



**BROUGHTON AND BRETTON COMMUNITY COUNCIL
CYNGOR CYMUNED BRYCHDYN A BRETTON**

PROFORMA FOR COUNCILLORS TO ADD ITEMS TO THE AGENDA

Name of Councillor(S)	Chrissy Gee
Title of Report	Additional entrance to Country Park from Whitley Drive
Purpose of Report	To vote for the additional entrance to the Country Park
Background to this request	<p>This entrance has been requested by many residents of the village, which is backed up partly by two petitions. The Country Park was established over 30 years ago. At this time Broughton Retail Park, Parc Jasmin and Blue Stone Meadows housing estates had not been built, I'm sure if they were the additional entrance would already be there.</p> <p>An additional entrance will enable all the residents to access the park and enjoy the many health and social benefits, that this beautiful park offers.</p> <p>Workers from the retail park can enjoy their lunchbreak there. Busy working residents can have quick access to the park after a long day.</p> <p>Children can enjoy the educational and health benefits. The park has so much to offer all the residents, cherry trees, plum trees, raspberry bushes. buzzards, ducks, coots, many bird species, dragon flies to name just a few of the wonderful things you can see daily.</p>
Financial Implications	Minimal. Just two posts/gate if required. Belway homes Managing Director has offered to open the fence that they own.

Environmental Implications	<p>Amanda Davis Ecologist FCC has checked through the plans and neither the GCN mitigation corridor nor the landscape plans specifically reference permanent amphibian fencing. NRW agree that they would have no issue with creation of an access into the green space. There are no Environmental implications as the fence is on the border of the park and no trees or bushes will need to be removed.</p> <p>Agreed with Officers the new opening will not need to be included in any Management Plans as the entrance will not affect any part of the park.</p>
Decision sought by Council	To agree to an entrance to the Country Park from Whitley Drive
Advantages of this proposal	<p>Open a green space to all the community, and visitors to the area. PCSO said that opening of spaces cuts down on anti-social behaviour as more foot fall.</p> <p>Great source of education for the children to learn about the biodiversity of the park.</p> <p>Someone's wellbeing is influenced by their health, finances and other individual factors. But research shows that it also depends on aspects of the environment in which they live. Well-managed open spaces (parks or fields), and having a sense of belonging within their community, improve people's wellbeing.</p>
Disadvantages of this proposal	None
Equality implications	<p>Opening the park will bring all the community together. Everyone has the basic human right to enjoy open spaces and have equal access to these areas.</p>
Climate Change/Biodiversity impact	<p>We will be in line with section 5:</p> <p>Biodiversity Legislative and Policy Context</p> <p>In Wales and Flintshire, we now have a raft of legislation and policy enabling and guiding local authority action. The key documents related to biodiversity are outlined below: Flintshire County Council:</p>

	<p>5. Well-being Plan for Flintshire 2017-2023 reports that those living, working and visiting Flintshire have said that: 'they place a high value on the natural environment and want to use it more for their own well-being'.</p>
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1497

INTERNAL AUDIT REPORT
BROUGHTON AND BRETTON COMMUNITY COUNCIL 2022/23

The internal audit is carried out by the following testing of the internal controls specified on the Annual Return for local councils in Wales:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Year-end testing on the accuracy and completeness of the financial statements
- Where the Council is sole trustee of a charity, checking that the Council has procedures in place to meet its responsibilities as a sole trustee

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the issues reported in the action plan overleaf. As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

JDH Business Services Limited 29/05/2023

INTERNAL AUDIT REPORT
BROUGHTON AND BRETTON COMMUNITY COUNCIL 2022/23

ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
1	The 2021/22 balances stated on the annual return are incorrect for 'Total other receipts' and 'total other payments'.	<i>The 2021/22 balances should be amended as follows: Total other receipts £8,279 Total other payments £124,324</i>	Amended.
2	A receipt of £171 for the recharge of the Christmas lighting has been netted off payments rather than coded to receipts. As a result both receipts and payments are understated by £171. The Council purchased some Christmas lighting for Shotton Town Council and recharged it to them. The amount recharged to Shotton appears to be the gross amount (including VAT) which is either an overcharge or should be accompanied by a VAT invoice and the VAT accounted for correctly.	<i>The recharge should be included as a receipt and not netted off payments. The Council should either repay Shotton TC or ensure VAT has been charged correctly.</i>	Will be reviewed and amended.

