

To: All Members of Llanrhidian Higher Community Council Finance Committee

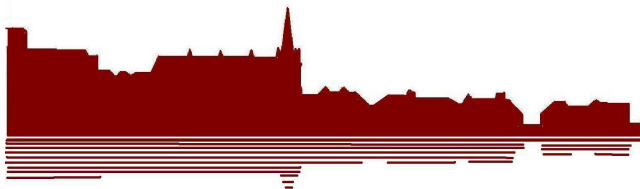
Dear Councillor,

You are hereby summoned to attend the MEETING of LLANRHIDIAN HIGHER COMMUNITY COUNCIL FINANCE COMMITTEE to be held at 7.30 p.m. on Tuesday, 3rd June 2025 at Penclawdd Community Centre, Penclawdd, Swansea.

Public questions are included at Item No.6 and must relate to items listed on the agenda. To access the meeting via the telephone, please contact clerk@llanrhidianhighercommunitycouncil.co.uk no later than 2 days before the start of the meeting to receive an invitation.

AGENDA

		Page No.
1.	To Elect the Chair of the Finance Committee for the 2025-26 Municipal Year.	
2.	To Elect the Vice-Chair of the Finance Committee for the 2025-26 Municipal Year.	
3.	Apologies for Absence.	
4.	Disclosures of Personal and Prejudicial Interests.	3-4
5.	To Approve and Sign as a Correct Record the Minutes of the Finance Committee Meeting held on 18th February 2025.	5-9
6.	Public Question Time (Must be related to items listed on the agenda – 10 Minutes). (Verbal)	
7.	Quarterly Discussion with the Grounds Maintenance Contractor – Quarter 4 2024-25 & Quarter 1 2025-26. (Verbal)	
8.	To Monitor the Biodiversity and Environment Development Action Plan.	10-14



9.	Items Referred to the Finance Committee by Council.	15
	a) To Agree the Model Financial Procedure Rules.	16-34
10.	Council Budget.	35-38
	a) To Monitor the Council Budget 2025-2026.	
	b) To Consider any quotations received.	
11.	Property Maintenance Schedule, Capital Works Programme and Health & Safety Action Plan.	39-46
12.	To Monitor the Risk Management Schedule.	47-54
13.	Finance Committee Work Plan. (For Information)	55-57
	Next Meeting: - September 2025	
	<i>Jeremy Parkhouse</i>	

Jeremy Parkhouse PSLCC
Clerk to the Community Council
25th May 2025

Finance Committee

Councillor Russell Garrington	Councillor Paul Tucker
Councillor Sarah Hughes	Councillor Adam Woolliscroft
Councillor Melissa Roberts	

Quorum – 3

Item No. 4
Disclosures of Interest

To receive Disclosures of Interest from Councillors and Officers

Councillors

Councillors Interests are made in accordance with the provisions of the Code of Conduct adopted by the Llanrhidian Higher Community Council. You must disclose orally to the meeting the existence and nature of that interest.

NOTE: You are requested to identify the Agenda Item / Minute No. / Planning Application No. and Subject Matter to which that interest relates and to enter all declared interests on the sheet provided for that purpose at the meeting.

1. If you have a **Personal Interest** as set out in **Paragraph 10** of the Code, you **MAY STAY, SPEAK AND VOTE** unless it is also a Prejudicial Interest.
2. If you have a Personal Interest which is also a **Prejudicial Interest** as set out in **Paragraph 12** of the Code, then subject to point 3 below, you **MUST WITHDRAW** from the meeting (unless you have obtained a dispensation from the City and County of Swansea's Standards Committee)
3. Where you have a Prejudicial Interest you may attend the meeting but only for the purpose of making representations, answering questions or giving evidence relating to the business, **provided** that the public are also allowed to attend the meeting for the same purpose, whether under a statutory right or otherwise. In such a case, you **must withdraw from the meeting immediately after the period for making representations, answering questions, or giving evidence relating to the business has ended**, and in any event before further consideration of the business begins, whether or not the public are allowed to remain in attendance for such consideration (**Paragraph 14** of the Code).
4. Where you have agreement from the Monitoring Officer that the information relating to your Personal Interest is **sensitive information**, as set out in **Paragraph 16** of the Code of Conduct, your obligation to disclose such information is replaced with an obligation to disclose the existence of a personal interest and to confirm that the Monitoring Officer has agreed that the nature of such personal interest is sensitive information.
5. If you are relying on a **grant of a dispensation** by the Standards Committee, you must, before the matter is under consideration:
 - i) Disclose orally both the interest concerned and the existence of the dispensation; and
 - ii) Before or immediately after the close of the meeting give written notification to the Authority containing:

- a) Details of the prejudicial interest;
- b) Details of the business to which the prejudicial interest relates;
- c) Details of, and the date on which, the dispensation was granted; and
- d) Your signature

Officers

Financial Interests

1. If an Officer has a financial interest in any matter which arises for decision at any meeting to which the Officer is reporting or at which the Officer is in attendance involving any member of the Council and /or any third party the Officer shall declare an interest in that matter and take no part in the consideration or determination of the matter and shall withdraw from the meeting while that matter is considered. Any such declaration made in a meeting of a constitutional body shall be recorded in the minutes of that meeting. No Officer shall make a report to a meeting for a decision to be made on any matter in which s/he has a financial interest.
2. A "financial interest" is defined as any interest affecting the financial position of the Officer, either to his/her benefit or to his/her detriment. It also includes an interest on the same basis for any member of the Officers family or a close friend and any company firm or business from which an Officer or a member of his/her family receives any remuneration.



Llanrhidian Higher Community Council

Minutes of the Finance Committee Meeting

Held at Penclawdd Community Centre

on Tuesday, 18th February 2025 at 7.15 p.m.

Present: Councillor Paul Tucker (Chair) presided

Councillors: Russell Garrington, Sarah Hughes, Melissa Roberts and Adam Woolliscroft.

Officers: Jeremy Parkhouse – Clerk to the Community Council

Also Present: Jonathan Davis – Ground Maintenance Contractor

27. Apology for Absence

None.

28. Disclosures of Personal and Prejudicial Interests

In accordance with the Code of Conduct adopted by Llanrhidian Higher Community Council, the following interests were declared: -

Councillor Paul Tucker declared a personal interest in Minute No.35 – Grants and Donations.

29. Minutes

Resolved that the Minutes of the Finance Committee meetings held on 12th November 2024 be signed and approved as a correct record.

30. Public Question Time

None.

31. Quarterly Discussion with the Grounds Maintenance Contractor.

Jonathan Davis (JD), Ground Maintenance Contractor attended the meeting to discuss the Ground Maintenance Contract (GMC) 2024-2027 and any ground maintenance issues. He updated the meeting on the work completed under the terms of the GMC.

The Chair and Committee thanked JD for his ongoing work on the current Community Council projects. The meeting discussed the following: -



- Drainage work / clearing of drainage pipes at Graig Y Coed – The work completed had paid dividends because the football pitch was dryer than it had been for a long time. The drains were also flowing well, which meant that the source of the water contained a large amount of water. Both pitches had also been verti-drained. The issue with the railings dropping at the Crofty end of the pitch was discussed. It was recognised that there is a mine shaft running directly underneath.

Action(s): 1) JD to quote for work to repair the ground underneath the dropped fence posts.

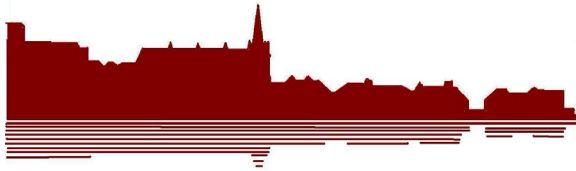
- Mount Hermon Cemetery – A tree limb which came down in the recent storms required removal.
- Memorial Gardens – The area for the rose bed would be sprayed prior to the roses being planted. A new Christmas tree had also been planted.
- Foreshore Car Park – The boulder blocking access to the rear of Glanmor Terrace had been moved a few times. JD had moved it back into place and would closely observe what happens in the next few weeks.
- Penclawdd Recreation Ground – There was some confusion surrounding the query regarding the disabled access from the car park next to the Bowls Pavilion. Eric Davies had also completed an excellent job on the green surrounds. The fencing to be replaced at the Greenacres entrance was discussed. It was noted that the previous quotation from JD had been approved and commented that stock fencing with a hedgerow behind was the preferred option.

