



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 Audit Committee - 12/12/2025 2:00pm

5th December 2025

To: Councillor(s) Alison Davies (Chair), Dr Ben Gwalchmai, Carol Robinson, Estelle Bleivas, Phil Owen, Phil Pritchard (Vice Chair), Richard Church

Dear Councillor,

You are hereby summoned to attend a meeting of the Audit Committee of Welshpool Town Council which will be held on Friday 12th December 2025 in the Council Chamber, Welshpool Town Hall at 2:00pm 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 by remote means. Please visit <https://us02web.zoom.us/j/89080914528?pwd=jhWMCbL3wJr0SClJ6bP0B3SpHD29Rs.1> to join online or use Zoom Meeting ID 890 8091 4528 and passcode 959670, or via telephone by ringing +442039017895,,89080914528#,,, *959670#.

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 Audit Committee on 23/07/2025.

[Appendix B]

4.2. Matters Arising

To report for information purposes only matters arising from the Audit Committee on 23/07/2025.

5. EXTERNAL AUDIT REPORTS 2022-25

To consider the External Audit Reports for 2022-23, 2023-24 and 2024-25 and consider the findings by the Auditor General and the action plan prepared by the Town Clerk.

[Appendix C]

[Appendix D]

[Appendix E]

[Appendix F]

6. RISK REGISTER

To consider the Council's Risk Register and to recommend any changes to Full Council.

[Appendix G]

7. EVALUATION OF SERVICES - THE HUB

To consider the report on the evaluation of the Community Hub (Cllrs Davies & Bailey).

[Appendix H]

8. DATE OF NEXT MEETING

To note that the next meeting of Audit Committee will be held in in the coming months with a date TBC.

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:	
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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

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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 Audit Committee held on 23/07/2025 5:45pm in Council Chamber, Welshpool Town Hall.

PRESENT:

Councillor Alison Davies (Chair)
Councillor Dr Ben Gwalchmai
Councillor Phil Owen
Councillor Phil Pritchard

Apologies for absence:

Councillor Carol Robinson
Councillor Estelle Bleivas
Councillor Richard Church

Absent:

Also in attendance:

Councillor Morag Bailey
Councillor Nick Howells
Richard Williams - Town Clerk & Proper Officer

AU230725/1. ELECTION OF CHAIR

RESOLVED

Cllr Alison Davies was elected chair of the Audit Committee for the municipal year 2025/2026

WTCM227 - Proposed by Cllr Alison Davies, seconded by Cllr Phil Owen

AU230725/2. ELECTION OF VICE CHAIR

RESOLVED

Cllr Phil Pritchard was elected Vice Chair of the Audit Committee for the municipal year 2025/2026

WTCM228 - Proposed by Cllr Phil Pritchard, seconded by Cllr Phil Owen

AU230725/3. WELCOME AND APOLOGIES FOR ABSENCE

The Chair welcomed members to the meeting. Apologies were received from Cllr Carol Robinson, Cllr Estelle Bleivas and Cllr Richard Church.

AU230725/4. DECLARATIONS OF INTERESTS AND DISPENSATIONS

None.

AU230725/5. PUBLIC PARTICIPATION

Cllr Nick Howells joined the meeting.

None.

AU230725/6. MINUTES AND MATTERS ARISING

AU230725/6.1 Previous Minutes

A few amendments were proposed to the minutes including:

- The addition of (Chair) after Cllr Alison Davies name
- Remove Cllr C Robinson from the attendance list
- Remove the duplicate 'the' in the first paragraph of A17.2024

RESOLVED

The minutes from the Audit Committee meeting held on 25th November 2025 were accepted as a true record with the above amendments.

WTCM229 - Proposed by Cllr Phil Owen, seconded by Cllr Dr Ben Gwalchmai

AU230725/6.2 Matters Arising

None.

AU230725/7. INTERNAL AUDIT REPORT 2024-25

The Town Clerk summarised the Internal Audit report for 2024-2025 and members discussed the recommendations. It was recommended to add an additional risk to the Risk Register in relation to Recommendation 1. Members were pleased that the number of recommendations had fallen from the previous year.