Community and Town Councils in Wales

Annual Return for the Year Ended 31 March 2023

Item 8

Accounting statements 2022-23 for:

Name of body: BROUGHTON AND BRETTON COMMUNITY COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2022 (£)	31 March 2023 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	107,332	90,303	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	120,526	119,401	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	8,279	8,279	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	21,510	23,231	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	124,324	124,324	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	90,303	66,868	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances0			
8. (+) Debtors	0	0	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	90,303	66,868	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	0	0	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	90,303	66,868	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	280,262	280,262	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Annual Governance Statement

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2023, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref	
	Yes	No*			
1. We have put in place arrangements for: <ul style="list-style-type: none">• effective financial management during the year; and• the preparation and approval of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12	
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7	
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/ Committee to conduct its business or on its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6	
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23	
5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9	
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8	
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6	
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23	
9. Trust funds – The body acts as sole trustee for and is responsible for managing trust fund(s)/assets. We exclude transactions related to these trusts from the Accounting Statement. In our capacity as trustee, we have discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement

1. Expenditure under S137 Local Government Act 1972 and S2 Local Government Act 2000

Section 137(1) of the 1972 Act permits the Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2022-23 was £8.82 per elector.

In 2022-23, the Council made payments totalling £2,335 under section 137. These payments are included within 'Other payments' in the Accounting Statement.

2.

3.

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

Council/Board/Committee approval and certification

The Council/Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2023.	Approval by the Council/Board/Committee I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:
RFO signature:	Minute ref:
Name:	Chair of meeting signature:
Date:	Name:
	Date:

Annual internal audit report to:

Name of body: **BROUGHTON AND BRETTON COMMUNITY COUNCIL**

The Council/Board/Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2023.

The internal audit has been carried out in accordance with the Council/Board/Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council/Board/Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	✓				
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓*				* EXCEPT FOR OUTSTANDING ISSUE 2 FROM 21/22 INTERNAL AUDIT REPORT. SEE 22/23 INTERNAL AUDIT REPORT
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓				
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	✓				
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓*				* EXCEPT FOR ISSUE 2 IN INTERNAL AUDIT REPORT
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	✓				
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	✓				
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	✓				
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	✓				
11. Trust funds (including charitable trusts). The Council/Board/Committee has met its responsibilities as a trustee.			✓		

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12.					
13.					
14.					

* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Council/Board/Committee are included in my detailed report to the Council/Board/Committee dated 01/06/2023.] * Delete if no report prepared.

Internal audit confirmation

I/we confirm that as the Council's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2021-22 and 2022-23. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit:	JDM BUSINESS SERVICES LTD
Signature of person who carried out the internal audit:	JDM Business Services Ltd
Date:	01/06/2023

Community and Town Council Database Privacy Notice

Community and Town Council Database

We need to make you aware that Welsh Government collects information about community and town councils, and council clerks, and stores it on a database created by us.

Using your personal information

Upon collection of the information, the Welsh Government becomes the data controller for it.

Collecting your information

The personal information we collect is as follows:

- Community council or town council name;
- Council clerk or contact name;
- Postal address,
- Council telephone number or clerk's telephone number;
- Council or clerk email address.

How we collect your information

We collect information about you from:

- Community and town council websites
- Local authority websites
- E-mails from you
- Telephone calls from you

In our remit as the data controller, the Welsh Government uses the information to enable us to send information to you, which we think is relevant to the community and town council sector. These purposes are necessary so as to enable us to carry out our public task and in the exercise of our official authority.

Sharing your information

Information held by the Welsh Government about community and town councils may be shared with organisations linked to local government and democracy. It may also be shared with external providers to support event activities. In which case, we will ensure that these organisations and / or contractors comply with the data protection legislation. We will manage this by requiring them to agree to these terms and by checking that they comply. This includes the personal information stored on the database we created.

Storing your information

We will store your information in accordance with the Welsh Government records policy.

The information about community and town councils will be updated regularly.

