

Each financial year the Council is required under the Accounts and Audit (Wales) Regulations 2014, issued under the Public Audit (Wales) Act 2004 to:

1. prepare accounting statements for the Annual Return;
2. prepare a supporting governance statement by completing the relevant sections of the Annual Return. This is an assessment by the Council that it has conducted its business in accordance with the law and proper standards; has safeguarded and properly accounted for public money; used its resources economically, efficiently and effectively. The governance statement should enable the Council to respond yes to any assertion on the Annual Return; and
3. enable interested parties and local electors to exercise their rights with regard to the annual accounts under the Public Audit (Wales) Act 2004.

The Council has already considered and approved a Statement of the Accounts for the year ended 31 March 2022. (Minute 30.2 June 2022 refers) This information is included in the Annual Return which summarises the financial results of the Council. The Audit Manager for Audit Wales has now concluded his Audit of the Council's Accounts for the year ended 31 March 2022 and has confirmed an unqualified opinion. (Minute 125.2 January 2023 refers) and the Annual Return has been published on the Council's Website. www.actoncommunitycouncil.gov.uk

PURPOSE OF REPORT

Following consideration of the External Auditors Report at the last meeting; to enable Members to consider the deferred 2021/22 supporting statement and Annual Risk assessment that the Community Council is required to prepare in accordance with, and in the form specified in, any Annual Return required by proper practices in relation to accounts.

DECISIONS REQUIRED

- i) To consider, and if appropriate approve the Supporting Statement and the Annual Risk Assessment required under the Accounts and Audit (Wales) Regulations 2014 and proper practices as set out in Appendix 1 of the Report ;
- ii) That consideration of the report as contained in Appendix 2 be accepted as the formal Risk Assessment for 2021/22;
- iii) That in relation to the key risks, these be identified as relating to the Community Council's assets, bank accounts, internal financial controls and insurance cover for statutory and other purposes; and
- iv) That the arrangements highlighted in Appendix 2 be accepted as having taken all the appropriate steps to minimise risks in conjunction with the documented Internal Financial Controls.
- v) To assert that the Community Council has not awarded any contracts during 2021/22 and therefore no evidence is required to support the Annual Governance Statement on part 2 of the Annual return for 2021/22

INFORMATION

1. Small bodies such as this Community Council have a legal responsibility to put in place proper arrangements to ensure the proper conduct of their financial affairs, and to monitor the adequacy and effectiveness of those arrangements in practice.

2. The Community Council must ensure it has proper governance practices in that it must approve a budget prepared in accordance with the Local Government finance Act 1992. Following approval, the Council must ensure that the precept issued to the billing authority is for the net budget requirements determined as part of the budget approval. The Council must ensure that it monitors its financial position against the approved budget periodically through the financial year. Such consideration should not be less than quarterly.
3. The Community Council is responsible for putting in and ensuring there is a sound system of internal control. Members are jointly and individually responsible for putting proper governance arrangements in place to safeguard public funds. The internal controls provide assurance that the Council maintains proper accounting records and control systems and maintains an adequate system of internal audit of those accounting records and control systems. The Community Council meets its responsibilities by focusing on control areas that are relevant to it, for example:-
 - i) the adoption of Standing orders and financial regulations, /procedures;
 - ii) controls being in place for all cash and income received,
 - iii) Expenditure control to ensure only necessary and authorised purchases are made and all payments are reported to a Council meeting;
 - iv) Payroll control and to ensure the Council is not exposed to additional liabilities from breaches of statutory regulations
 - v) Safeguarding of Assets and Investments held by the Council from loss or damage and to ensure their proper use within the community and maintaining an Asset Register
 - vi) Safeguarding of Investments and setting of an Investment Policy
 - vii) Bank Accounts – controls to ensure that the amount of money held at any given time can be identified and is secure
4. The Council must ensure that it considers the statutory powers it relies on when making decisions. As a public body the Council is expected to conduct its activities lawfully. There are three aspects it needs to consider to ensure it acts in a lawful manner namely, does the Council have the power to act? Has the Council acted reasonably and has the Council exercised its discretion to act fairly? The 2019 Practitioners Guide states that all Councils are required to ensure they are aware of, and have regard to, the legal power they exercise when deciding on any action, including decisions to spend public money. Councils usually act within their powers (intra-vires) in day to day operations. However for new or innovative functions Councils need to ensure they have fully considered the statutory power that will allow them to undertake the function. Where there is uncertainty over the vires available or where the decision will result in significant sum of money being spent or where there is some controversy over the proposed activities Councils should seek legal advice before making decisions.
5. The Council meets some of its responsibilities by preparing, publishing, and providing the Auditor with the accounts prepared for the financial year, together with such additional information, Governance Statements and explanations as is necessary to provide sufficient evidence that it has maintained adequate systems of internal control and internal audit throughout the financial year.
6. The Council's appointed Internal Auditor, JDH Business Services, undertook the Internal Audit on 25 May 2022 and his report was considered at the June 2022 Meeting of the Council, (Minute 30.1 refers). In accordance with the requirements of Regulation 15(1) of the Accounts and Audit (Wales) Regulations 2014 (as amended) the Clerk as the Responsible Financial Officer of the Council signed and dated the statement of accounts, and certified that it properly presented the Council's receipts and payments for the year. Additionally in accordance with the requirements of Regulation 15(2) of the Accounts and Audit (Wales) Regulations 2014 (as amended) and following the certification by the Responsible Financial Officer, the Council must **approve** the accounts. The Regulations require that this must be completed **by 30 June each year**.

7. The Auditor General for Wales confirmed the appointment of 12 September 2022 as the date from which electors can exercise their rights under sections 30 and 31 of the Public Audit (Wales) Act 2004 to ask questions or make objections to the accounts to the Auditor General. The relevant Public Notice advertising Local Government Electors' right to Inspect and ask the Auditor questions about the accounts was placed on display within the relevant timeframes.
8. The Annual Return and accompanying information included explanations of significant variances on the Accounting statements, an Annual Governance statement with assertions for Part 1. In respect of Part 2 the Annual Governance Statement, the Community Council provided the required information before 30 September 2022 together with more detailed explanations as requested by the External Auditor.
- 9 The Summary of receipts and payments for the year ended 31 March 2022 was considered by the Council at its April 2022 meeting together with the detailed receipts and payments by Budget headings (Minute 161 refers) A copy of the Asset Register was submitted to the Internal Auditor. Attached at Appendix 1 is the supporting statement for the accounts for the year ended 31 March 2022 and the formal Risk Assessment for 2022 is attached at Appendix 2.

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
SUPPORTING STATEMENT****BORROWINGS**

At the close of business on 31 March 2022, there were no outstanding loans

LEASES

At 31 March 2022, there were no leases in operation

GRANTS

The Council did not secure any Grants during 2021/22. However there is a sum of £560 is held in earmarked reserves for unspent 2018 Play Development Grant monies for the provision of "Children Playing" Signs at Overton Way Wrexham. The Council agreed on 3 January 2023 to subsume this earmarked money into the Play Development earmarked reserve.

INTEREST ON INVESTMENTS

The Council approved its Annual Investment Strategy in December 2022 taking account of the current economic situation and slight increase in interest rates.