RECOMMENDED

To add an additional risk to the Risk Register to satisfy Recommendation 1 (Unaffordability of the quintennial building survey) with the Rating and Residual Rating to be high.

WTCM230 - Proposed by Cllr Phil Owen, seconded by Cllr Dr Ben Gwalchmai

AU230725/8. RISK REGISTER

Members discussed the Risk Register and no amendments were suggested.

RESOLVED

To note the Risk Register.

WTCM231 - Proposed by Cllr Phil Pritchard, seconded by Cllr Phil Owen

AU230725/9. EVALUATION OF SERVICES

Cllr Alison Davies and Cllr Morag Bailey gave an update on progress to date. The first service to be reviewed is the Hub and both councillors had undertaken a series of interviews with previous staff and Cllr Nick Howells. The next step is now to interview and gather feedback from service users - this is likely to take place in October once the Hub returns to two days a week.

Cllr Phil Prichard raised a query about membership and expressed an intention to join the group, however no seconder was forthcoming to support this proposal.

AU230725/10. DATE OF NEXT MEETING

The Town Clerk explained that the next meeting will likely be held before Full Council in October.

The meeting finished at 18:20.

Signed:

Dated:

Councillor Alison Davies (Chair)

Decision/Action Log

ID		Assigned
WTCM227	RESOLUTION AU230725/1 Election of Chair Cllr Alison Davies was elected chair of the Audit Committee for the municipal year 2025/2026	Town Clerk & Proper Officer
WTCM228	RESOLUTION AU230725/2 Election of Vice Chair Cllr Phil Pritchard was elected Vice Chair of the Audit Committee for the municipal year 2025/2026	Town Clerk & Proper Officer
WTCM229	RESOLUTION AU230725/6.1 Previous Minutes The minutes from the Audit Committee meeting held on 25th November 2025 were accepted as a true record with the above amendments.	Town Clerk & Proper Officer
WTCM230	RECOMMENDATION AU230725/7 Internal Audit Report 2024-25 To add an additional risk to the Risk Register to satisfy Recommendation 1 (Unaffordability of the quinquennial building survey) with the Rating and Residual Rating to be high.	Town Clerk & Proper Officer
WTCM231	RESOLUTION AU230725/8 Risk Register To note the Risk Register.	Town Clerk & Proper Officer

Appendix C

Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2023 of **Welshpool Town Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

Audit opinion: Qualified

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

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

Basis of Qualification

Accounting Statement

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

- The Council did not provide adequate supporting records for me to confirm the completeness and accuracy of income received (line 3)
- The Council provided a supporting schedules for debtors that was materially different to the amount reported in the Accounting Statement (line 8)
- The Council did not provide supporting documents e.g. invoices, to support 16 out of 20 payment transactions tested

Annual Governance Statement

I am unable to conclude whether or not the Annual Governance Statement is consistent with the Council's internal controls and governance arrangements for the year:

- Assertion 3: The C The Council has not provided evidence that it calculated its budget requirement in accordance with the Local Government Finance Act 1992 and that the precept has been set in line with the budget. The Act requires the Council to take into account its income and level of reserves when setting its budget requirement.
- Assertion 6: The Council was unable to demonstrate that it had in place proper arrangements for the approval of significant amounts of staff overtime.

Arrangements to secure economy, efficiency and effectiveness in use of resources

I am unable to conclude whether or not the Council has proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources

- The Council did not provide evidence to demonstrate it had complied with its standing orders and financial regulations for procurement for two out of three material payments tested.

Other matters and recommendations

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

Accounting Statement: Reconciliation to ledger

There is an unexplained difference of £287 between the cash and bank balances recorded in the Council's ledger and that reported in the Accounting Statement.

We recommend that in future, the Council provides a full reconciliation for audit.

Information required for audit

Each year we send the Council an audit notice that sets out the information we need to complete the audit. Failure to provide this information may lead to a qualified audit opinion and potentially an increased audit fee.

The Council failed to provide a significant amount of information required for the 2022-23 audit.

We recommend that the Council reviews the annual audit notice to ensure that all required information is provided on a timely basis.