Your rights

Under data protection legislation, you have the right:

- to be informed of the personal data Welsh Government holds about you and to access it
- to require us to rectify inaccuracies in that data
- to (in certain circumstances) object to or restrict processing
- for your data to be 'erased'
- to lodge a complaint with the Information Commissioner's Office (ICO) who is our independent regulator for data protection

If you have concerns about the way we handle your information, you can contact the Information Commissioner's Office ico.org.uk/concerns/handling/

Contacting us

For further information about the information which Welsh Government holds and its use, or if you wish to exercise your rights under the GDPR, please see contact details below:

Data Protection Officer
Welsh Government
Cathays Park
Cardiff
CF10 3NQ
DataProtectionOfficer@gov.wales.

If you need any further information please email us at lgpolicy.correspondence@gov.wales or write to us at Local Government Policy Division, Welsh Government, Cathays Park, Cardiff CF10 3NQ.

Broughton and Bretton Community Council
Planning Committee – 27 June 2023

Planning Applications:

No.	Planning Application Number & Date	Proposal	Address	CASE OFFICER
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1.	ELC/000474/23 Ward: Broughton North East	Installation of roof mounted Solar PV Equipment	Units 7-8, ALS Laboratories, Hawarden Industrial Park, Manor Lane, Hawarden,	B Kinnear
2.	FUL/000552/23 Ward: Broughton North East	Erection of a New Garage to the front of the property	17 Brook Lane Hawarden	S Connah

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Broughton and Bretton Community Council
Planning Committee – 27th June 2023

Planning Applications confirmed by FCC

No.	Planning Application Number & Date	Proposal	Address	CASE OFFICER
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1.	ADV/000239/23 Ward: Broughton North East	Halo illuminated Sign	Unit A01, Manor Lane, Hawarden Industrial Park, Hawarden	Approved Delegated Officer 10.05.23
2.	LDP/000498/23 Ward: Broughton South	LDC - Reconfigure the ground floor of the property and replace the garage	66 Somerford Road, Broughton	Permitted Development 06.05.23
3.	FUL/000334/23 Ward: Broughton North East	Single storey (porch) extension at front of property	17 Lynton Place Broughton	Approved Delegated Officer 08.06.23

REQUEST FOR CONSIDERATION BY BROUGHTON AND BRETTON COMMUNITY COUNCIL – 27TH JUNE 2023

I am writing to bring to your attention a matter of great importance to our community – the urgent need for tree planting in and around our beloved skatepark.

Our skatepark holds a special place in the hearts of residents, serving as a valuable recreational space and a sanctuary for nature enthusiasts. However, in recent years, many of the local residents have requested the need for planting trees. During this time of the year, the lack of shade is noticeable it also brings reduced biodiversity and an overall deterioration of its natural beauty.

I strongly believe that the planting of trees in and around the park is a vital step towards revitalizing its environment and ensuring a sustainable future for generations to come. Allow me to highlight some key reasons why tree planting is crucial:

Environmental Benefits:

Trees act as natural air filters, absorbing harmful pollutants and providing clean and fresh air for park visitors.
They play a vital role in reducing urban heat island effect by providing shade and cooling the surrounding areas.
Trees absorb carbon dioxide, a major greenhouse gas, mitigating the impact of climate change.
The presence of trees enhances the overall ecosystem, attracting various bird species and supporting local wildlife.

Aesthetic and Recreational Value:

Trees add natural beauty to the park, creating a welcoming and serene atmosphere for visitors.
They offer shade and shelter, allowing people to enjoy outdoor activities even on hot summer days.
The presence of trees encourages physical activity, providing opportunities for walking, jogging, and other recreational pursuits.

Health and Well-being:

Numerous studies have shown that spending time in green spaces has a positive impact on mental and physical health.

Trees provide a sense of tranquillity and relaxation, promoting stress reduction and overall well-being.

Given these compelling reasons, I kindly request your support and assistance in undertaking a comprehensive tree-planting initiative for our park. This initiative could include the following steps:

Assessment and Planning:

Conduct a thorough assessment of the park's current tree population, taking into account factors such as species diversity, age, and overall health.

Collaborate with local environmental experts and arborists to develop a comprehensive tree planting plan suitable for our park's unique characteristics.

Tree Selection and Planting:

Choose native tree species that are well-suited to our climate, soil conditions, and park ecosystem.

Prioritize a mix of shade trees and ornamental trees to ensure both functional and aesthetic benefits.