Action(s): 1) Clarification be sought to find out the exact disabled access issue being raised. 2) JD check the details of the original quotation for the fencing.

- Electrical Inspections – Were currently being undertaken.
- Foreshore Car Park – Seawall – The different options were discussed.

Action(s): 1) JD to quote for part removal of the soil, lining the full length, covering with cockle shells and spraying herbicide when required.

- Llanmorlais Roundabout – A Christmas tree had been planted and would be sufficient for future years.
- Graig Y Coed Woodland Project – JD would be meeting with Brian Rees to site new benches within the woodland area.
- Graig Y Coed – 4 trees had been damaged / died on the banks facing the main road and required removal.
- Graig Y Coed Community Shed Project – The project was progressing well and would hopefully be in place by the end of March 2025.
- Layby Opposite Graig Y Coed and shrub stretch adjacent to the main road – The option to house a skateboard park at the site was highlighted. It was also proposed that the Woodland Project volunteers be asked to cut back the shrubbery following nesting season.



Resolved that the discussions be noted and the actions be added to the Community Council Tracker Report.

32. To Monitor the Biodiversity and Environment Development Action Plan.

The Clerk reported 'for information' the updated Biodiversity and Environment Development Action Plan. It was agreed that the Gower plants be removed from the plan.

Action(s): The Clerk is to remove the Gower Plants from the Plan.

33. Items Referred to the Finance Committee by Council.

The items reported were: -

- One Voice Wales – Reinforced Autoclaved Aerated Concrete (RAAC) – Active HSE be requested for additional advice, particularly on Llanmorlais Changing Rooms.
- Wales Air Ambulance – Request for funding – The item be considered under the Grants & Donations item.

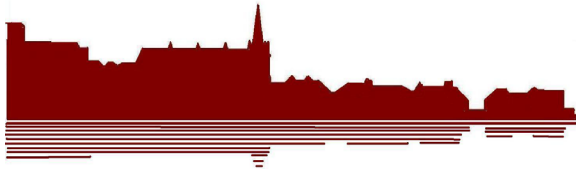
Resolved that the above actions be approved.

34. Grants & Donations.

A new Grants & Donations Policy was presented for approval. The Committee were also requested to consider grants and donations 2024/25.

Resolved that: -

- 1) The Grants & Donations Policy be agreed and forwarded to Council for approval.
- 2) The following be agreed for 2024/25 and forwarded to Council for approval: -
 - Penclawdd Brass Band - £1,000 (For building / instrument maintenance)
 - Llanmorlais Hall - £750 (To install / maintain WIFI)
 - Penclawdd Community Centre - £750 (To install / maintain WIFI)
 - North Gower Food Bank - £300
 - 7th Cwm Newydd (Penclawdd) Scouts - £500 (For building maintenance)
 - Wales Air Ambulance - £200
 - Community Fun Day - £200
 - Total - £3.700.**



35. To Monitor the Council Budget 2024-2025 and to Note the Budget 2025-2026.

The Clerk presented the up-to-date budget spend for 2024-25 and the agreed budget for 2025-26. The Committee noted the current year deficit which was mainly due to the grant funding payment in respect of Penclawdd Playground being paid during the previous financial year and the project costs being paid in the current financial year. The current level of reserves was also noted.

The Clerk also presented for consideration the CCTV quotations referred for approval by Council at the meeting held on 13th February 2025. Three quotations were presented and discussed in detail. The Committee were not informed of the company names prior to decision and awarded the contract to quotation no.3.

The Clerk also reported that following discussions at the Council meeting last week, he had purchased a new laptop, repair cover and a storage device for a cost of £838.49 (including VAT).

Resolved that: -

- 1) The contents of the report be noted.
- 2) The Budget for 2025-26 be noted.
- 3) The level of reserves be noted.
- 4) Quotation 3, provided by PES Fire & Security Systems Ltd, be awarded the contract to install CCTV at Graig Y Coed Pavilion.
- 5) The new laptop and additional associated products purchased be approved and the item be added to the Community Council list of assets.
- 6) The old laptop of the Clerk be removed from the list of Community Council assets.

36. The Council's Property Maintenance Schedule.

The Clerk presented the updated Council property maintenance schedule and 5-year capital works programme 'for information'. The following were discussed: -

- Llanmorlais Skateboard Hub – Resurfacing / new template be added to the 5-year Capital Programme.
- New laptop for the Clerk – item to be deleted.
- The costs of roll-up ramps be investigated – the Community Shed volunteers be requested to consider this as a potential future project.
- Graig Y Coed Football Pitch - Repair the ground underneath the dropped fence posts.

The Clerk was requested to follow-up on the actions listed / update the 5-Year Capital Works Programme.



37. Emergency Plan.

The Clerk presented the Emergency Plan for discussion and approval. He added that the Plan had been approved by Active HSE, the Community Council's health and safety contractor.

Resolved that the Emergency Plan be agreed and forwarded to Council for approval.

38. Finance Committee Work Plan.

The Finance Committee Work Plan was presented 'for information'.

The meeting ended at 9.00 p.m.

Chair



Item No. 8

Finance Committee – 3rd June 2025

Biodiversity and Environment Development Action Plan

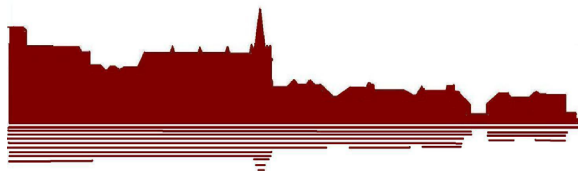
The Environment (Wales) Act 2016 (Part 1) Section 6 Biodiversity and Resilience of Ecosystems Duty which requires that:

‘A public authority must seek to maintain and enhance biodiversity in the exercise of functions in relation to Wales, and in so doing promote the resilience of ecosystems, so far as consistent with the proper exercise of those functions’

1. In complying with the Section 6 Biodiversity Duty, the Council was required to prepare and submit to Welsh Government by the end of 2019 (and then every three years after this date) a report (Section 6 monitoring Report) outlining what it has done to comply with the Biodiversity Duty.
2. The report was Llanrhidian Higher Community Council’s first Section 6 Biodiversity Duty monitoring Report to Welsh Government. It provided an overview of the key Biodiversity Duty actions and initiatives that the Council had undertaken showing how this work had contributed to the six objectives of the Nature Recovery Action Plan for Wales which are:
 - Objective 1: Engage and support participation and understanding to embed biodiversity throughout decision making at all levels.
 - Objective 2: Safeguard species and habitats of principal importance and improve their management.
 - Objective 3: Increase the resilience of our natural environment by restoring degraded habitats and habitat creation.
 - Objective 4: Tackle key pressures on species and habitats.
 - Objective 5: Improve our evidence, understanding and monitoring.
 - Objective 6: Put in place a framework of governance and support for delivery.
3. The updated Community Council Action Plan is attached at Appendix A. Outstanding actions for discussion are highlighted in bold. The Committee are requested to review the Plan.

Recommendation

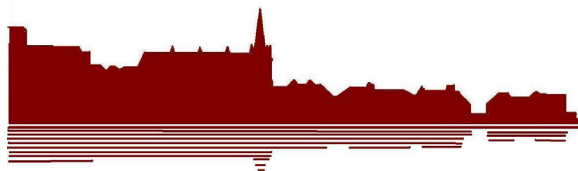
It is recommended that the updated Biodiversity and Environment Development Action Plan be approved.