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

 Richard Harries, Director, Audit Wales For and on behalf of the Auditor General for Wales	Date: 24/11/2025
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Appendix D

Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2024 of **Welshpool Town Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

Audit opinion: Qualified

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

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

Basis of Qualification

Accounting Statement

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

- The Council has not provided a full and quantified explanation of variances between the current and prior years' accounts. Therefore I am unable to conclude whether or not the Accounting Statement is a full record of the Council's receipts and payments.
- Explanatory bullets

Annual Governance Statement

In my opinion, the Annual Governance Statement is not consistent with the Council's internal controls and governance arrangements for the year:

- Assertion 3: The Council does not publish on its website the information it is required to publish electronically by section 55 of the Democracy and Boundary Commission Cymru etc. Act 2013, the Local Government and Elections (Wales) Act 2021 and the Local Government Act 2000

Other matters and recommendations

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

Information required for audit

Each year we send the Council an audit notice that sets out the information we need to complete the audit. Failure to provide this information may lead to a qualified audit opinion and potentially an increased audit fee.

This includes details of requirements for explaining variances between the current and prior years' accounts. Further guidance is set out in the Practitioners' Guide.

We recommend that the Council reviews the annual audit notice to ensure that all required information is provided on a timely basis.

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

 Richard Harries, Director, Audit Wales For and on behalf of the Auditor General for Wales	Date: 24/11/2025
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Appendix E

Auditor General's report and audit opinion

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2025 of **Welshpool Town Council**. My audit has been conducted on behalf of the Auditor General for Wales and in accordance with the requirements of the Public Audit (Wales) Act 2004 (the 2004 Act) and guidance issued by the Auditor General for Wales.

Audit opinion: Qualified

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

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

Basis of Qualification

Annual Governance Statement

In my opinion, the Annual Governance Statement is not consistent with the Council's internal controls and governance arrangements for the year:

- Assertion 3: The Council has not provided evidence that it has met its responsibilities for reporting under the Well-Being of Future Generations (Wales) Act 2015

Other matters and recommendations

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

Approval of accounts

Regulation 15 of the Accounts and Audit (Wales) Regulations 2014 require the Chair to sign and date the accounts once they have been approved by the Council. We use this information to confirm that the Council has properly approved the accounts.

The Chair has signed but not dated the Certification and approval section of the annual return.

We recommend that the Council ensures that the annual return is fully completed before submission for audit.

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

 Richard Harries, Director, Audit Wales For and on behalf of the Auditor General for Wales	Date: 24/11/2025
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Appendix F



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	Audit Action Plan - December
Date	29th November 2025

1. Purpose

1. This Action Plan sets out the steps the Council will take to address the findings raised by the Auditor General for Wales in the external audits of the financial years ending 31 March 2023, 31 March 2024, and 31 March 2025.

2. Monitoring

1. Progress updates will be provided to Audit Committee and Council will consider the Action Plan as recommended by the Committee.

Action Plan

Theme 1: Financial Documentation & Evidence

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
Missing/incomplete supporting evidence for transactions (2022–23)	Ensure that all invoices, bank statements, reconciliations, payroll data is kept electronically in one place. The Council already save all of this electronically, besides invoices. Invoices to be saved digitally in the system from 1st January 2026 and previous invoices in this financial year to be scanned and saved.	RFO/Finance & Admin Officer	Immediate – in use for 2025–26	Audit Committee
Debt figure did not match schedule (2022–23)	Review creditors and debtor figures as part of the monthly accounts checking process.	RFO	Started – to be ongoing monthly	Finance & Governance

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
Variance explanations insufficient (2023–24)	Adopt the Auditor General variations template and provide a detailed explanation in the variances.	RFO	Before next Annual Statement	Audit Committee
Unreconciled bank difference (2022–23)	Continue the practice of monthly bank reconciliation and utilise the new scrutiny of payments process to reinforce.	RFO	Immediate	Finance & Governance

Theme 2: Procurement & Expenditure Controls

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
Insufficient evidence of procurement compliance (2022–23)	Introduce a procurement checklist and flowchart for officers and implement procurement training for purchasing officers. A new electronic purchase order system has already been introduced from the 24th November which reinforces approvals and processes.	RFO / Managers	3 months	Audit Committee
Lack of overtime approval evidence (2022–23)	Review the existing overtime request and approval form and revise if required.	Clerk / Line Managers	1 month	Audit Committee