Engage community volunteers and organize tree planting events to foster a sense of ownership and pride among residents.

Maintenance and Care:

Develop a long-term maintenance plan to ensure the survival and growth of newly planted trees.

Regularly monitor the health of trees, provide necessary care, and address any issues promptly.

Educate the community about the importance of tree stewardship and encourage their involvement in tree care activities.

I strongly believe that by prioritizing tree planting in our park, we will create a healthier, more vibrant, and sustainable environment for our community. I kindly request your support and resources in making this vision a reality.

Thank you for considering this matter. I would be more than willing to discuss this further and provide any additional information or assistance needed. I hope together, we can work towards a greener future for our park and our community.

BROUGHTON AND BRETTON Community Council
Accounts for Payment
Jun-23

Ref:	Voucher No:	Payee:	Amount
6335(FG)	BB/23/01	Ewloe PO - Agendas May	£ 22.50
BACS	BB/23/02	Insignia - Coronation coins - 650	£ 1,060.80
BACS	BB/23/03	BHIB - annual insurance	£ 1,427.91
BACS	BB/23/04	Artavt (HCC) - strobe light AP van	£ 74.99
BACS	BB/23/05	HCC - Joint Maintenance June	£ 5,184.08
BACS	BB/23/06	JDH Busines Serv-internal audit 2022/23	£ 393.00
BACS	BB/23/07	Litter Collector - salaries June	£ 1,303.08
BACS	BB/23/08	Clwyd Pension Fund - salaries June	£ 452.04
DD	BB/23/09	SSE - unmetered supplies - May	£ 968.65
BACS	BB/23/10	HMRC - salaries June	£ 724.92
BACS	BB/23/11	H W Oultram - fuel May	£ 76.34
6335(FG)	BB/23/12	Amazon - projector screen, Council Chamber	£ 46.20
		TOTAL	£ 11,734.51

Chairman:

Chair of Finance:

170m 23

Broughton & Bretton Community Council

Bank - Cash and Investment Reconciliation as at 6 June 2023

Confirmed Bank & Investment Balances

Bank Statement Balances

02/06/2023	Lloyds Current A/C	18,837.08
31/05/2023	Lloyds 30 Day a/c	42,020.31

60,857.39

Unpresented Payments

1,786.14

59,071.25

Receipts not on Bank Statement

0.00

Closing Balance

59,071.25

All Cash & Bank Accounts

1	Lloyds Current a/c	17,050.94
2	Lloyds 30 Day a/c	42,020.31
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	59,071.25



BROUGHTON AND BRETTON COMMUNITY COUNCIL

2023-24

POLICY FOR DEALING WITH INCOME

- Invoices should be raised by Administrative Staff.
- Cash received must be receipted using Council's official receipt book.
(Cheques received need not be receipted)
- Cash and Cheques should be paid into Bank Premier Interest Account on day received, or as soon as is practicable.
- Bank paying-in book should record receipt No., in case of cash, name of person/organisation from which received, reason for payment and amount.
- Receipt of payment should be recorded by Clerk & Financial Officer.
- BACS payments should be reconciled with RBS financial accounting system and bank reconciliations.



BROUGHTON AND BRETTON COMMUNITY COUNCIL **ANNUAL INVESTMENT STRATEGY 2023-24**

- This Annual Investment Strategy is prepared in accordance with the statutory guidance on Local Government Investments issued by the The Senedd.
- All cash, bank balances, financial assets, borrowings and credit arrangements (if any) are defined as part of the Council's treasury management activities.
- This Annual Investment Strategy concentrates on the Council's temporarily surplus resources and the investment it undertakes of these resources.
- The Council undertakes to ensure that for all its investments, priority will be given to security and liquidity rather than yield. In drafting this Annual Investment Strategy, the Council has made appropriate arrangements for:-
 - (i) identification, management and control of risks in the investments/treasury management activities it undertakes (see Financial Risk Management Policy);
 - (ii) budgeting, accounting and auditing arrangements;
 - (iii) its cash and cash flow management requirements (see cash flow);
 - (iv) segregation of responsibilities, organisational arrangements, adequate documentation and the identification of a responsible Officer for investment/treasury management activities.

The Council will undertake the following categories of investment for the financial year 2023-24:-

- Deposits in interest earning bank accounts at 30-days notice.