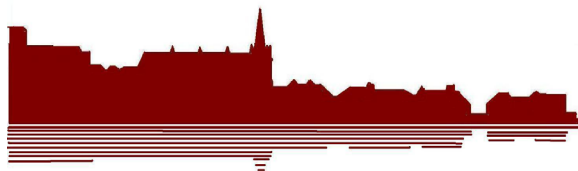
Appendix A

Biodiversity and Environment Development Action Plan

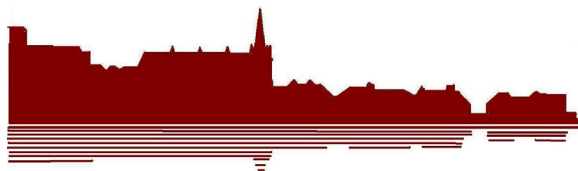
Parc Hendy Cemetery	Create Natural Habitat with the arisings instead of chippings when trees are felled / trimmed.	Undertaken by Ground Maintenance Contractor
	Grass cutting – grass is left to decompose following cutting.	Undertaken by Ground Maintenance Contractor
	Removal of weeds, planting of hedgerow and wildflowers to the right of entrance / bordering neighbouring property.	Undertaken by Ground Maintenance Contractor
	Seeding of wildflowers adjacent to the bottom entrance to the Cemetery.	Seeding completed by Ground Maintenance Contractor
Mount Hermon Cemetery	Use of hedges for pollinators. Consider adopting environmentally friendly burial options.	Undertaken by Ground Maintenance Contractor
	Create Natural Habitat with the arisings instead of chippings when trees are felled / trimmed.	Undertaken by Ground Maintenance Contractor
	Grass cutting – grass is left to decompose following cutting.	Undertaken by Ground Maintenance Contractor
	Lower area is left uncut at the bottom of the cemetery to assist owls to hunt.	Undertaken by Ground Maintenance Contractor
Recreation Ground, Penclawdd	Use of wooded area behind Rugby Pavilion for pollinators.	Monitored by Ground Maintenance Contractor



	<p>Create Natural Habitat with the arisings instead of chippings when trees are felled / trimmed.</p> <p>Grass cutting – grass is left to decompose following cutting.</p> <p>Wildflowers planted in area behind Bowls Pavilion / Tennis Courts for pollinators.</p> <p>Leave areas containing wild orchids uncut and look to advertise them.</p>	<p>Undertaken by Ground Maintenance Contractor</p> <p>Undertaken by Ground Maintenance Contractor</p> <p>Undertaken by Ground Maintenance Contractor</p> <p>To be undertaken by the Ground Maintenance Contractor</p>
Foreshore Car Park	Grass cutting – grass is left to decompose following cutting.	Undertaken by Ground Maintenance Contractor
Memorial Gardens	<p>Use of flower beds for pollinators.</p> <p>Create Natural Habitat with the arisings instead of chippings when trees are felled / trimmed.</p> <p>Grass cutting – grass is left to decompose following cutting.</p>	<p>Undertaken by Ground Maintenance Contractor</p> <p>Undertaken by Ground Maintenance Contractor</p> <p>Undertaken by Ground Maintenance Contractor</p>
Graig Y Coed Playing Fields	<p>Grass cutting – grass is left to decompose following cutting.</p> <p>Create Natural Habitat with the arisings instead of chippings when trees are felled / trimmed.</p>	<p>Undertaken by Ground Maintenance Contractor</p> <p>Undertaken by Ground Maintenance Contractor</p>
Graig Y Coed Woodland Project	Footpaths have been re-opened and volunteers have been trained prior to working at the site. The Council needs to plan planting trees and pollinators.	Work completed and training provided by Ground Maintenance Contractor.

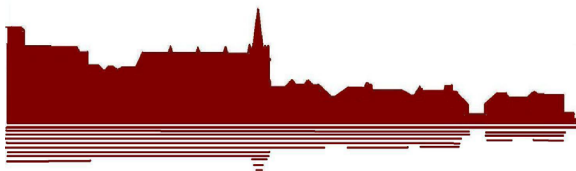


	<p>Create Natural Habitat with the arisings instead of chippings when trees are felled / trimmed.</p> <p>Wood piles to be created to encourage beetles etc.</p>	<p>Undertaken by Ground Maintenance Contractor</p> <p>Undertaken by Ground Maintenance Contractor</p>
Crofty Playground	<p>Grass cutting – grass is left to decompose following cutting.</p>	<p>Undertaken by Ground Maintenance Contractor</p>
Recreation Ground, Llanmorlais	<p>Use of area running adjacent to Trem Y Mor for pollinators.</p> <p>Grass cutting – grass is left to decompose following cutting.</p> <p>Create Natural Habitat with the arisings instead of chippings when trees are felled / trimmed.</p> <p>Wood piles to be created to encourage beetles etc.</p>	<p>Undertaken by Ground Maintenance Contractor</p> <p>Undertaken by Ground Maintenance Contractor</p> <p>Undertaken by Ground Maintenance Contractor</p> <p>Undertaken by Ground Maintenance Contractor</p>
Parc Dan Y Graig	<p>Grass cutting – grass is left to decompose following cutting of non-playing areas</p> <p>Leave areas containing wild orchids on bank adjacent to roadside, uncut and look to advertise them. Installation of hedgehog house</p> <p>Installation of bat houses</p> <p>Installation of bird houses</p>	<p>Undertaken by Ground Maintenance Contractor</p> <p>Undertaken by Ground Maintenance Contractor</p> <p>Completed by Councillor Adam Woolliscroft</p> <p>Completed by Councillor Adam Woolliscroft</p>



Llanrhidian Higher Community Council
Cyngor Cymuned Llanrhidian Uchaf

	<p>Installation of fruit trees</p> <p>Grass cutting of pitch areas is collected following cutting, stored near the far perimeter fence and are used as fertilizer.</p>	<p>Installed by Ground Maintenance Contractor</p> <p>Undertaken by Ground Maintenance Contractor</p>
Roundabout at Llanmorlais	Grass cutting – grass is left to decompose following cutting.	Undertaken by Ground Maintenance Contractor



Item No. 9

Report of the Clerk

Finance Committee – 3rd June 2025

Items Referred to the Finance Committee by Council

Purpose: This report details the items referred to the Finance Committee by the Council.

Report Author: Jeremy Parkhouse

For Discussion

1. Introduction

1.1 During the course of Council meetings, various actions are referred to the Finance Committee for more detailed discussions / are items that are included in the Finance Committee terms of reference.

1.2 A list of the items referred is listed in the table below: -

	Item Referred	Date of Council Meeting	Proposal
1.	Model Financial Procedures Rules	15 th May 2025	To consider the new procedure rules

Recommendation: -

The Finance Committee is requested to consider the Model Financial Procedure Rules (attached at Appendix A) and agree a version to be forwarded to Council for approval.

Jeremy Parkhouse
Clerk to Llanrhidian Higher Community Council
23rd May 2025

Appendix A



MODEL FINANCIAL REGULATIONS FOR COMMUNITY AND TOWN COUNCILS IN WALES

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in April 2024 for the purpose of One Voice Wales. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
 - a) In 1.5 – is the Clerk the RFO?
 - b) In section 4, does the council have committees and how many years are forecast?
 - c) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
 - d) In 5.9, are online prices acceptable evidence?
 - e) In 5.13, 5.15 and 5.17, does the council have committees?
 - f) In 5.16, will a councillor ever be instructed to place an order?
 - g) In 5.20, is there a minimum level for official orders?

- h) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
 - i) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
 - j) Section 10 gives two alternatives, with or without petty cash.
 - k) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
 - l) 13.7 and 13.8 are removable if they don't apply to the council.
 - m) Much of Section 16 can be deleted if not applicable.
 - n) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
- a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
 - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
- a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years or not at all.
 - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
 - c) In 5.9, at what level can smaller purchases be made without competition?
 - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
 - e) In 5.18, how much can the clerk commit to spending in an emergency?
 - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
 - g) In Section 9, what are the limits for card payments?
 - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?

- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying “update table” appears at the top of the list.
- 10) Once this model has been tailored to fit the council’s needs, the resulting Financial Regulations (with the insertion of the council’s name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council’s website.

Llanrhidian Higher Community Council Financial Regulations

Contents

1. General.....	5
2. Risk management and internal control.....	6
3. Accounts and audit.....	7
4. Budget and precept.....	8
5. Procurement.....	9
6. Banking and payments	11
7. Electronic payments	12
8. Cheque payments	14
9. Payment cards	14
10. Petty Cash	14
11. Payment of salaries and allowances	155
12. Loans and investments.....	15
13. Income.....	16
14. Payments under contracts for building or other construction works.....	16
15. Stores and equipment.....	177
16. Assets, properties and estates	17
17. Insurance	17
18. [Charities].....	18
19. Suspension and revision of Financial Regulations.....	18
Appendix 1 - Tender process	19

These Financial Regulations were adopted by the council at its meeting held on [enter date].

1. General

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

- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors.**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £5,000 [**£5,000**].

2. Risk management and internal control

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk shall prepare, for approval by the Finance Committee, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6. At least [once in each quarter], and at each financial year end, a member other than the Chair {or a cheque signatory} shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council or {Finance Committee}.