DEBTS OUTSTANDING

At 31 March 2022, an anticipated refund of £8,592 was due in respect of VAT paid during 2021/22 from HM Revenue and Customs. The claim for this refund was submitted and the refund received. The next claim may be made once the minimum level for reclaiming VAT is reached or in twelve months.

TENANCIES

At 31 March 2022, no tenancies have been entered into either as a tenant or a landlord

GENERAL ADMINISTRATION

The Clerk's salary costs, office expenses and Real Time PAYE Payments (RTI) and returns to HMRC are administered through a three year Service Level to 31 March 2024 with Shropshire Council who undertakes a Payroll Bureau role on behalf of the Community Council.

The Community Council has a limited budget provision of £6,400 for Members Remuneration/ Expenses in accordance with some of the recommendations of the Independent Remuneration Panel. In 2021/22 a sum of £600.00 was paid to members in respect of the £150 expenses and carers allowances. The Service Level Agreement has an administration charge and also ensures the Council's payments through the Payroll system to meet HMRC requirements. In accordance with the provisions of Section 151 of the Local Government (Wales) Measure 2011, and the requirement of the Independent Remuneration Panel for Wales, the Council ensures it publishes by 30 September following the end of the year to which the payments relate, a return in respect of the remuneration received by its members and co-opted members. The Chair's Charity Account was replenished during 2021/22.

PENSIONS

The Pensions Act 2011 and Workplace Pensions Regulations require that all eligible employees **must** be enrolled in a pension scheme by the Council's staging date which was 1 July 2016. This duty was met by joining the Clwyd Local Government Pension Scheme on 1 April 2016. The current Employers contribution rate is 22.9% and an annual one off payment of £200.00 must be paid each April for three years from 2020 following the Actuaries 2019 Review of the Council's Pension Fund to mitigate the Council's Pension liabilities from 2020/21 until the next three year review in 2022.

ANNUAL SUBSCRIPTIONS

These payments reflect the Clerk's Membership of the Society of Local Council Clerks and decision of the Council to join and pay the annual Membership fee to One Voice Wales. (Minute 52.1.ii September 2019 refers)

INSURANCES

The Community Council as part of its Risk Management process conducts market testing and a review of its Insurance cover arrangements. The three year contract with Zurich Municipal Insurance Company for the provision of Local Council Insurance Services from 1 June 2021 ends on 31 May 2024.

Each year at renewal the Council reviews its insurance cover for several types of inherent risks including the protection of physical assets, the risk of damage to a third party property or individuals, the risk of consequential loss of income or the need to provide essential services following critical damage, the loss of cash through theft or dishonesty (fidelity guarantee), legal liability as a consequence of asset ownership (public liability) and employers' liability insurance.

A separate stand-alone Cyber Security Insurance policy has been taken out with Gallagher UK (previously Came and CO) since 1 September 2020. The level of Insurance cover as set out in the Policy Documents is confirmed as being adequate to meet the Council's requirements.

ELECTIONS

The last Full Council Elections were held in May 2022, with two wards being contested. The casual vacancies during 2020/21 and 2021/22 were filled through Co-option and there was no call to spend against this budget. Historically until the 2017 Council elections, the Council added any underspend on this budget to Earmarked balances to smooth out the costs that may be incurred if all six wards are contested at the next full Council elections. The £28,000 earmarked provision was reviewed in December 2022 and was reduced to £15,000. This reserve is being kept under review so that future Election costs can continue to be smoothed out. The next full Council elections will be held in May 2027.

AUDIT FEES

The actual cost of Internal and External Audit work is charged to the Council rather than a scale of fees dependent on the level of the Council's precept. No extra fees were incurred for additional audit work in respect of the 2020/21 accounts. The 2021/22 Audit Fee has not yet been notified

S137 PAYMENTS

The current Budget Allocation for Donations (s137) is much less than the limit permitted by Section 137(4) (a) of the Local Government Act 1972. For Parish and Town Councils in England and Wales, an amount of £8.82 per person of the Community Councils' population was permissible for 2021/22. The total number of Acton Community electors at 1 January 2022 was 10,404. This enables the Community Council to incur expenditure (up to £91,763.28 in 2022/23), which in their opinion is in the interests of, and will bring direct benefit to their area or any part of it or all or some of its inhabitants.

The total amount spent by Acton Community Council during 2021/22 using its S137 powers was **£33,935.48** which is well within the permitted limit. This expenditure is summarized in the receipts and payments schedule as:

- £ 8,520.00 Donations (137) budget [being an overspend of £5,020
- £14,093.00 School Crossing Patrols (S137) budget [being an underspend of £213]
- £11,322.48 General Reserve Spending (under SS1-5 Local Government Act 2000)

Expenditure under Section 137(4) of the Local Government Act 1972 must benefit people in the area on activities or projects not specifically covered or authorised by other powers. This figure is reviewed annually and notified to the Council in January each year. The Community Council has used its Section 137 Powers during 2020/21 to fund and ensure there is continued provision of the three School Crossing Patrols in the Acton Community as the specific powers in respect of this provision lie with the Principal Authority. The Community Council's current budget provision for financial assistance grants is £3,500. However this budget

was overspent during 2020/21 and 2021/22 due to the Council's decisions to relax the criteria and funding levels for the remainder of the Financial year having regard to the financial impact of the current pandemic on local clubs and organisations and other bodies that work with residents in the Acton Community.

The summary below sets out the **S137 PAYMENTS THAT HAVE BEEN MADE DURING 2021/22**

Organisation	Details	Amount
1. Wrexham Futsal Club	S137: Financial support towards purchase of balls and goals for its two teams (U7 & U9)	£ 400.00
2. Wrexham Community Broadcasting CIC	S137: Financial support towards the cost of starting up the former Calon FM Community Radio Station	£ 300.00
3. Borrass Park Albion Youth Football Club	S137: Financial support towards the cost of purchasing new collapsible mini goals & plastic line markers	£ 400.00
4. K2 Explorer Scout Unit	S137 Financial support towards replacement and purchase of Water Safety equipment for Kayaking and Canoeing	£ 500.00
5. Acton Park Community Angling Club	S137 Financial support towards the purchase of equipment to improve water quality and oxygen content in the lake at Acton park	£ 400.00
6. Royal British Legion	Donation to Annual Poppy Appeal for 2021	£ 100.00
7. Vivid Floral Design	Purchase of Poppy Wreath for November 2021 Remembrance Service	£ 70.00
8. Offa Community Council	Donation towards costs of Christmas Light Switch on	£ 150.00
10. Borrass Park Rangers Junior Football Club	S137 Financial support towards purchase of equipment for a new under 6 football team	£ 200.00
11. 1 st Acton Brownies	S137 Financial support towards purchase of equipment	£1,000.00
12. Cunliffe Bowling Club	S137 Financial support towards purchase of new match jacks & equipment for maintaining the site	£ 300.00
13. Family Friends	S137 Financial support to enable continued support for vulnerable families in Wrexham	£ 400.00
14. Hope House Children's Hospices	S137 Financial support towards the costs of providing vital nursing care	£ 400.00
15. Eisteddfod yr Urdd (Urdd Gobaith Cymru)	S137 Financial support towards the costs of staging this event	£ 200.00
16. Nightingale House Hospice	S137 Financial support to enable continued support for patients with life limiting illness and their families within the Acton area	£ 500.00
17. Home Start Wrexham	S137 Financial support to enable peer assistance to be given to families in need of additional help	£ 500.00
18. Advance Brighter Futures	S137 Financial support requested for essential maintenance to this mental health charity's building	£ 500.00
19. Wrexham Allotment & Leisure Gardeners Association	S137 Financial support/ sponsorship towards the cost of staging the Annual Flower, Vegetable & Home Produce Show on 13 August 2022	£ 200.00
20. Wrexham Futsal Club Grassroots sector	Financial support towards the purchase of a defibrillator for shared use of U8 & U10 Teams	£ 200.00