Theme 3: Budget Setting & Statutory Compliance (LGFA 1992)

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
Auditor could not conclude budget requirement fully met statutory tests (2022–23)	Ensure that a formal budget report is prepared each year demonstrating the Council's compliance with the requirements of Section 50 of the LGFA.	RFO	Before approval of 2026–27 budget	Finance & Governance
Historical documentation incomplete	Retain all budget papers, reserve calculations and precept resolutions in a dedicated budget audit file.	RFO	Next budget cycle	Audit Committee

Theme 4: Website Publication & Transparency Duties

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
Statutory information missing from website (2023–24)	Review the website using the Finance & Governance Toolkit and statutory checklist to ensure compliance.	Town Clerk	ASAP	Audit Committee

Theme 5: Well-being Duties (Well-being of Future Generations (Wales) Act 2015)

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
No evidence supplied for well-being responsibilities (2024–25)	Ensure that the statutory annual report contains the required well-being statements explaining how the Council contributed to the local PSB well-being objectives.	Town Clerk	June 2026	Audit Committee
Lack of reporting	Ensure that Council reports continue to take into consideration the well-being objectives.	Town Clerk	N/A	Full Council

Appendix G



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
61	Unaffordability	Unaffordability of the quintennial building survey	2	3	6	Council to review costs at budget setting and focus on priority urgent works	Council/Town Clerk	6		14/10/25
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
Reputational										
58	Conduct	Misconduct, unprofessional behaviour, or social media misuse can reflect poorly on the council.	1	3	3	Code of Conduct training for councillors and appropriate training for staff.	All	1		22/05/25

ID	Topic	Risk	Probability	Impact	Rating	Management or Control of Risk	Action	Residual Rating	Comments	Last Updated
59	Conflict between staff and councillors	Public or recorded tensions can project an image of dysfunction or poor leadership.	1	3	3	Clarify roles/responsibilities, enforce respect protocols, and seek mediation if needed.	All	1		22/05/25
60	Failure to Deliver	Repeated delays or cancellations may reduce community trust in the council's capability.	2	3	6	Set realistic targets and communicate challenges early.	All	3		22/05/25
56	News & Media	Inaccurate, misleading, or critical reporting in local or national media may damage the council's reputation.	1	3	3	Maintain good relationships with local press, designate media spokespersons, and prepare reactive media statements.	All	1		22/05/25
57	Transparency	Poor record-keeping, opaque decision-making, or failure to respond to FOI requests may erode trust.	1	3	3	Maintain robust governance procedures and publish decisions/minutes promptly.	All	1		22/05/25

Appendix H

Service Review: The Community Hub, Welshpool

Carried out between January 2025 and November 2025

Reviewers: Cllr Alison Davies, Cllr Morag Bailey on behalf of the Audit Committee

1. Introduction

The Community Hub, formerly the Warm Hub was set up in October 2023 by the then Mayor Cllr Nick Howells, supported by the Mayor and Town Clerk's PA, in response to the significant increases in fuel costs and the cost of living, and the impact that was having on those on low incomes.

It was agreed that due to the nature of the heating system at the Town Hall it would be appropriate to utilise the Town Hall, particularly the Assembly Rooms as they were already heated and therefore minimal additional cost to the Town Council's budget.

It initially started with just a hot or cold drink and biscuits at no charge but inviting donations. It started slowly as word got around. It was then agreed that the service would provide a limited range of hot food but there was no budget to purchase equipment to do so.

Cllr Howells used his own skills and the good offices of the position of Mayor to ask for donations of equipment and was very successful, receiving microwaves, toasters and other utensils and equipment to expand the service.

To keep the service a low risk in food production no meat products, rice or other high-risk foods are used and the service received a 4-star food hygiene rating. It has not applied for a 5-star rating.

The days and times of opening have been co-ordinated to avoid other key service delivery and community services in Welshpool; it operates on a Tuesday and Thursday morning between 10am and 2pm between October and March, and Thursdays between April and September.