2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall

put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
 - **day-to-day entries of all sums of money received and expended by the council (documented in the cash book) and the matters to which they relate;**
 - **a record of the assets and liabilities of the council.**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by the council or a committee of the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
 - is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
 - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - has no involvement in the management or control of the council.

3.9. Internal auditor may not under any circumstances:

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

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

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

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

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its budget requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by [the finance committee and council] at least annually in [October and November] for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the [Chair of the Council or relevant committee]. {The Clerk will inform committees of any salary implications before they consider their draft budgets.}

4.3. No later than [November] each year, the RFO shall prepare a draft budget with detailed estimates of all [receipts and payments/income and expenditure] for the following financial year {along with a forecast for the following [three financial years]}, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. {Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.}

4.5. In appropriate cases, each committee (if any) shall review its draft budget and submit any proposed amendments to the council {finance committee} not later than the end of [October] each year.

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

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The **Procurement Act 2023 and the Procurement (Wales) Regulations 2024** or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed [£60,000] including VAT, the Clerk shall {seek formal tenders from at least [three] suppliers agreed by [the council]} OR {advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation}. Tenders shall be invited in accordance with Appendix 1.

- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the publication of invitations and notices about the award of contracts.**
- 5.8. For contracts greater than [£5,000] excluding VAT the Clerk [or RFO] shall seek at least [3] fixed-price quotes.
- 5.9. Where the value is between [£2,000] and [£5,000] excluding VAT, the Clerk [or RFO] shall try to obtain 3 estimates {which might include evidence of online prices, or recent prices from regular suppliers.}
- 5.10. For smaller purchases, [the clerk] shall seek to achieve value for money.
- 5.11. **Contracts must not be split to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council {or relevant committee}. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- [the Clerk], under delegated authority, for any items below [£1,000] excluding VAT.
 - the Clerk, in consultation with two from the Chair of the Council, Vice Chair of the Council {or Chair of the appropriate finance, personnel, events & project committees}, for any items below [£2,000] excluding VAT.
 - {a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under [£5,000] excluding VAT}
 - {in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.}
 - the council for all items over [£5,000];

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

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

- 5.16. No individual member, or informal group of members may issue an official order {unless instructed to do so in advance by a resolution of the council} or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council {or a duly delegated committee acting within its Terms of Reference} except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to [£5,000] excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to [the council] as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless [the council] is satisfied that the necessary funds are available and that where a loan is required, Welsh Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services {above [£2000] excluding VAT} unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by [the Clerk].

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the clerk and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with [Lloyds bank]. The arrangements shall be reviewed [annually] for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by [the Clerk]. {Where the certification of invoices is done as a batch, this shall include a statement by the Clerk that all invoices listed have been 'examined, verified and certified' by the Clerk}.

- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by [online banking/cheque], in accordance with a resolution of the council {or duly delegated committee}{or a delegated decision by an officer}, unless [the council] resolves to use a different payment method.
- 6.6. {For each financial year [the Clerk] may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council {or a duly delegated committee} may authorise in advance for the year}.
- 6.7. {A copy of this schedule of regular payments shall be signed by [two members] on each and every occasion when payment is made - to reduce the risk of duplicate payments.}
- 6.8. {A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee} for information only.
- 6.9. The Clerk and RFO shall have delegated authority to authorise payments {only} in the following circumstances:
- i. {any payments of up to [£2,000] excluding VAT, within an agreed budget}.
 - ii. payments of up to [£5,000] excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 {or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of [the council], where the [Clerk and RFO] certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council {or finance committee}.
 - iv. Fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].
- 6.10. The Clerk shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council {or finance committee}. The council {or committee} shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, [the Clerk] shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify [10] councillors who will be authorised to approve transactions on

those accounts and a minimum of two people will be involved in any online approval process. {The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.}

- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent [by email] to [two] authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator [an authorised signatory] shall set up any payments due before the return of the Service Administrator.
- 7.6. Two [councillors who are] authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online {and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes}.
- 7.8. A full list of all payments made in a month shall be provided to the next [council] meeting {and appended to the minutes}.
- 7.9. With the approval of [the council] in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are [signed/approved online] by [two authorised members]. The approval of the use of each variable direct debit shall be reviewed by [the council] at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of [the council] provided that each payment is approved online by [two authorised bank signatories], evidence is retained and any payments are reported to [the council] at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed {or approved online} by [two members], evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by [the council] at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by [two of] the Clerk and [a member]. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every [two years].

7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.14. Remembered password facilities {other than secure password stores requiring separate identity verification} should not be used on any computer used for council banking.

8. Cheque payments

8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by [two members].

8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

8.4. {Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council {or committee} meeting}. Any signatures obtained away from council meetings shall be reported to the council {or Finance Committee} at the next convenient meeting.

9. Payment cards

9.1. Any Debit Card issued for use will be specifically restricted to [the Clerk] and will also be restricted to a single transaction maximum value of [£1,000] unless authorised by council or finance committee in writing before any order is placed.

9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by [the council]. Transactions and purchases made will be reported to [the council] and authority for topping-up shall be at the discretion of [the council].

9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and any balance shall be paid in full each month.

9.4. Personal credit or debit cards of members or staff shall not be used {under any circumstances.} OR {except for expenses of up to [£500] including VAT, incurred in accordance with council policy.}

10. Petty Cash

10.1. {The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.} **OR** {The RFO shall maintain a petty cash [float/imprest account] of [£250] and may provide petty cash to officers for the purpose of defraying operational and other expenses.

a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.

- b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
- c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.}

11. Payment of salaries and allowances

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

12. Loans and investments

- 12.1. Any application for Welsh Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the Welsh Government (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

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

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

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

13. Income

13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

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

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

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

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

13.6. {The Clerk shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date}. OR {Any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.}

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

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

14. Payments under contracts for building or other construction works

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

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

15. Stores and equipment

15.1. {[The officer in charge of each section] shall be responsible for the care and custody of stores and equipment [in that section].}

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

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

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

16. Assets, properties and estates

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

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

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

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

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed [£500]. In each case a written report shall be provided to council with a full business case.

17. Insurance

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

- 17.2. The Clerk shall give prompt notification to [the Finance Committee] of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The Clerk shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to [the council] at the next available meeting. The Clerk shall negotiate all claims on the council's insurers {in consultation with the Chair, / Vice-Chair / Chair of personnel committee / chair of finance committee / chair of events and projects committee}.
- 17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, or duly delegated committee.

18. [Charities]

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

19. Suspension and revision of Financial Regulations

- 19.1. The council shall review these Financial Regulations [annually] and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- 19.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

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

Financial Budget Comparison

Comparison between 01/04/25 and 07/05/25 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

		2025/26	Actual Net	Balance
INCOME				
Administration				
100	Precept	£183,263.76	£61,350.56	-£121,913.20
105	Refund of bank charges	£0.00	£0.00	£0.00
120	Bank Interest	£0.00	£0.00	£0.00
121	Bank Interest	£1,500.00	£215.50	-£1,284.50
122	Bank Interest	£120.00	£3.02	-£116.98
150	Grants received	£0.00	£0.00	£0.00
155	PWLB Loan	£0.00	£0.00	£0.00
250	Miscellaneous Income	£6,000.00	£0.00	-£6,000.00
251	Miscellaneous Income - Current Account	£8,000.00	£2,041.38	-£5,958.62
252	Miscellaneous Income - Projects Account	£0.00	£0.00	£0.00
Total Administration		£198,883.76	£63,610.46	-£135,273.30
Outside Services				
300	Cemetery Income	£13,000.00	£2,330.00	-£10,670.00
320	Wayleaves	£129.00	£0.00	-£129.00
330	Recreation Grounds	£6,150.00	£612.00	-£5,538.00
Total Outside Services		£19,279.00	£2,942.00	-£16,337.00
Total Income		£218,162.76	£66,552.46	-£151,610.30

Financial Budget Comparison

Comparison between 01/04/25 and 07/05/25 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