Organisation	Details	Amount
21. 1 st Acton Rainbows	S137 Financial support towards annual membership and programme costs for the Unit	£ 500.00
22. Borrass Park Albion Youth Football Club	S137 Financial support to enable setting up & equip a new U7 team for the summer	£ 400.00
23. Wales Air Ambulance Charitable Trust	S137 Financial support towards the annual costs of keeping 4 Air Ambulance Helicopters & rapid response vehicles	£ 200.00
24. Llangollen International Musical Eisteddfod	S137 Financial support towards the costs of staging this year's event	£ 200.00
25. Offa Community Council	Donation towards cost of RWF Memorial statue at Hightown Barracks	£ 500.00
TOTALS for S137 Spending in 2021/22		£ 8,520.00
Power of Wellbeing Expenditure to be included within total spending under Section 137 Powers and limits during 2021/22		
26. AWYR Las – Keep the Beats	SS1-5 Power of Wellbeing: assistance towards the cost of purchasing a Community Defibrillator for the Fairways play park area <i>Addendum to Minutes: Subsequently it was confirmed by the applicant that a sum of £1,355.00 was required to complete the purchase of the defibrillator</i>	To provide funding up to the full cost of purchasing and installing the defibrillator £1,355.00
27. 9 Acre Campaign Group	SS1-5 Power of Wellbeing: assistance towards the cost of obtaining professional advice from Traffic and Planning consultants to oppose proposals to build on the 9 Acre Field, Westminster	£ 1,400.00
28. Acton Community Resource Centre	SS1-5 Power of Wellbeing: assistance towards the cost of purchasing a Community Defibrillator for this public building	£ 1,485.84
29. Defib Store Ltd	SS1-5 Power of Wellbeing: assistance towards the cost of purchasing 4x Community Defibrillator Cabinets	£ 6,224.40
30. Tomos Hughes	SS1-5 Power of Wellbeing: assistance towards the cost of purchasing 4x Zoll Aed Pads	£353.24
31. Mike Pryde Electrical Services	1. SS1-5 Power of Wellbeing: assistance towards the cost of electrical installation of Defibrillator at the Maesydre Power House 2. SS1-5 Power of Wellbeing: assistance towards the cost of electrical installation of Defibrillator at the Cunliffe Arms	£180.00 £222.00
32. Barkers Lane Community School	Paediatric Pads for Barkers Lane Defibrillator SS1-5 Local Government Act 2000	£102.00 (Vat =£17.00)
TOTALS for General Reserve Spending (under SS1-5 Local Government Act 2000) =£ 11,322.48		
Additional S137 Spending to keep School Crossing Patrols in the Acton Community		
28. Wrexham County Borough Council	SLA costs for School Crossing Patrols in the Acton Community	£ 14,306.17
Total Additional Spending under S137 powers for 2021/22		£ 14,093.17

Total Spending using Section 137 Powers in 2021/22 = £ 33,935.65

CONFERENCE FEES

During 2021/22 the Clerk to the Council attended the SLCC's Practitioners, Welsh Regional and Annual Conferences together with the One Voice Wales Larger Council's Conference. During 2020/21, the Clerk attended these Conferences remotely at a greatly reduced cost. This Budget provision is for the Clerk and Councillors to attend Conferences.

ADVERTISING AND PUBLICITY

No statutory expenditure was required under this provision in 2020/21 and 2021/22

TRAINING

This provision is for the training requirements of the Clerk and Councillors. In 2020/21 and 2021/22 several of the Community Councillors and the Clerk to the Council have attended several of the One Voice Wales training courses that were provided locally and during the Covid lockdowns, remotely.

WEBSITE - DESIGN ETC.

This budget provides for the Community Council's costs associated with its website to ensure compliance with sections 55-57 of the Local Government (Democracy) (Wales) Act 2013. The Vision ICT package provided to Acton Community Council is a real time daily data backup option that includes disaster recovery and business continuity. The Community Council pays for its .gov.uk domain registration fee from this budget. During 2018/19 the Council paid for Website hosting/ support, ensuring its website protocol is secure and automatic implementation of Operation London Bridge for its front page. This was implemented in September 2022. Work is ongoing to ensure compliance with the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

ACTON COMMUNITY RESOURCE CENTRE –REVENUE CONTRIBUTIONS

This budget heading provides for the revenue running costs of the Acton Community Resource Centre as set out in a ten year Service Level Agreement entered into from April 2013. It provides for an annual Revenue funding commitment of up to £30,000 to the Acton Community Resource Centre, subject to review every two years with the aim of the Centre eventually becoming self-funding. The fourth review took place in September 2020 (Minute 216 refers). The Centre primarily aims to provide a venue for Acton Community Residents and Community Groups to meet. It was agreed to provide the sum of £30,000 per annum as set out in the existing Service Level Agreement until it ends in March 2023 subject to the reporting requirements being met on a regular basis.

The Community Council during 2021/22 agreed to a small task and finish group being set up in the spring of 2021 to explore and examine options for the Community Council to continue funding the Resource Centre from March 2023 onwards when the current ten year Service Level Agreement ends.

Historically in 2014/15, a payment request for £11,042 was submitted after the year end and approved in June 2015 with the £18,958 saving being earmarked in reserves for the Acton Community Resource Centre for future years to ensure the viability of the Centre (Minute 115 ii January 2015 refers). This reserve was reviewed in December 2022 and has been subsumed into the Little Acton Community Centre's Earmarked Reserve

YOUNG PERSONS PROJECTS

1. **Open Youth Clubs for 8-13 and 13-18 year olds:** A Service Level Agreement with the Caia Park Partnership to operate a Youth Work Project to provide Open Youth Clubs for 8-13 and 13-18 year olds at the Acton Community Resource Centre. The Community Council's Youth Committee meets on a quarterly basis to develop the Young Persons Projects and closely monitor the performance reports submitted in accordance with the Service Level Agreement. During 2020/21 the pandemic lockdowns required the service delivery to be adapted and alternate methods of provision using outdoor and detached youth work to enable the Provider to continue to provide a reduced or adapted service. (Minute 155ii May 2020 refers). The progress of providing this Service was regularly reported to the full Council as no Committee meetings were held during 2020/21. The Youth Committee meetings resumed during 2021/22 and work has focused successfully on re-establishing the cohort of attendees

There is an earmarked reserve of £5,908.49 set aside in 2016/17 to be used as a contribution towards the costs of the Youth Provision Project and to provide for any equipment, storage, Information Technology or

other costs associated with the Project (Minute 119.3.i).2 February 2017, Minute 141 March 2017 and Minute 155vi April 2018 refers).