- Deposits in Fixed Rate Interest bank accounts with a maturity of no more than one year

If any new investment instruments are proposed during the financial year 2023/24 it will first need to be approved by the Council.



BROUGHTON AND BRETTON COMMUNITY COUNCIL

FINANCIAL RISK ASSESSMENT 2023-24

RISK	POSSIBLE CONSEQUENCE	Potential Impact H/M/L	Likelihood of Occurrence H/M/L	CONTROLS
Loss or damage to physical assets (excluding footway lighting columns and play equipment)	Unable to use assets. Expense of replacing assets	H	M	Adequate Insurance Cover Up to date Asset Register Council Office and Depot are fitted with Alarm System Regular Maintenance Arrangements
Damage to third party property or individuals	Risk of legal action arising from injury or damage to third party property	H	M	Public Liability Insurance Regular maintenance of Physical assets Adherence to safe working practices
Loss of cash through theft or dishonesty	Council unable to provide services and meet its expenses Damage to reputation of Council	H	L	Fidelity Guarantee Insurance Internal controls to prevent and detect fraud Budgetary controls Regular reconciliation of bank statements to financial records

Ham 24(11)

RISK	POSSIBLE CONSEQUENCE	Potential Impact H/M/L	Likelihood of Occurrence H/M/L	CONTROLS
Provision of services through a partnership agreement	Works not being carried out in accordance with agreement	L	L	Bi-annual review meetings Monthly re-charge invoices would highlight any spend irregularities
Ad hoc provision of facilities/amenities for Events	Litigation by third party	H	M	Organisers of Car Boot Sales are required to provide proof of insurance cover Funfair Organiser is required to provide proof of Insurance Cover and valid Safety Certificates for each ride
Complaint that Contract is not fairly awarded	Investigation by External Auditor leading to increased fees, public interest report	H	L	Standing Orders and financial regulations in place dealing with awarding of contracts
Incurring 'ultra vires' expenditure	Local elector challenge, District Audit investigation/Public Interest Report	H	L	Recording in the Minutes the powers under which non-routine and Section 137 expenditure is approved

RISK	POSSIBLE CONSEQUENCE	Potential Impact H/M/L	Likelihood of Occurrence H/M/L	CONTROLS
Inadequate precept	Council unable to provide all its intended services and programmes. Council run out of funds	H	L	Establish budget and monitor throughout year
Poor management of funds	Bank charges Loss of Interest	L	L	Budgetary control Regular bank reconciliation
Requirements for vat not being met	Entitlement to reclaim vat for a period being lost	L	L	Regular quarterly returns being submitted
Requirements under employment law and Inland Revenue regulations not being met	Liability for unpaid tax Inland Revenue fines Legal action by an employee	H	L	Regular returns to Inland Revenue on monthly and annual basis Staff contracts in place

RISK	POSSIBLE CONSEQUENCE	Potential Impact H/M/L	Likelihood of Occurrence H/M/L	CONTROLS
Keeping proper financial records	Council runs out of money Dishonesty by staff	H	L	Regular updating of receipts and payment ledger Regular bank reconciliation Sound Expenditure and Income policies in place Appointment of Internal Auditor
Proper, timely and accurate reporting of Council business in the Minutes	Unrecorded authorisation of action/expenditure. Challenge by local elector. Investigation by external Auditor. Public Interest report	H	L	Prompt and accurate recording of the Minutes. Minutes submitted to next Meeting for receipt and approval
Damage to footway lighting columns	Cost of replacement of column Lack of service to public	M	L	Most damage is caused by third party vehicles from whom reimbursement is claimed
Damage to Play Equipment	Replacement cost of equipment Reduced range of equipment for users	M	L	Most damage is low-level vandalism, which would fall below an excess figure
Supplier Fraud (procurement) including the adequacy of supplier onboarding controls.	Evidence of risk has increased Could potential pay a fraudulent supplier	H	M	Robust policies and procedures need to be in place including: <ul style="list-style-type: none"> • Staff training • Rigorous change of

<p><i>Internal Audit recommendation (May 2021)</i></p>				<p>supplier details</p> <ul style="list-style-type: none"> • Period review of supplier accounts • Checking address and financial health details with Companies House (particularly new suppliers) • Sample checks of online payments • Adequacy of insurance cover
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Broughton and Bretton Community Council Internal Financial Controls 2023-24

General

1. This policy should be read in conjunction with the Council's Financial Regulations and Standing Orders.
2. A scheme for the delegation of powers to the Clerk and Financial Officer to authorise expenditure and make payments is set out below.