		2025/26	Actual Net	Balance
EXPENDITURE				
Administration				
1001	Salaries	£42,500.00	£2,277.36	£40,222.64
1002	Clerks Expenses	£490.00	£42.98	£447.02
1010	Subscriptions	£1,690.00	£16.64	£1,673.36
1015	Office Costs	£3,850.00	£108.82	£3,741.18
1020	Web Site	£400.00	£0.00	£400.00
1025	Advertising	£150.00	£0.00	£150.00
1030	Insurance	£7,600.00	£0.00	£7,600.00
1040	Bank Charges	£100.00	£8.50	£91.50
1045	Audit Fees	£850.00	£0.00	£850.00
1046	Accountancy Services	£250.00	£0.00	£250.00
1050	Legal Costs	£2,000.00	£0.00	£2,000.00
1060	Loan Repayments	£5,844.62	£0.00	£5,844.62
1065	Training	£0.00	£0.00	£0.00
1070	ICO Fee	£35.00	£0.00	£35.00
1075	Consultancy Costs	£100.00	£0.00	£100.00
1076	Signage	£300.00	£0.00	£300.00
Total Administration		£66,159.62	£2,454.30	£63,705.32
Outside Services				
3000	Cemeteries	£9,200.00	£0.00	£9,200.00
3001	Grounds Maintenance	£90,000.00	£0.00	£90,000.00
3010	Playgrounds	£3,900.00	£0.00	£3,900.00

Financial Budget Comparison

Comparison between 01/04/25 and 07/05/25 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

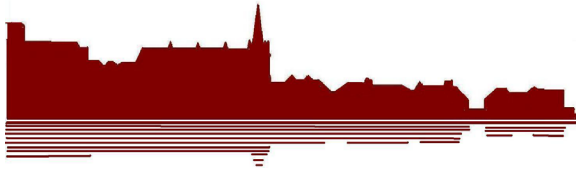
		2025/26	Actual Net	Balance
3030	Recreation Grounds	£14,275.00	£45.14	£14,229.86
3040	Annual Plumbing Inspection Checks at Sports Pavilions	£0.00	£0.00	£0.00
3050	Other Outside services	£12,050.00	£24.96	£12,025.04
3051	Remembrance Sunday Service	£1,200.00	£0.00	£1,200.00
3052	War Memorial Charity	£1.00	£0.00	£1.00
3055	Defibrillators	£1,650.00	£2,950.00	-£1,300.00
Total Outside Services		£132,276.00	£3,020.10	£129,255.90
Civic				
2000	Councillor Expenses	£3,850.00	£0.00	£3,850.00
2005	Councillor Training	£800.00	£0.00	£800.00
2010	Meeting Costs	£600.00	£0.00	£600.00
2030	Election Costs	£5,000.00	£0.00	£5,000.00
2040	Financial Settlement	£0.00	£0.00	£0.00
Total Civic		£10,250.00	£0.00	£10,250.00
Grants				
4046	Donations	£500.00	£0.00	£500.00
4047	Section 137 Payments	£0.00	£0.00	£0.00
4048	Power of Well-being (Local Government Act 2000)	£5,000.00	£0.00	£5,000.00
Total Grants		£5,500.00	£0.00	£5,500.00
Total Expenditure		<u>£214,185.62</u>	<u>£5,474.40</u>	<u>£208,711.22</u>

Financial Budget Comparison

Comparison between 01/04/25 and 07/05/25 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/25

	2025/26	Actual Net	Balance
Total Income	£218,162.76	£66,552.46	-£151,610.30
Total Expenditure	£214,185.62	£5,474.40	£208,711.22
Total Net Balance	£3,977.14	£61,078.06	



Item No. 11

Report of the Clerk

Finance Committee – 3rd June 2025

**Property Maintenance Schedule, Capital Works
Programme & Health & Safety Action Plan**

1. Property Maintenance Schedule

Attached for discussion at Appendix A is the Council's property maintenance schedule.

2. 5-Year Capital Works Programme

Attached for discussion at Appendix B is the Council's 5-year Capital Works Programme.

3. Action Plan – Health & Safety Report

Attached for discussion at Appendix C.

Recommendation

It is recommended that: -

- 1) The Property Maintenance Schedule, 5-Year Capital Works Programme and Action Plan – Health & Safety be reviewed and any actions be agreed.

Jeremy Parkhouse

Clerk to the Community Council

24th May 2025

Appendix A

Draft Property Maintenance Programme

	<u>Date</u> <u>Checked</u>	<u>By Whom</u>	<u>Arrangement</u>	<u>Planned Check /</u> <u>Maintenance</u>
<u>Llanmorlais</u>				
Pavilion Roof	Periodically			
Fascias / Guttering	Periodically		Contract	Nov-22
Doors / Windows	Periodically		Contract	
Boiler / Heating	Annually	J Davis (P Sims)	Contract	Jan-25
Showers / Toilets	Annually	Active HSE	Contract	Feb-25
Fire Check	Annually	CCTV Wales	Contract	01/03/2025
H & S Checks	Quarterly	Active HSE	Contract	01/03/2025
Building Structure	Annually			
Car Park	Annually			
MUGA Lights	Nov-22	Rob Watkins	Contract	Oct-23
MUGA Fencing	Monthly	J Davis	GMC	Monthly
MUGA Surface	Monthly	J Davis	GMC	Monthly
Tennis Courts Surface	Monthly	J Davis	GMC	Monthly
Tennis Courts Nets / Fence	Monthly	J Davis	GMC	Monthly
Boundary	Monthly	J Davis	GMC	Monthly
Pavilion Painting	5 Years	D J Williams	Contract	Jul-19
Pavilion Flooring	5 Years	D J Williams	Contract	Jul-19
Councillor Check	Periodically	Cllr M Roberts	Risk Inspection	01/05/2025
Electrics	3-year	J Davis (R Watkins)	Contractor	01/02/2025
<u>Graig Y Coed</u>				
Pavilion Roof	Annually			01/02/2025
Fascias / Guttering	Periodically			
Doors / Windows	Periodically			
Boiler / Heating	Annually	J Davis (P Sims)	Contract	Jan-25
Showers / Toilets	Annually	Active HSE	Contract	Jan-25
Pavilion Painting	5 Years			
Flooring	5 Years			
Fire Check	Annually	CCTV Wales	Contract	Mar-25
H & S Checks	Quarterly	Active HSE	Contract	01/03/2025
Building Structure	Periodically			
Car Park	Monthly	J Davies	Contract	Monthly
Fencing	Monthly	J Davis	GMC	Monthly
Trees	Monthly	J Davis	GMC	Monthly
Electrics	3-Year	J Davis (R Watkins)	Contractor	01/02/2025
CCTV	Annually	PES	Contractor	31/05/2025
<u>Community Shed</u>				
External Check				
Electrics Check				
Plumbing Check				
Doors / Windows				
Painting				
Fire Check				
Health and Safety				
<u>Crofty Playground</u>				
Boundary	Weekly	J Davis	GMC	Weekly
Equipment	Weekly	J Davis	GMC	Weekly
Picnic Bench	Weekly	J Davis	GMC	Weekly
Equipment / H & S Check	Annually	Wicksteed	Requested	Jun-25

Penclawdd Playground

Boundary	Weekly	J Davis	GMC	Weekly
Equipment	Weekly	J Davis	GMC	Weekly
Picnic Bench	Weekly	J Davis	GMC	Weekly
Equipment / H & S Check	Annually	Wicksteed	Requested	Jun-25

Foreshore Car Park

Car Park Surface	Monthly	J Davis	GMC	Monthly
Benches	Periodically	Clerk / J Davis	Requested	Periodically
Councillor Check	Quarterly	Clerk	Risk Inspection	Jun-25

Recreation Ground

Entrance Gates	Monthly	J Davis	GMC	Monthly
Rugby Pavilion Roof	Periodically	A Evans	Repair	Nov-23
Fascias / Guttering	Periodically			
Doors / Windows	Periodically			
Boiler / Heating	Annually	P Sims	Contract	May-24
Showers / Toilets	Annually	Active HSE	Contract	Jan-25
Painting Rugby Pavilion	Annually	Penclawdd RFC	Agreement	01/07/2024
Rugby Pavilion Flooring	Periodically			
Fire Check	Annually	CCTV Wales	Contract	Jul-24
H & S Checks	Quarterly	Active HSE	Contract	01/03/2025
Rugby Pavilion Structure	Periodically			
Boundary	Monthly	J Davis	GMC	Monthly
Trees	Monthly	J Davis	GMC	Monthly
Bowls Pavilion Roof	Annually		Requested	
Fascias / Guttering	Periodically			
Doors / Windows	Periodically			
Boiler / Heating	Annually	J Davis (P Sims)	Contract	Jan-25
Bowls Showers / Toilets	Annually	Active HSE	Contract	Jan-25
Bowls Pavilion Painting	5 Year			01/12/2023
Bowls Pavilion Flooring	5 Year			
Fire Check	Annually	CCTV Wales	Contract	Mar-24
H & S Checks	Quarterly	Active HSE	Contract	01/03/2025
Bowls Pavilion Structure	Periodically	Contractors	Insurance	01/03/2025
Electrics	3-year	J Davis (R Watkins)	Contractor	01/02/2025
CCTV	Annually	PES	Contractor	23/05/2025