Food available includes:-

Tea, coffee, squash, water, biscuits

Soup, sandwiches, toasties, baked potatoes and on occasions, cakes.

The service has at least one Town Councillor on duty at all times who acts as the Responsible Officer. Originally this was either Cllr Howells or the Mayor's PA, or Cllr Davies on Tuesday from 1pm, but since Oct 2024 Cllr Bailey has supported Cllr Howells to share the duties. Cllr Rowell also regularly volunteers.

Cllr Howells does the shopping for the Hub on a Monday and Wednesday. Cllr Howells and Cllr Bailey do the food preparation, supported by trained volunteers. All have passed the Level 2 Food Hygiene Certificate which is an essential requirement for role.

Baked Potatoes are cooked at the Meals on Wheels kitchen by Town Council staff there as the ovens are already in use so minimal additional costs.

2. Funding

The main funding of the scheme is through donations from service users, community organisations, business organisations, grant applications or bequests.

The service is successfully manned by volunteers although initially supported by the Mayor's PA for approximately 7 hours per week in the winter and 3 hours in summer, this included managing the volunteer provision, donations, providing information for the service and providing online communication and publicity. This reduced significantly when this post ended in Feb 2025 and since this time has reduced to 1-2 hours a week of staff time.

The Town Council has provided a budget of £500 per year but this has not needed to be utilised. The table below demonstrates the income and expenditure to date: -

	2022/23	2023/24	2024/25	2025/26
Income - Donations	£1,915.00	£1,899.64	£2,067.00	£590.82
Warm Hub Expenditure	£142.64	£541.28	£309.53	£205.11
Net Exp	(£1,772.36)	(£1,358.36)	(£1,757.47)	(£385.71)

Donations taken at the Hub are recorded by Town Council staff and stored securely. The Council agreed in April 2025 that the Hub should have a separate bank account and debit card. However while there is evidence of Council approving the setup of the bank account to the Town Clerk and RFO, it is unclear whether delegated authority for councillors who run the Hub to commit expenditure through using the card has been agreed by Council.

Prior to the introduction of the bank card, the monies spent on the Hub was taken directly out of the cash donations received, causing administrative overheads and potential risks around cash. Since moving to the debit card in October, all donations are now banked (rather than being stored securely) and the card is reconciled monthly against receipts provided and forms part of the Council's cashbook accounting system.

Volunteers are entitled to claim for parking/bus travel expenses, this is minimal and is paid for from the donations. Emergency purchases are also made this way. Many volunteers do not ask for re-imbursement and class it as their contribution.

The balance on the Hub's bank account is currently £2357.16 due to recent larger donations which were held over as liabilities in the Council's accounts since inception of the Hub. Some of this will be used to purchase some lockable cupboards in which to store some of the Hub's equipment and consumables.

While the Hub mainly operates from the Assembly Rooms, should there be a booking, the Hub is held in the Corn Exchange with a limited menu. Should both be booked, then the Hub is not held. This ensures no revenue is lost to the Town Council.

In short the Hub is self-sufficient, using minimal Town Council resources, such as cooking costs. However, it is reliant on receiving donations to continue.

3. Current

The original purpose of the Hub was a place for people to go to keep warm and meet people and it served its purpose at the time. Responding to the needs of the community it has developed into a vibrant Community Hub. In addition to being a warm space it has become a general community meeting point, which also goes a little way to helping the community address the current cost of living crisis.

What is of note is that since Oct 2025 the numbers of attendees has increased with some session having more than 70 people attending. This is in some part due to a number of disabled clients and their carers attending on a Thursday.

Numbers of people attending: -

Year	Attendees	Year	Attendees	Year	Attendees
2023	2700	2024	3252	2025 to Nov	2406 Approx

Number of meals provided:

The number of meals provided ranges from between 15 – 30 meals during the summer months and in the winter months between 20 – 35 meals a day. The increasing attendees this winter has seen an increase in range from 20 to 50 or 60 meals a session.

The variety of food offered is suitable for the current catering facilities and volunteer capacity.

The Hub provides an opportunity for local agencies to offer one to one, face to face drop-in sessions easily accessible to the community, and these have been taken up by CAB, Water Companies, PCC Housing and recycling departments, PAVO, DWP, Police amongst others.