2.Play development Project: The Wrexham Play Development Team are also working to develop external play provision within the Acton Community based upon the Play Sufficiency survey carried out in Borrás Park before the Covid Pandemic. It is planned for this project will be developed further in 2022/23.

SEASONAL RANGER – ACTON PARK

This budget initially provided funding for a temporary Seasonal Park Ranger. The Community Council in 2021 entered into a three year Memorandum of Agreement with Wrexham County Borough Council and annually, pays the actual costs retrospectively for a temporary summer post. During 2020/21 this post was not filled due to the Covid lockdown restrictions. In 2022 this seasonal post was extended to March 2023. This postholder has engaged with Park users and proved to be effective and popular. Vat is charged for this service. In accordance with the Service Level Agreement, the Council receives a detailed report in September each year on the Activities, events and other work carried out by the Seasonal Ranger. An additional report with a 2022 Winter survey of the Park was submitted to the June 2023 meeting of the Council. The current three year Service Level Agreement commenced on 1 April 2021.

COMMUNITY ADVICE SERVICE

This budget provision meets the Service Level Agreement requirements with the Wrexham Citizens Advice Bureaux to provide an outreach worker within the Acton Community. The cost of this Service reflects additional costs that are incurred by the Service provider for room hire at the Acton Community Resource Centre. The 3 year Service Level Agreement is effective until 31 March 2023 (Minute 84.3 November 2019 refers). The Council receives quarterly performance reports and monitors the operation of the Service Level Agreement. . During 2020/21 pandemic lockdowns this Service was could not be provided at the Acton Community Resource Centre and was instead provided via a dedicated telephone service due to the Covid lockdown restrictions. The Service is once again being provided at the Acton Community Resource Centre.

MAESYDRE POWER HOUSE

This budget provision is made to provide for the cost of general repairs, maintenance and repainting works to the fabric of the building and a three to five year revaluation of the building. The building was last repaired and repainted in October 2010. A detailed surveyor report was obtained from Legat Owen during 2011/12. The building was subsequently re-valued in March 2016 and March 2022 via a table top review. The insurance valuation reflects the total rebuild costs excluding VAT and during 2021/22 is £ 177,000.00. The annual budget also provides for earmarking of an apportionment of the expected peaks in expenditure. Such payments may include repair works or legal, surveyors or other professional costs incurred in drawing up a scheme of works to undertake repairs to the roof and external paintwork and associated scaffold costs. During 2019/20 a full Condition Survey of the Building was carried out and the Council has authorised the Clerk to the Council to make the necessary preparations to go out to tender and for the Council to carry out the works identified in the Survey to ensure the building stays wind and water tight (Minute 156 May 2020 refers). This work was held in abeyance due to the Covid pandemic but is now an urgent Priority.

ACTON PLAY PROVISION

This budget was created in 2014. The three Play grounds in Acton are owned by Wrexham County Borough Council. The Community Council has entered into a Service Level Agreement with Wrexham County Borough Council to safeguard Community Facilities in the Acton Community and provide funding to ensure the Children's Playgrounds at Aran Road, Ffordd Llewelyn and at Acton Park are retained and receive regular inspections and maintenance. The Community Council instructs Wrexham County Borough Council under the terms of the SLA to carry out the necessary repairs, replacement of swing chains etc. and painting to remedy the items highlighted in the annual inspection reports or as a result of vandalism damage.

The 2021/22 budget of £16,515.00 provided for the SLA costs and any set aside of residue budget after repairs/replacement to play equipment to build up a fund to smooth out the future costs of replacing damaged, aging and upgrading obsolete play equipment at the Play areas subject to the SLA. At the end of 2021/22 the earmarked reserve stood at £69,413.58

SCHOOL CROSSING PATROLS

This budget provision was created in 2014 and uses powers under Section 137(1) Local Government Act 1972 (as amended). It reflects the Community Council initially entering into a Service Level Agreement with Wrexham County Borough Council to continue to provide three School Crossing patrols at Dean Road, Box Lane and Borrass Park Infants and Junior Schools which have been identified in Traffic and Pedestrian Surveys as needing safe crossing points. In June 2022 a fourth School Crossing Patrol was appointed for the Barkers Lane School.

LITTLE ACTON COMMUNITY CENTRE

The Community Council has made this provision to enable the Council to fund the full running costs of the Little Acton Community Centre and ensure it remains open. Since 2016/17, the total expenditure reflects the reduced running costs as a Voluntary Group now manage and arrange for the Caretaking of the Centre. The Council agreed in December 2016 to commit to fund the Voluntary Group's Project plan for the Little Acton Community Centre for three years. (Minute 102.3.ii December 2016 refers).

A small Task and Finish Group has investigated, collated information, (Minute 87.2 December 2018 refers) and reported its findings back to the Community Council on a Condition Survey that was carried out, and requirements for the asset transfer of the Little Acton Community Centre from Wrexham County Borough Council to the small Voluntary Group currently running it or to the Community Council itself. There is an action plan for a public consultation exercise, preparation of a business plan and legal work to be undertaken. The Council agreed to proceed to enter into a 25 year Lease Agreement with Wrexham County Borough Council from 1 April 2020 to take over responsibility for the Little Acton Community Centre and authorised the Task & Finish Group to proceed as a matter of urgency to implement the action points agreed by the Community Council in October 2019 (Minute 129 January 2020 refers). The Public Consultation was not concluded as the Covid pandemic delayed progress. The small group was refreshed at the Annual Council meeting in May 2022.

The invoice for quarter 4 SLA costs for 2019/20 was delayed and the remaining budget sum of £4,063.00 was moved to a Covid 19 specific earmarked reserve (Minute 152.2 May 2020 refers). Subsequently the Council redesignated the remaining reserve as "LACC Equipment Refurbishment" and added a contribution from the remaining 2020/21 Budget provision. The reserve at 31 March 2022 stood at £11,337.89.

COMMUNITY STREETSCENE

The Council's former Environmental Committee was established in May 2016 to consider and determine its Policy and Priorities for Environmental projects. However, as it consistently underspent its budget, the Committee was not re-appointed in May 2018. Instead the Council can consider Environmental bids of up to £1,000 for each of the five wards in the Acton Community. The previous year Budget under spends of £4,750.00 in 2016/17 and £1,968.50 in 2017/18 are held in an earmarked reserve for Environmental works previously approved for each of the five wards. (Minute 119.2.i).4 February 2016 & Minute 141 March 2016 refers).

CRIME PREVENTION PROJECTS

The Council agreed in September 2019 to enter into a Service Level Agreement with Wrexham County Borough Council to provide and install a CCTV camera in the sunken gardens at Maesydre off Park Avenue Wrexham linked to the Main Police Control Room following consultation by the Acton Police Officers (Minute 120.3 January 2020 refers). The CCTV became operational part way through 2020/21 and the SLA invoice costs were £1,990.00.