Memorial Gardens

Boundary	Monthly	J Davis	GMC	Monthly
Memorial Stone	Periodically			
Picnic Bench	Monthly	J Davis	GMC	Monthly
Trees	Monthly	J Davis	GMC	Monthly
Benches	Oct-18	J Davis	GMC	Monthly
Noticeboards	Monthly	Clerk	Employee	Monthly
Electrics	3-year	J Davis (R Watkins)	Contract	01/02/2025
Councillor Check	Periodically	Cllr S Hughes	Risk Inspection	01/05/2025

Dan Y Graig

Pavilion Roof	Periodically		Contract	
New Container Changing Rooms	Periodically			
Fascias / Guttering	Periodically			
Doors / Windows	Periodically			
Boiler / Heating	Annually	J Davis (P Sims)	Contract	Jan-25
Showers / Toilets	Annually	Active HSE	Contract	Jan-25
Pavilion Painting	Weekly	Penclawdd AFC	Club to Manage	Annually
Flooring	Periodically			
Fire Check	Annually	CCTV Wales	Contract	Jun-25
H & S Checks	Quarterly	Active HSE	Contract	01/01/2025
Building Structure	Periodically			
Fencing	Monthly	J Davis	GMC	Monthly
Electrics	3-Year	J Davis (R Watkins)	Contract	01/02/2025

Parc Hendy Cemetery

Bottom Gate	Monthly	J Davis	GMC	Monthly
Boundary Hedge / Fence	Monthly	J Davis	GMC	Monthly
Boundary Wall (Top Entrance)	Monthly	J Davis	GMC	Monthly
Top Gates	Monthly	J Davis	GMC	Monthly
Footpath / Support Rail	Monthly	J Davis	GMC	Monthly

Mount Hermon Chapel, Cemetery & Car Park

Car Park Boundary	Monthly	J Davis	GMC	Monthly
Car Park Entrance Height Bar	Periodically			Monthly
Car Park Surface	Monthly	J Davis	GMC	Monthly
Chapel Boundary Wall	Periodically	R Jones	Contract	May-21
Chapel Building	Apr-18	Contractor	Requested	Annually
Cemetery Boundary	Monthly	J Davis	GMC	Monthly
Trees	Monthly	J Davis	GMC	Monthly

Old Station Platform

Penclawdd Sign	Quarterly	GMC	Risk Inspection	Jun-23
Information Panels x 4	Quarterly	GMC	Risk Inspection	Jun-23

Benches

List as per Asset List				Quarterly
------------------------	--	--	--	-----------

5-Year Capital Works Programme

The Community Council has agreed that the following capital works should be included in the 5-year Capital Works Programme: -

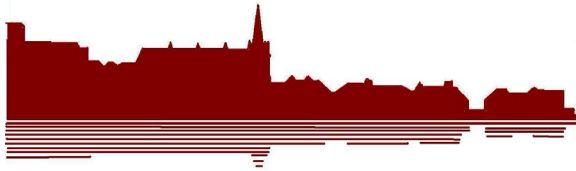
1)	Developments at Dan Y Graig Football Ground.
2)	Top entrance / wall / improve car park surface / entrance road / appearance at Parc Hendy Cemetery and preparation of new extension of land for burials.
3)	Internal / external works at Graig Y Coed Pavilion.
4)	Solution for introducing hybrid meetings.
5)	Rugby Pavilion Roof at Recreation Ground.
6)	Installation of CCTV at known trouble spots.
7)	Pitch / car park drainage at Graig Y Coed.
8)	Llanmorlais Changing Rooms - Looking at a new layout of the changing rooms / painting Newer Changing Rooms.
9)	Provision of roll-up disabled ramps to Community Council buildings to make them DDA compliant.
10)	Bandstand at Memorial Gardens.
11)	Llanmorlais Skateboard Hub – Resurfacing / new template.
	Potential Projects
12)	Re-establishment of steps to path from Graig Y Coed perimeter path to the Graig footpath.
13)	Installation of ACO drainage channels to Llanmorlais Hall Car Park.
14)	Removal of old French Drain and installation of new at Penclawdd Recreation Ground.

**LLANRHIDIAN HIGHER COMMUNITY COUNCIL
ACTION PLAN
HEALTH & SAFETY REPORT**

	RECOMMENDATION(S)	CLASS (HR; MR; LR; GP)	AGREED ACTIONS / COMMENTS	PERSONS RESPONSIBLE	Update as at 24 th May 2025
Parc Dan Y Graig					
	<p>Emergency lighting to be installed as follows: -</p> <ul style="list-style-type: none"> • Emergency lighting to be installed in the new changing rooms. • Emergency lighting to be installed above the exit doors. 	Medium Risk	Contractor(s) be asked to quote to complete the work.	JP / KB	Awaiting quotation to report to Finance Committee / Council.
Penclawdd Recreation Ground					
	<p>Rugby Pavilion: -</p> <ul style="list-style-type: none"> • Emergency light not working. • Emergency lighting certification is overdue. • The rear pillar on the outside of the building is rusted through - risk of cuts, especially to children and may be structurally unsound with a risk of collapse of the overhanging part of the roof. • No PAT testing of Electrical Items in the Kitchen (belonging to Penclawdd RFC). 	Medium Risk	Contractor(s) be asked to quote to complete the work.	JP / KB	Awaiting quotation to report to Finance Committee / Council.

	RECOMMENDATION(S)	CLASS (HR; MR; LR; GP)	AGREED ACTIONS / COMMENTS	PERSONS RESPONSIBLE	Update as at 24 th May 2025
	Bowls Pavilion: - <ul style="list-style-type: none"> The under-sink water heater for the kitchen sink is not working. The Toilet in the Ladies is running continuously. The Emergency lighting Annual Certification is overdue. PAT testing is required on the electrical items in the Pavilion. 	LR	Contractor(s) be asked to quote to complete the work.	JP / KB	Awaiting quotation to report to Finance Committee / Council.
Graig Y Coed					
	Pavilion: - <ul style="list-style-type: none"> There are doors being stored in the lobby preventing access to Disabled toilet. The doors hinder the safe evacuation route from the building. Quite a bit of mess and clutter in the officials' changing room which could cause trips etc. and hinder evacuation. The shower is also being used for storage. 	Low Risk	<ul style="list-style-type: none"> Doors to be safely removed. Officials changing room to be cleared, especially equipment being stored in the shower. 	JP	Clerk to arrange for doors to be removed.
Recreation Ground Llanmorlais					
	<ul style="list-style-type: none"> As before issue with the electric being off all the time. Many systems. not working – including emergency lighting and Fire Alarm. 	Low Risk	<ul style="list-style-type: none"> Finance Committee to discuss the options available. 	Finance Committee	To be discussed at Finance Committee on 3 rd June 2025.

	RECOMMENDATION(S)	CLASS (HR; MR; LR; GP)	AGREED ACTIONS / COMMENTS	PERSONS RESPONSIBLE	Update as at 24 th May 2025
	<ul style="list-style-type: none"> • There is a lot of equipment being stored within the older changing rooms, which would hinder safe evacuation and is a risk to trips etc. • Chairs, which belong to Llanmorlais Hall, are still being stored within the newer changing rooms. • Llanmorlais Carnival equipment is being stored within the newer changing rooms. • Some equipment for the Community Shed is also being stored in the newer changing rooms. • Community Council files are to be relocated to Penclawdd Community Centre. 	Low Risk	<ul style="list-style-type: none"> • Finance Committee to discuss the options available. 	Finance Committee	To be discussed at Finance Committee on 3rd June 2025.



Item No. 12

Finance Committee – 3rd June 2025

To Monitor the Risk Management Schedule

1) Introduction

The Terms of Reference of the Finance Committee agreed at the Annual Meeting on 15th May 2025 includes the monitoring of the Risk Management Schedule.