It is noted that when sessions are held in the Corn Exchange numbers are often higher. It appears that this location may be more suited to attracting Hub users, however catering and disabled toilet facilities are more limited.

Volunteers

There are currently 15 active volunteers who help to deliver the service. The average number of volunteers at each session is 9 with a range between 7 and 12.

The volunteer roles include: -

- Food preparation. This requires a Level 2 Food Hygiene Certificate
- Washing up
- Kitchen Cleaning
- Tea and Coffee making
- Waiting on tables
- Liaison with clients
- Setting up and putting away before and after sessions
- Record keeping
- Generally providing a warm and friendly environment

Several current volunteers have disabilities themselves and therefore choose roles that they can manage.

There has been a slow turnover of volunteers, and it is anticipated that this will continue. The Hub has also been successful in recruiting new volunteers on an ongoing basis.

Consultation

As part of the review service users were consulted on a range of areas during October 2025. The main findings are below:-

- There is a balance between male and female attendees.
- The majority of attendees live in Welshpool but some travel in from surrounding villages.
- The majority of attendees are 50+.
- Most people who completed the survey had been attending for some time but there were also a number of new or even first-time attendees.
- Most people were drawn in by the advert at the front of the building
- The most popular reasons for attending (top 3)
 - To have a drink and a chat
 - The friendly welcoming environment
 - To meet other people
- Everyone liked that donations were invited rather than a fixed price charging system.
- The provision of hot food was important to many, but not as important as the top 3 above.

Appendix A contains the full results of the consultation.

4. Conclusions

Cllr Nick Howells is rightly proud of having created a highly successful Town Council community service which is providing a warm and welcoming community hub for the Welshpool area, that continues to develop and is valued by its service users.

His community liaison has attracted significant donations and grants from the private, public and commercial sectors and very welcome positive PR for the Town Council.

The Hub offers a range of volunteering opportunities, in various roles that utilise diverse skills and interests.

Volunteers have contributed to the success of this highly valued service through the delivery of a warm welcome and spirit of generosity to whoever comes through the door.

Cllr Howell's skill set and local knowledge have been fundamental to the development of this Town Council Service which goes from strength to strength.

5. Opportunities

- The food available is limited by the catering facilities available, however, the Town Hall Transformation project will create modern more appropriate facilities, and more easily accessible catering facilities particularly the provision of ground floor facilities.
- The integration of the Community Fridge as part of the Council's community service.
- Strengthen the link between the Hub and the TC through the recently completed staffing structure review, providing co-ordinated support to volunteers and improved record keeping.
- Include specific reporting on the Hub in line with other service areas
- Develop further advisory agency involvement
- Introduce formal Town Councillor drop in sessions

6. Risks

- Transfer of management of the Meals on Wheels Service in the future should they continue to provide the baked potatoes, it is likely that there will be a charge.
- Sustainability of the Service post Councillor elections in 2027
- Donations dry up
- Disruption to service caused during Town Hall Transformation programme
- Volunteers: Loss of volunteers, unable to recruit new volunteers into the pipeline, loss of experience through retirements/ill health
- Negative publicity. PR not following WTC Communications policy
- Delegated authority for the Hub to manage its own account needs clarifying.

7. Recommendations

- a. Develop the 'Responsible Person' role to include trained non-councillors
- b. Provide alternative to Meals on Wheels staff baking potatoes by use of a suitable oven on the premises.
- c. Continue to apply for grants to develop the service
- d. Continue to positively publicise the service. All PR must follow Town Council Communications Policy.
- e. Include support to the Hub with one of the Community roles as part of the new staffing structure.
- f. Include information reports on the Hub on Operations Committee
Agendas, similar reporting to Meals on Wheels, Flick in the Sticks and TIC.
- g. Clarify the delegated authority for the Hub banking account ensuring compliance with Financial Standing Orders.

Appendix A: Consultation results

Some written comments were offered, they are set out below:

- Excellent events
- Good volunteers
- Good catering by kitchen
- More disability spaces for parking
- Removal of horrid phone box from the main street (near Greggs)