EXTERNAL GRANT EXPENDITURE

No grant funding bids have been submitted during 2019/20 or 2020/21. Following successful bids in 2017 and 2018 for Play Sufficiency Grant funding, a total of £1,060 was spent in 2018/19 to purchase the remaining equipment for the Ffordd Garmonydd play area extension for older children. There is still a sum of £560 held in an earmarked reserve for the provision of children playing signs at Overton Way, Wrexham

AGENCY WORK

During the year the Council undertook no Agency Work.

CONTINGENCY LIABILITIES

There are no contingency liabilities for which provision has not been made in the accounts.

GENERAL FUND BALANCE

The full details of the Council's balances to 31 March 2022 were previously reported to the Council in June 2022 and have been reviewed in December 2022 and as part of the Budget and precept setting process. The current level of un-year marked General Reserve Fund Balances is within the scale required under accounting good practice. Provision for General Fund balances was made during 2021/22 such provision will in subsequent years be considered and increased if deemed appropriate from within the Community Council's precepting requirements to ensure good practice is maintained.

End of supporting statement to the Accounts for 2021/22

Carole Roberts, Clerk to the Council

15 February 2023

REPORT OF RESPONSIBLE FINANCIAL OFFICER
FORMAL RISK ASSESSMENT – FEBRUARY 2023

Introduction

1. The Community Council is required under the Accounts and Audit (Wales) Regulations 2014 (as amended) to facilitate arrangements for the management of risk and carry out a formal Risk Assessment annually which should be recorded in its minutes. The Assessment should identify the key risks that the Community Council is facing, evaluate the consequences of an identified risk taking place and decide on the appropriate action the Community Council should take to reduce or control the risk and improve the Council's stewardship of public funds and provides positive and continuing assurance to taxpayers. . The latter is addressed partly by review of insurance, including fidelity, public liability and property. It has been past practice for the Council to consider a report prepared by the Clerk and Chief Financial Officer to meet the requirements of the recommendation. The report is appended below.
2. The 2019 Practitioners Guide that has previously been referred to by the Internal Auditor has sections setting out aspects of risk assessment including cause, mitigations, likelihood and significance or impact. The statutory risk assessment can be managed through a combination of effective internal controls and specific actions to address the risks identified. Internal Audit can provide assurance on the effectiveness of the arrangements in place. The three main types of decision that the Council can take in relation to managing risk, having considered the controls which they need to have in place, can be broken down into three parts, namely; areas where there may be scope to use Insurance to Manage Risk; areas where there may be scope to work with third parties to help manage risk and areas where there may be a need to self-manage risk.

Areas where there may be scope to use Insurance to Manage Risk;

3. The Community Council owns one building, the Maesydre Power House. There was a full Condition Survey of the building carried out in 2019/20 by a Chartered Building Surveyor the findings of which were considered by the Council in May 2020. The Council resolved that the Clerk should make arrangements for tender documents to be drawn up so that the repairs and improvements identified in the Survey can be carried out as soon as possible to keep the building wind and water tight. (Minute 156 May 2020 refers). However during 2020/21 this work was unable to progress due to the Covid lockdown and furlough restrictions. This work should now be carried out during 2023 as the external paintwork of the building is becoming weatherworn.
4. The Community Council is responsible entirely for this building and ensures through its insurance cover with Zurich Municipal there is no risk of loss or damage or risk to a third party property or individual (public liability) . It has set up an earmarked contingency within its budget for any urgent repairs to the roof etc. The buildings insurance cover is included within the Local Council Policy schedule with Zurich Municipal. The insurance cover reflects the current total rebuild cost valuation as set out in the Council's Policy. Each year until there is a revaluation, the property sum insured will be uplifted by the appropriate index linking percentages for each year. The Community Asset Register value of the Building is £121,021.00. The Council's internal controls require an up to date register of assets and investment, regular maintenance arrangements for physical assets an annual review of risk and the adequacy of cover and ensuring the robustness of insurance providers
5. The Council's Local Council Policy with Zurich Municipal provides a long term agreement that is active until 1 June 2024 renewable each year. The single policy provides cover for the protection of physical assets owned by the Council such as the Maesydre Power House, and any Assets such as bus shelters, street furniture (including seats or litter bins) through the Property Schedule for material damage, whilst the Office equipment and the Chairman's Badge of Office is covered by All Risks. The Policy includes £250,000 cover each for Officials Indemnity, Libel and Slander, and money and a £500,000 fidelity guarantee together with £10million mandatory cover in relation to public liability and employers' liability. There is also cover for personal accident to the Clerk and Members of the Council up to 90 years of age and legal expenses. As the Community Council does not engage in any trading activities, the risk

of business interruption with consequential loss of income or the need to provide essential services is negligible and does not apply.

6. Business interruption event or loss for a cyber event that causes any unplanned system outage or network interruption: The Council entered into a standalone policy with Gallagher (previously Came and Company) in 2019/20 for the provision of Cyber Liability Cover and this is renewed each August. Cyber Training is also offered by Gallaghers for Councillors and officers.
7. The Council in May 2018 assessed its risks following the introduction of GDPR and the Data Protection Act 2018 and received regular updates on implementation of the recommendations from the Internal Auditor. The Council in addressing and implementing the recommendations made following the Internal Audit, has implemented risk assessments, security and internal controls to meet the requirements of the Data Protection Act 2018 namely adequate provision within the Budget, the review of Data Protection related Policies, appointment of a Data Protection Officer, implementation and activation of gov.uk official emails for all Members of the Council and arranged for inclusion of an SSL Certificate, Privacy statement and consent element of the contact form on the Council's website. There is ongoing work to ensure compliance with the General Data Protection Regulations and in particular the electronic archiving of documents. The Council has received confirmation that its website is GDPR Compliant.
8. In relation to the internal controls specified in the Practitioners Guide, the following comments are made:-
 - 8.1. An up to date register of assets is prepared annually and cover for the assets increased in line with insurance recommendations. Other than the three Bank accounts with HSBC there are no further investments held by the Council that would require recording in a register. The Council also approves its Investment Strategy each year when considering its spending proposals and precept requirements for the next Financial Year
 - 8.2. The level of insurance cover for the various sections is reported to the Council annually by the Responsible Financial Officer as part of a review of risk and to ensure adequacy of cover; during 2021/22 a full review and formal quotations were sought from sector specific insurers to test the market. At its June 2021 meeting the Council entered into a further 3 year Contract with Zurich Municipal to provide its Insurance services
 - 8.3. Review of Cover – supplier onboarding and prevention of fraud- This was highlighted as a recommendation by the Internal Auditor in his report dated 2 June 2021. Zurich Municipal do not provide this cover and mitigation against this risk is deal with in the third section of self managing risk.
 - 8.4. Zurich Insurance Group was established in 1874 and has since 1993 been providing a dedicated Municipal risk and insurance service for Parish, Town and Community Councils in England and Wales and is one of the main providers for Parish, Town and Community Councils.
 - 8.5. The Council's internal controls provide for internal audit testing to include: annual review of the internal controls in place; review of management arrangements including the insurance cover referred to in 8.2 and 8.3 above; testing of specific internal controls and reporting findings to the Council. The internal Auditors report and recommendations was considered by the Community Council at its June 2022 meeting. (Minute 30.1 refers)

Areas where there may be scope to work with others (third parties) to help manage the risk

9. There is little the Community Council need to assess in relation to this section as they have no amenities, war memorials or equipment that requires security or maintenance. They do not provide services under any agency or partnership agreements. There is no borrowing or lending in relation to banking arrangements nor ad-hoc provision of amenities/facilities for events of local groups. The Community Council has no markets management, vehicle or equipment lease or hire or trading units. In relation to professional services, the Community Council agrees annually the appointment of an Internal Auditor to comply with the Public Audit (Wales) Act 2013. It will also instruct the Clerk to obtain professional services such as those required for the preparation of tender documents for the Maesydre Power House.