The Risk Management Schedule provides the Committee with a valuable checklist and ongoing assurance in relation to its risks. The updated Risk Management Schedule is attached at **Appendix A**.

Jeremy Parkhouse
Clerk to the Community Council
24th May 2025

Appendix A

LLANRHIDIAN HIGHER COMMUNITY COUNCIL - RISK ASSESSMENT SCHEDULE

Assessment Criteria

Topic	Risk Identified	Classi'tion	Measures to be taken to Reduce/Minimise/Control Risk
1. <u>Income</u> Precept	Not Submitted	Low	Full Budget process in place and financial software used. Clerk to provide monthly budget monitoring reports and following year's budget in November and agree it in January. Full Council to consider budget monthly. Full Council to determine precept annually in January. Finance Committee to agree draft 2026/27 budget in November 2025.
	Not paid by County Council	Low	Clerk/RFO to monitor and report to Council. Paid directly to bank account by BACS. All 2024/25 payments made.
	Inadequacy of Precept	Low	Clerk to present monthly Reconciled Accounts, All monthly Receipts and Expenditure, Financial Summary to Council meeting. Full Council to review/compare budget to actual monthly. Finance Committee to monitor budget spend.
Charges - Cemetery	Grave Allocation	Medium	Updating of Burial Register – Ongoing. Cemetery mapping software purchased. Additional cemetery management software purchased, and training has been provided. Assistant appointed to input information and inputting is ongoing but periodic.
	Collection of proper internment charges	Low	No Burials to take place until Clerk has received signed application form and fees. Income to be reported monthly to Council.
	Review of Fees	Low	Finance Committee to recommend to Council the fees for 2026.
	Banking of Fees	Low	Clerk/RFO to bank monies within 10 working days of receipt thereof.
Loss of Money	Business Interruption	Low	Insured for Loss.
	In Transit	Low	Insured for loss.

	In Premises	Low	Insured for loss.
	In Safe	Low	Insured for loss.
	Private Residence of Member or Employee	Low	Insure to maximum level
	Through theft or dishonesty of Staff or Members	Low	Insured for loss.
Borrowing / Lending	Adequacy of finances to repay loan	Low	The Council is paying a £24,000 PWLB loan from Welsh Government in respect of improvements at Mount Hermon Cemetery. This is payable over 10 years. Additional PWLB borrowing was approved for £25,000 in respect of Parc Dan Y Graig and is being repaid over a 10-year period.
Investment Strategy Policy	Investment Strategy Policy	Low	The Council invested £25,000 with CCLA on 18 th January 2021. Interest payments totalled over £1,000 in 2024/25.
Reserves – General	Ensure Adequacy	Low	Consider at Budget Setting and Finance Committee to consider possible investments. £50,000 minimum level of reserves set. Monthly Monitoring by Council.
Reserves – Earmarked	Ensure Adequacy	Low	Consider at Budget Setting.
	Unidentified / Recording	Low	Identified at Budget Setting and Recorded in Final Accounts. Monthly reconciliation on Edge IT will highlight any issues.
2. Contracts	Failure to fulfil agreement	Medium	Appointment of company to undertake ground maintenance contract from 1 st April 2024 to 31 st March 2027 (with provision to extend from 31 st March 2027 to 31 st March 2029). Monthly completion of works spreadsheet is provided by the contractor. Clerk / Finance Committee to monitor. Finance Committee to monitor other contracts and to follow due process as outlined in the Model Financial Regulations.
	Loss of income	Medium	Full Council / Finance Committee / Clerk to undertake periodical review of completed work.

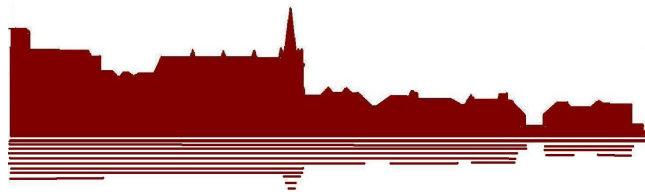
3. Expenditure			
Legal Powers	Illegal Payment or Activity	Medium	All statutory powers to undertake work recorded in minutes. Ensure compliance with Standing Orders and Financial Regulations. Reviewed Standing Orders and Financial Regulations to be reported to Annual Council. Financial Regulations to be reviewed periodically by Finance Committee. Edge IT will provide assurance.
Salaries/Wages	Wrong Salary Paid	Low	Clerk's salary presented to Council monthly and Chair / Councillors to scrutinise details of claims. Independent Professional Payroll Company employed to process salary / wages records. Personnel Committee to agree Clerk's pay annually. Clerk's timesheet sent weekly to Councillor Sarah Hughes.
	Wrong Rate Applied	Low	Reconcile with rates of National Agreed Rates for Clerks. Personnel Committee to agree Clerk's pay annually.
	False Employee	Low	Independent Accountant company employed to process PAYE records.
	Not Accounting for correct deductions of NI, Tax and Superannuation	Low	Independent Accountant company employed to process staff wages.
	Submission of PAYE records Payments	Low	Returns submitted monthly. Council to monitor. Annual Return to be processed by Independent Professional Payroll Company. Details to be entered into Edge IT software which provides assurance.
VAT Payment Recovery of	Improper recording of input/output VAT	Low	Council to monitor. Edge IT software purchased which processes VAT, gives assurance, and saves costs of employing a professional company. VAT claimed quarterly via online portal and reported to Council. VAT was previously claimed monthly to overcome any cashflow issues during large project spends at Parc Dany Y Graig and Penclawdd Playground.
	Improper Identification of Non-Business Activities	Low	
	Inability to meet annual submissions to HMRC	Low	
	Annual Reconciliation of	Low	

	quarterly returns		
Financial Assistance	Legal Power to contribute	N/A	Power of Well-being (Local Government Act 2000) payments made in 2024-25 as recommended Finance Committee and approved by Council in March 2025.
	Compliance with Council Policy	Low	Councillors to be trained as per the agreed training Programme, introduced by new Welsh Government legislation which is to be monitored by Personnel Committee.
	Overspend	Low	Council / Finance Committee / Clerk to monitor monthly.
Councillors Allowances	Over/Under payments to Members	N/A	All Councillors not requiring Councillor allowances payments to inform the Clerk individually.
	Proper deduction of tax	N/A	To be processed by the Clerk / Independent Accountant company.
	Maintain proper records	N/A	Clerk to maintain records.
4. Training of Councillors	Maintain Standards	Medium	Ensure Councillors are adequately trained / informed. New legislation requires a Councillors training programme is monitored by Personnel Committee.
5. Training of Clerk / Staff	Maintain Standards	Medium	Ensure the Clerk is properly trained in order to undertake the role as required. Clerk is CiLCA qualified and must continue with professional development. Personnel Committee to monitor Clerk's training.
Assets	Loss/Damage thereof	Medium	Property maintenance schedule reported to Finance Committee. Councillors with overall responsibility for each site appointed at AGM and to regularly check the site under their responsibility. Ground Maintenance Contractor to inspect playground equipment on a weekly basis. Health and Safety Contractor appointed to quarterly check Council buildings.
	Risk or damage to third party property or individuals	Medium	Indemnity of Public Liability is included in Council insurance. Health and Safety Contractor appointed to quarterly check Council buildings. Finance Committee to monitor.