Budgetary and Legal Powers for Expenditure

3. Expenditure should only be incurred if there are the necessary powers to undertake the work and there is appropriate and adequate provision within the approved budget. *[subject to Financial Regulation no. 4.1]*
4. Prior to the payment of any invoice / account, the Clerk will ensure that there is appropriate documentation to justify the payment by way of Council authorisation or an approved invoice.
5. At each of its normal meetings, the Council is asked to approve a List of Payments, some of which might already have been processed for payment since the previous meeting.

Process for Payments

6. The Council currently has three Councillors as authorised signatories for cheque payments; cheque stubs also require initialling. The Council authorises the Chair of the Council and the Chair of the Finance Committee (which will change on an annual basis) together with the Clerk and Financial Officer to approve on-line payments and purchases. A list of Authorised Payees will be drawn up as more accounts are settled on-line; a separate pro forma has been designed (copy attached) which will require signature upon the addition of any new payees).
7. Salary payments to staff are made by way of bank transfer payment arranged by the Clerk and Financial Officer and subsequently approved by two members (authorised signatories, or the Chair of the Council and the Chair of the Finance Committee).

8. Direct debit payments for services provided to the Council are authorised / arranged by the Clerk and Financial Officer subject to there being appropriate and adequate provision within the approved budget.
9. Details of direct debit payments made are reported to the Council on a monthly basis and shown in the List of Payments. A Council resolution will be sought for any new Direct Debits to be set up.
10. Business Debit Cards have been issued to the Clerk and Financial Officer, Senior Maintenance Officer and the Administrative Assistant; in the case of the latter two the debit cards are for use in the absence of, or on behalf of, the Clerk and Financial Officer and all payments will be authorised by the Clerk and Financial Officer prior to use. All Debit Card payments are subject to a maximum transaction value of £1,500. *[subject to Financial Regulation no. 4.1]*

Records of Income and Expenditure

11. Invoices are filed in transaction number order.
12. Expenditure is recorded via the monthly List of Payments and within the accounts RBS software system. All expenditure is recorded within the appropriate expenditure headings and a monthly bank reconciliation is prepared and presented to Members.
13. VAT is recorded separately within the accounts RBS software and reclaimed on a quarterly basis.
14. Income (cash or cheques) received by the Council is recorded on the accounts RBS software and within the appropriate income heading; receipts are provided for all cash income receipts.
15. Income payments made directly into the Council's bank by way of BACS or bank transfer are entered onto the accounts RBS software, within the appropriate income heading and reconciled against the monthly bank statements.
16. The Clerk and Financial Officer and the Administrative Assistant can receive income, issue receipts and present to the bank (in accordance with the Council's Income Policy).

Petty Cash

17. Petty cash is drawn from the Council's bank account to cover miscellaneous and smaller amounts of expenditure for which receipts are obtained. This is drawn usually in amounts of £150 and is recorded within the RBS software accounts. There is also a separate excel spreadsheet recording petty cash transactions. (Due to online payments, petty cash is less utilised).

Security

18. A number of passwords are required to access internet banking. The Clerk and Financial Officer is the only officer authorised to have access to this information with any paper copies of authorisation to be destroyed. The Senior Maintenance Officer and Administrative Assistant have their own pin numbers for the Debit Cards. Pin numbers are not to be shared.

Reporting to Council

19. Regular reports will be made to the Council detailing the progress of income and expenditure against the budget and projections, including monthly bank / cash reconciliations against the bank statements.

Scheme of Delegation

20. Authority is given to the Clerk and Financial Officer to authorise works for any of the services of the Community council, subject to there being the appropriate budgetary provision, and to make the appropriate payment in accordance with these internal financial controls.
21. Any expenditure that is required which results in the approved budget being exceeded should only be authorised with the express approval of the Council or in the event of urgency with the approval of the Chair of the Council and the Chair of the Finance Committee and in accordance with Financial Regulation No 4.1.