10. In relation to internal controls, the Community Council at its Annual meeting in May 2022 reviewed and adopted the Standing Orders Model prepared by the National Association of Local Councils and revised its Financial Regulations to include provision for electronic payment of Accounts and to incorporate changes resulting from the introduction of the Data Protection Act 2018. The Council considered its banking arrangements in May 2019. Arrangements were put in place for Internet Banking with HSBC and this online facility is being used in accordance with the Council's revised Financial Regulations and payments authorised by two of the Council's four signatories are reported to the Council each month and recorded in the minutes.
11. **Risk assessment for Supplier (procurement) fraud including the adequacy of supplier onboard controls:** This was highlighted as a recommendation by the Internal Auditor in June 2021. The Community Council is aware of Supplier fraud. However the bulk of the Council's annual expenditure is in respect of service level agreements and payments via cheque to small organisations that have applied for grants. A separate file is kept that contains details of all the electronic payments and BACS beneficiary lists during each financial year. The majority of BACS payments are for payroll and are calculated by Shropshire Council under a Service Level Agreement.
12. To mitigate risk, any changes to bank accounts requested once an invoice has been received, will result in a stop being placed on the payment being authorised to enable further detailed checks to be made to ensure no fraud is possible. The Clerk and RFO has been trained in Cyber security awareness. HSBC the Council's banker does use confirmation of payee and it has been active and used when setting up the new payees such as for the Wellbeing payments, Litter Picking equipment purchase and Installation of Defibrillators during 2020/21 and 2021/22.
13. The Council at its annual meeting in May 2021 reviewed its insurance cover and in particular as part of a three year review, the Clerk & RFO asked about supplier fraud cover which is not provided by Zurich the Council's Insurers. The Council also has a separate Cyber Insurance Policy with Came and Company that expires in August each year. The Internal Auditor's suggestion about checking new supplier's credentials via Companies House has been noted and is now be included as a requirement to be undertaken as part of the risk assessment prior to any new suppliers' payments being authorised.
14. The Council receives regular performance reports in respect of several of its Service Level Agreements with the Caia Park Partnership, Wrexham CAB and Wrexham County Borough Council where quarterly and annual reporting is stipulated,
15. The other aspects included in the Practitioners' Guide are not applicable to the Community Councils own particular circumstances. As Responsible Financial Officer I carry out regular bank reconciliation and report on a quarter end basis to the Council, which is independently reviewed by the Internal Auditor.

The Council has used the Alpha Financial Management Software from Rialtas since the 2016/17 Financial Year. The Package provides ongoing annual support and maintenance and options for either an Income and Expenditure and Receipts and Payments systems; Single entry through a simple cash book updates all reports; VAT reclaim compiled in a form acceptable to HM Revenue & Customs; All payments are automatically marked off against estimates; ability to set up next year estimates during the current year; All year-end accounts are guaranteed acceptable to audit. There are training modules available to use this package fully and as a contingency/disaster planning model, in the event of the Clerk being absent for a prolonged period of time, further assistance and support is available from Rialtas to fully establish any intermediary Officers on keeping the Council's accounts up to date on this system.

Areas where there may be a need to Self-manage Risk

16. As the Responsible Financial Officer, I use the Rialtas Receipts and Payments Cash Book to enter all income and expenditure which ensures adequate working papers are available and to assist in the preparation of estimates of income and expenditure. As the Clerk and Proper Officer to the Council, I ensure that any activities undertaken by the Community Council are within the legal powers applicable, including data protection, employment law, Inland Revenue requirements and custom and exercise

regulations. The powers under which expenditure is being approved is recorded in the minutes and in the Rialtas Accounting software entries .

17. To contain any risks in respect of payroll, the service is outsourced through a Service Level Agreement to Shropshire Council's payroll department ensuring probity, timely and correct submission of real time and year-end returns to HMRC. The Council has appointed a Staffing Committee which last reviewed the Clerk's contractual hours of work in October 2021. The Clerk's hours of work are kept under review in consultation with the Chairman to ensure that workload demands and future needs can be met. A job evaluation and review of the Administrative function of the Council carried out by the Staffing Committee resulted in the appointment of an Administrative Assistant from September 2022 for 16 Hours per week.. There is provision in the Council's Standing orders for a yearly review of the Clerk to enable any changes to be included as part of the budget setting process and ensure that adequate provision is made within the estimates of income and expenditure. The Clerk's last Personal and Development Review was carried out in February 2022.
18. To ensure that current and best practice is being used by the Council, the Clerk has received training by the SLCC on Financial Management which reviewed the Public Accountability Framework, Year-end Statement of Accounts and ensured proper financial practices. The Clerk as part of her ongoing continuing professional Development and training also attends the quarterly Clwyd Branch meetings of the Society and has participated in Regional, Annual and Practitioners conferences of the Society and jointly with One Voice Wales to keep abreast of innovation and changes within the Sector.
19. The Community Council does not undertake any borrowings, and the determination of the annual precept is generally the subject of a detailed estimates report to a special meeting in November each year and to the December meeting of the Council to give final approval to the Estimates of income and Expenditure, Earmarked reserves and precept requirements. As part of the Budget setting timetable all members are provided each year with a copy of the precise powers granted to the Council under which expenditure can be approved
20. During 2021/22 the Council reviewed its priorities, spending powers, current budget headings, and Earmarked Reserves to inform the budget setting process. The Council in December 2020 and January 2021 considered current and known new expenditure requirements together with the various Service Level Agreements, the draft report and financial implications of the Independent Remuneration Panel's recommendations for 2021/22
21. The Council has no Partnership Agreements, and therefore no monitoring requirements. The Council as previously stated does receive regular statistical, performance and other information about each of the Service Level Agreements that the Community Council has entered into through reporting and measurement requirements that monitor the effectiveness of the funding commitment and ensure that they represent good value for money.
22. The procedure and process for dealing with applications for financial assistance under Section 137 of the Local Government Act 1972 was reviewed in February 2019. All applications are submitted on the approved application form to ensure that all the information required to make a decision is received in a uniform and consistent format. Applications are considered on a quarterly basis with the annual £3,500 budget apportioned equally each quarter to allow the Community Council to be more focused and equitable when determining financial assistance applications. The emphasis and focus of financial assistance from the Community Council is on providing help to local community groups on an agreed guideline and scale. New local groups will be encouraged to become established to the benefit of the community. All applicants are required to give an undertaking that if successful, they would be prepared to give a report to the Community Council on how the grant monies were spent and what benefit there has been to the community of Acton. The Council is mindful of its spending limits contained within Section 137(4) of the Local Government Act 1972 and does not exceed that limit. It has chosen to use these powers to enter into a Service Level Agreement with Wrexham County Borough Council to continue to provide three School Crossing patrols at Dean Road, Box Lane and Borrass Park Infants and Junior Schools on public safety grounds that benefit the whole Community. During 202/21 and 2021/22

the Council also used its powers under the General Power of Wellbeing to give grants to the Wrexham Foodbank, the Friends of Dean Road Playing Field, the 9 Acre Field Group and to purchase and install six Defibrillators within the Acton Community.