	Security of Buildings and Equipment	Medium	Property maintenance schedule reported to Finance Committee. Councillors with overall responsibility for each site appointed at AGM and to undertake monthly risk assessments. Ground Maintenance Contractor to inspect playground equipment on a weekly basis. Health and Safety Contractor appointed to quarterly check Council buildings. CCTV systems installed at Bowls Pavilion and Graig Y Coed.
	Asset Register	Low	Report Asset Register annually to Annual General Meeting. Finance Committee to monitor.
	Maintenance	Medium	Undertake repair and maintenance – Appointed Independent Health and Safety Consultant to advise Council on assets. This is an on-going appointment. Maintenance programme is being monitored by Finance Committee.
Staff	Sufficient to deliver service	Low	<p>Personnel Committee to monitor hours, duties, responsibilities, workload, performance and to undertake annual appraisal of the Clerk. Contract and performance indicators for Clerk to be agreed and reviewed periodically.</p> <p>One Voice Wales report on the hours / duties / pay of the Clerk was considered by Personnel & General Purposes Sub-Committee on 18th January 2021 and reviewed annually from 2022 to 2025.</p> <p>Assistant appointed to transfer burial records onto Edge IT software. However, this is not contracted work.</p> <p>Future larger projects to appoint a project manager.</p>
Staff	Loss of key personnel – Clerk through ill health, retirement, long term sickness or even death	Medium	<p>Clerk of Llangyfelach Community Council / Other locally based Clerks / SLCC to be contacted to provide cover if the Clerk is absent / ill.</p> <p>Long term illness to the Clerk would affect the financial management / budget control of the Council. One Voice Wales report on the hours / duties / pay of the Clerk which was considered by Personnel Committee</p>

			2021 to date.
Cemetery	Future Demand	Low	Adequate land available for at least 75/100 years in cemeteries. Contractor has designed the new area of Parc Hendy Cemetery, which was approved by Council.
	Present Capacity	Low	Review capacity and need to provide for future demand. Contractor has designed the new area of the graveyard, which was approved by Council in July 2023, in respect of the new area at Parc Hendy Cemetery.
	Memorial Headstones (Safety)	Medium	Contractor has completed making safe any dangerous headstones / graves at both Parc Hendy Cemetery and Hermon Cemetery and completed new checks. Checks to be undertaken every 3 years and contractor to monitor regularly.
	Stability of Boundary Walls, Trees, Hedges and paths	Medium	Contractor to regularly undertake inspection of all boundary fencing, trees, hedges and paths for stability. Leaf clearance inspection / clearance to be undertaken monthly by Contractor. Contractors to advise regarding boundary walls. Wall at Mount Hermon Cemetery renewed in March 2021.
	Condition of seats	Medium	Undertake inspection of all seats for safety reasons and remove / repair, if necessary. Councillor Sarah Hughes had agreed to check.
Consultations	Meeting of deadlines for response	Low	Consideration of planning applications and other consultative documents falling in between normal monthly meetings to be circulated to Councillors and comments / responses to be forwarded by the Clerk in conjunction with the Chair / Vice Chair.
Document Security	Appropriateness of existing facilities	Low	Storage of paperwork at Llanmorlais Changing Rooms in order for paperwork to be stored for 6 years as required by law. Records / Agenda papers are stored with West Glamorgan Archives. New agreement made with Penclawdd Community Centre to store documentation.
Financial Records	Inadequate Records	Low	Financial records updated monthly. Electronic Cloud storage purchased. Financial management software records all financial transactions.

Minutes	Accurate and Legal	Low	Reviewed, signed, dated at following meeting and published on the Council website. Circulated to all Councillors prior to being cleared / published.
Health and Safety Risk Assessment	Failure to identify	Low	Appointed Independent Health and Safety Consultant to advise Council on assets. This is an on-going appointment. Councillors / Clerk / Council Contractor to undertake regular checks. Electrical checks on Council buildings are ongoing and included in the Ground Maintenance Contract.
Disability Discrimination Issues	Failure to identify and implement adaptations.	Medium	Appointed Independent Health and Safety Consultant to advise Council on assets. This is an on-going appointment.
Register of Members Interest, Gifts and Hospitality	Identification of interest and recording of gifts and hospitality	Low	Register of Interest file held by Council and implemented. Declaration of Office signed by all Members and copies held by Council.
Code of Conduct	Adoption of Code of Conduct	Low	New Code of Conduct adopted by Council in May 2016 and is re-adopted at Annual Meeting. Employee code of conduct included in contract. All Councillors to be trained within 6 months of being elected.
Insurance	Council Insurance Policy	Low	Council Insurance Policy renewed annually and Council assets correctly valued for insurance purposes. Council has agreed a three-year deal to ensure consistent payments. New insurance policy agreed in June 2024 and is to be renewed in June 2025.
	Risk Assessments	Medium	Council Contractors / Clerk to undertake regular risk assessments of Council assets to ensure that a correct paper trail is in place to prove that the Council has followed the correct procedures.



Item No. 13

Report of the Clerk

Finance Committee – 3rd June 2025

Finance Committee Workplan 2025/2026

Purpose: This report details the Committee Work Plan to May 2026.

Report Author: Jeremy Parkhouse

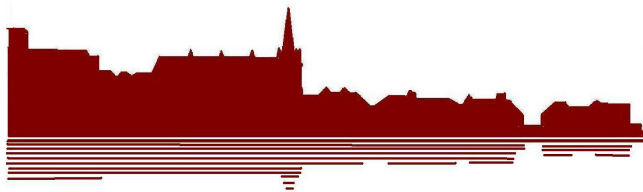
For Information

1. Introduction

- 1.1 The Committee Workplan to May 2026 is attached at Appendix 1 for information.
- 1.2 The dates included for the meetings in 2025/26 are approximate / subject to change.

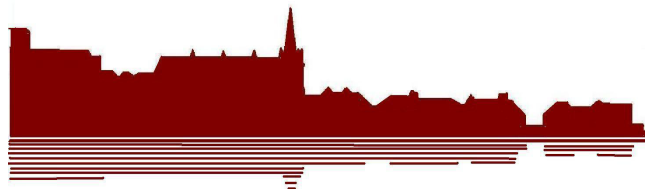
Appendix 1 – Finance Committee Workplan 2025/26.

Jeremy Parkhouse
Clerk to Llanrhidian Higher Community Council
24th May 2025



Finance Committee Workplan 2025/2026

Date of Meeting	Reports
3rd June 2025	<ol style="list-style-type: none"> 1. To Elect the Chair of the Finance Committee for the 2025-2026 Municipal Year. 2. To Elect the Vice-Chair of the Finance Committee for the 2025-2026 Municipal Year. 3. Quarterly Discussion with the Grounds Maintenance Contractor – Q4 2024/25 and Q1 2025/26. (Verbal) 4. To Monitor the Biodiversity and Environment Development Action Plan. 5. Items Referred by Council – Model Financial Procedure Rules. 6. To Monitor the Council Budget 2025-2026. 7. Property Maintenance Schedule, Capital Works Programme and Health & Safety Acton Plan. 8. To Monitor the Risk Management Schedule. 9. Finance Committee Work Plan.
September 2025	<ol style="list-style-type: none"> 1. Quarterly Discussion with the Grounds Maintenance Contractor – Q2 2025/26. (Verbal) 2. To Monitor the Biodiversity and Environment Development Action Plan. 3. To Monitor the Risk Management Schedule. 4. To Agree Sports Pitch Hire Fees 2026. 5. To Agree Burial Fees & Charges 2026. 6. To Monitor the Council Budget 2025-2026. 7. Property Maintenance Schedule, Capital Works Programme and Health & Safety Acton Plan. 8. Items Referred by Council. 9. Finance Committee Work Plan. 10. To Consider Grants and Donations.
October / November 2025	<ol style="list-style-type: none"> 1. To Monitor the Council Budget 2025-2026 and to Agree the Draft Council Budget 2026-2027. 2. To Monitor the Risk Management Schedule. 3. To Consider Grants and Donations. 4. The Finance & Governance Toolkit for Community and Town Councils – To Review Part 1, The Health Check - Themes A & B – Update Report 5. Property Maintenance Schedule, Capital Works Programme and Health & Safety Acton Plan. 6. Items Referred by Council. 7. Finance Committee Work Plan.



January 2026	<ol style="list-style-type: none">1. Quarterly Discussion with the Grounds Maintenance Contractor – Q3 2025/26. (Verbal)2. To Monitor the Biodiversity and Environment Development Action Plan.3. Items Referred to the Finance Committee by Council.4. To Monitor the Council Budget 2025-2026 and to Note the 2026-2027 Budget.5. To Consider Grants and Donations.6. Property Maintenance Schedule, Capital Works Programme and Health & Safety Acton Plan.7. Finance Committee Work Plan.
March 2026	<ol style="list-style-type: none">1. Quarterly Discussion with the Grounds Maintenance Contractor – Q4 2025/26. (Verbal)2. To Monitor the Biodiversity and Environment Development Action Plan3. To Monitor the Council Budget 2025-2026 and to note the Council Budget 2026-2027.4. To Monitor the Risk Management Schedule.5. Property Maintenance Schedule, Capital Works Programme and Health & Safety Acton Plan.6. Council Assets.7. Finance Committee Work Plan.