23. Since February 2017 the Council has tasked its Youth Committee with monitoring and keeping an overview of the Service Level Agreements with the Caia Park Partnership to provide firstly for a Detached Youth Work Pilot Project for 8-13 year olds and subsequently an open access youth club for 8-13 and 14-18 year olds at the Acton Community Resource Centre. The Committee took account of the Safeguarding and RESPECT framework it has in place and the experience and qualifications of its Officers to provide the Youth work projects. All the workers are employed and trained by the Caia Park Partnership who will have carried out a risk assessment for the work to be undertaken. The Community Council received and was satisfied with the monitoring reports provided to March 2022. During the Covid Pandemic It agreed to continue with an outreach service and external activities outside the Acton Community Resource Centre.
24. During 2020/21 a three year Memorandum of Agreement with Wrexham County Borough Council was entered into for the provision and management of a Seasonal Ranger for Acton Park to cover the May to September period, working 3 days a week during this period. The main reason being to ensure the Seasonal Park Ranger role at Acton Park continues despite planned budget cuts by Wrexham County Borough Council to its Park Ranger Service. The Community Council's role under this Agreement is to provide the agreed finance to support the employment and protective clothing costs of the Acton Park Seasonal Ranger. Wrexham County Borough Council is responsible for the selection and training /induction of the Seasonal Ranger. The Community Council has made adequate provision within its estimates to meet this expenditure. The money is claimed by Wrexham CBC retrospectively once the costs have been incurred. The Agreement can be terminated at the end of the period or at a time agreed in writing by the partner organisations. The Community Council receives a full final report on the operation of this Agreement, and together with commendations received from local user groups in the Park is satisfied with the work completed by the Ranger. However due to the Covid 19 lock down the planned 2020 Seasonal Ranger Post was not filled. The new three year Service Level Agreement from 1 April 2021 enabled Seasonal Rangers to be appointed. The position was extended for six months in 2020/21.
25. During 2020/21 the Community Council entered into a three year Service Level agreement with the Wrexham Citizens Advice Bureau to provide a Community Advice Service within the Acton Community Resource Centre for one half day per week. The Service Level Agreement is subject to performance monitoring and annual reporting and there is a specific Budget provision to enable the funding for this Service Level Agreement with a commitment that it will continue for a further three years from April 2020. However due to the Covid 19 lock down the face to face outreach advice service was been adapted to provide a telephone service with a dedicated line for Acton Community Residents to use until the Service could recommence face to face at the Acton Community Resource Centre within Welsh Government Covid Guidelines.
26. During 2013/14, a ten year Service Level Agreement was entered into with Wrexham County Borough Council (WCBC) to provide revenue funding towards the operational management of the Acton Community Resource Centre. The Agreement period runs from April 2013 to March 2023 across ten financial years to provide up to £30,000 per annum from Acton Community Council with an aspiration for the Acton Community Resource Centre to become self-funding as per the Business and Financial Action Plan for the Centre. The Agreement provides for a review every two years to ensure that progress towards the Resource Centre becoming self-financing is being achieved. The Community Council receives statistical usage and running costs reports quarterly.
27. The Centre primarily aims to provide a venue for Community Groups to meet and for Acton Community Residents. The Council has agreed to provide the sum of £30,000 per annum as set out in the existing Service Level Agreement for the final two years. The Council has noted that the Resource Centre was been subject to an organizational Review but continues to be managed by Wrexham County Borough

Council and the Community Council has three seats secured within the Constitution to sit as of right on the Acton Community Resource Centre's Management Committee.

28. The £30,000 annual payments are ring fenced to the Acton Resource Centre and can only be used for costs incurred at the Acton location. If this funding was to be used elsewhere the Council has reserved its right to terminate the Agreement with Wrexham County Borough Council early. (Minute 19 May 2021 refers). The Council has insisted on an annual detailed financial statement to be provided at the end of each financial year on the running and operating costs of the Acton Community Resource Centre together with information about any deficit, how that would be met and the Business plan in place to achieve the long term aim of the Resource Centre becoming self-financing. However due to the Covid 19 lock down the Resource Centre has been closed since mid-March 2020 and there has been a subsequent loss of income. The Community Council during 2020/21 made the £30,000 SLA payment in full.
29. In respect of Community Facilities, the Community Council has agreed to provide funding to Wrexham County Borough Council to enable these facilities to be retained in respect of the three School Crossing Patrols at Dean Road, Box Lane and Borrass Park infants and Junior Schools together with the three playgrounds situated in the Acton Community at Acton Park, Aran Road and Ffordd Llewellyn. The Council receives regular reports in respect of the playground inspections, repair and maintenance and has undertaken minor repairs and equipment replacements and painting works as identified in the Annual Inspection reports to minimise risk or as a result of vandalism damage.
30. In accordance with Local Government and Elections (Wales) Act 2021, all deliberations and decisions at a Council meeting are recorded in the minutes, with those minutes then being reported to the next ordinary meeting for confirmation as a correct record and signing by the Chairman. The minutes are numbered consecutively from the Annual meeting each May. Electors are free to attend any Council meeting either in person or remotely (on a hybrid basis), for which public notice is given, and a copy of the minutes is available. If in attendance at a meeting, the public are given a copy of the agenda and associated papers. They are also afforded the rights of inspecting the accounts and associated papers in accordance with statutory requirements at the time of external audit. All agenda, minutes and Public Notices in relation to the availability of Annual Accounts for Inspection are published on the Council's notice board and website: www.actoncommunitycouncil.gov.uk. And comply with the requirements of Sections 55-57 of the Local Government (Democracy) (Wales) Act 2013. In accordance with Local Government and Elections (Wales) Act 2021 all meetings of the Council are called on a hybrid basis and joining instructions are placed on the Council's website and at the Resource Centre Notice Board. The Council has been trialing various IT options to ensure equality for attendees whether they be in person or via zoom.
31. In respect of the Council's electronic computer records a real time daily data back-up service has been purchased from Vision ICT as part of the package to provide the Council's website to comply with the provisions of Sections 55-57 of the Local Government (Democracy) (Wales) Act 2013. A standalone Cyber Insurance Policy is also in operation.
32. Consultations whether statutory or optional from other organisations are reported to the Community Council in a timely fashion to enable consideration of a response within the Consultation timeframe. Such organisations can include the National Assembly of Wales, Wrexham CBC, the Audit Commission, the Boundary Commission for Wales, Local Government Ombudsman for Wales and the Post Office.
33. In relation to internal controls, the following comments are made:-
 - 33.1. Financial records are subject to both independent internal and external audit – the Council's Internal Auditor is appointed with a specific and detailed remit as set out in the letter of engagement approved at the Council meeting in February each year; all expenditure is approved by the Council beforehand wherever possible or where appropriate by the Clerk in consultation with the Chair and Vice-Chair using agreed delegated powers, i.e. August recess arrangements and reported to the Council at the next meeting for record purposes.

- 33.2. All expenditure, be it accounts for payment, applications for financial assistance or any other items, are properly recorded in the minutes by Voucher number together with the relevant power to make such expenditure. The Clerk advises the Council when Section 137 powers have to be utilised, such as with applications for financial assistance or supporting the costs of School crossing Patrols and of options to use the general power of wellbeing.
- 33.3. There is only one member of paid staff subject to a contract of employment; however any member claiming the £150 expenses set out in the Report of the Independent Remuneration Panel for Wales are paid via the Council's payroll provider. The annual returns for 2020/21 and 2021/22 have been completed by the HM Revenue and Customs deadline as part of the outsourcing agreement with Shropshire Council's Payroll section who act on the Community Council's behalf in respect of all return liabilities for Tax and National Insurance with HMRC, pension returns with the Clwyd Local Government Pension scheme and the issue of P60.
- 33.4. Generally there is a relatively small amount of VAT to be claimed by the Community Council. This is usually completed on an annual basis by the Clerk as the Responsible Financial Officer at the end of the financial year once the Internal Auditor has completed his audit at the year end. However, if it were to become apparent earlier in the year that there will be a larger than normal amount of VAT to be reclaimed, it will be done as quickly as possible.
- 33.5. There is quarterly reporting together with a detailed timely report submitted to either the November or December meeting of the Community Council setting out the progress of income and expenditure against the current year's budget and indicating the estimated expenditure requirements for the next financial year based on the decisions the Community Council has made and General Fund Balances and Earmarked Reserve requirements. Following consideration of this report, the Council is able to determine the level of its precept for the next financial year and notify its precept requirements to WCBC Finance Department within the time limits of its own Budget process.
- 33.6. The Council has no formal external Performance Measurement requirements but does measure the Clerk's Performance each year through an appraisal by the Chair of the Staffing Committee and the Objectives and outcomes are reported and considered by the Staffing Committee and full Council.
- 33.7. The Community Council has previously applied successfully for grants on behalf of third parties such as the Ffordd Garmonydd Young People's project to extend and improve the Play area at Ffordd Garmonydd and to provide Children Playing warning signs at Overton Way Wrexham. All orders and expenditure of the Grants is accounted for and recorded against the Acton Play Provision in the budget. Additionally Evaluation forms are submitted to Wrexham County Borough Council in order to comply with the Grant Conditions. The Grant Monies whilst being held are ring fenced within the earmarked Acton Play provision budget and any Grant Expenditure is separately identified within the Council's Annual Accounts.
- 33.8. The Community Council has not applied for any loans to the Public Works Loans Board but if any such need arises in the future, a procedure would have to be developed and adopted and incorporated into Standing Orders and Financial Regulations, if appropriate.
- 33.9. All Minutes are properly and sequentially numbered and signed as a correct record by the Chairman at the next subsequent meeting or as was the case during during 2020/21 as soon as the Welsh Government Covid restrictions permitted.
- 33.10. Any letters, emails or telephone calls received by the Clerk from the public are responded to and if the matters are required to be reported to the Community Council for a decision, a full response is given within seven working days or as soon as practicable thereafter.
- 33.11. All requests for comments and consultation are reported to the Community Council to enable it to determine a response or to the Chair and Vice-Chair in the event of the response time being before the next available meeting and reported to the subsequent meeting of the Community Council.

- 33.12. The Community Council's quality status is not yet a necessity but the Clerk undertakes effective CPD and Training by updating through attendance at Conferences. The Clerk is not currently required to be working towards the recognised Quality Clerk qualification.
- 33.13. The Clerk is responsible for the receipt of any correspondence, arranging circulation to specified Members or the Community Council as appropriate, as soon as practicable, responding to the issues raised on the Council's behalf and ensuring that the enquiry and response are placed in an appropriate paper or electronic file for future record purposes.
- 33.14. The Council at its annual Meeting in November 2020 re-adopted the revised Code of Conduct contained in the Local Government Act 2000 to reflect the amendments in accordance with section 51 of the Local Government Act 2000. (Minute 142.5 March 2015 refers) The Council has signed the appropriate declarations within the Statutory Timetable and also has a Code of Conduct in relation to the Clerk to the Council issued by the National Assembly for Wales. Each time a Member declares an interest, the relevant form is completed and the declaration recorded in the minutes of the meeting where the declaration is made. A summary of each Members annual attendance at meetings and declarations of interest is published on the Community Council's website in accordance with Section 58 of the Local Government (Democracy) (Wales) Act 2013 and the 2013 Act's (Commencement No. 2) Order 2015. The Gifts and Hospitality Register is also updated whenever such matters arise.
- 33.15. The Council has addressed its obligations contained in the Data Protection Act 2018 and reviewed its Policies in respect of Data Protection at its May 2021 Annual Meeting. It keeps progress to electronically archive information under review to ensure it is meeting the requirements of this legislation.
- 33.16. The Council considers in full the reports from its Internal Auditor and responds to the action issues and recommendations highlighted in it. The last report overall was a clean report with one recommendations that was addressed at the June 2022 meeting of the Council. The Community Council and its Internal Auditor appears to be satisfied that current arrangements for Internal Audit work well with a good critical friend dialogue.
- 33.17. Weaknesses in the Council's risk assessment were identified as a result of the Covid 19 Lock Down and the total reliance purely on the delegations contained in the Council's Standing Orders and Financial Regulations. The Council should at the earliest opportunity agree a Scheme of Delegation and Business Continuity arrangements in the light of the Covid19 crisis. It is important that the Council can demonstrate that it has taken the appropriate steps to mitigate such risk and properly delegate urgent matters to enable the Council to act *intra vires* and ensure business continuity that the Council must act as a corporate entity and not delegate any powers to individual Councillors.

RECOMMENDATIONS

- i) that consideration of this report and its recommendations as contained in Appendix 2 be accepted as the formal Risk Assessment for 2022***
- ii) that in relation to the key risks, these be identified as relating to the Community Council's assets, bank accounts, internal financial controls and insurance cover for statutory and other purposes;***
- iii) The arrangements highlighted in paragraph 8.1 to 8.5 and paragraph 33.1 to 33.17 in Appendix 2 be accepted as having taken all the appropriate steps to minimise risks in conjunction with the documented Internal Financial Controls subject to agreeing a Scheme of Delegation and Business Continuity arrangements.***
- iv) The Council continue its arrangements for formal checks on new supplier's credentials via Companies House to be included as a requirement to be undertaken as part of the risk assessment prior to any new suppliers payments being authorised to mitigate risk***