

Peterston-super-Ely Community Council

Cyngor Cymuned a Llanbedr-y-Fro



Minutes of the multilocation Annual Council Meeting
held at 19:30pm on the 15 May 2023

Present: Councillors: Abigail Phillips CHAIR,
John Drysdale, Shân Firth, Darren Meir,
David Moody-Jones, and Huw Potter.

Also Present: Catherine Craven, Clerk, two members of the public and a member of the Vale of Glamorgan Council's Standards Committee present.

27. It was **AGREED** that Councillor A Phillips be elected for the Chairman of the Council year 2023-24.
28. Councillor A Phillips signed the Declaration of Acceptance of Office of Chairman in the presence of the Clerk.
29. It was **AGREED** that the Council records its appreciation for the contribution Councillor D Moody-Jones has made as Chairman.
30. An apology received from Councillor David Cross was noted.
31. No declarations of interest were made.
32. It was **AGREED** that Councillor David Cross, who had expressed an interest in the role, be elected as Vice-Chair for the council year 2023-24.
33. It was **AGREED** that Committee Membership for 2023-24 to be as follows:
 - a) Risk Assessment (Four Members). Councillors A Phillips, D Cross, Shân Firth and D Moody-Jones.
 - b) Finance Committee (Four Members). Councillors A Phillips, D Cross, J Drysdale and D Moody-Jones.
34. It was **AGREED** that representatives on the board of external bodies for the council year 2023-24 to be as follows;
 - a) One Voice Wales. Councillor D Moody Jones.
 - b) Vale of Glamorgan Community Liaison Committee. Councillor A Phillips.
35. It was **AGREED** that the times and dates of the Ordinary Meetings be as follows:

2023 - 12 June, 10 July, 11 September, 9 October, 13 November.
2024 – 15 January, 12 February, 11 March, 15 April.
36. It was **AGREED** that the review of the Standing Orders be deferred until the expected Model from One Voice Wales is published.
37. It was **AGREED** that the Financial Regulations, as shown in Appendix 1, be approved and adopted.
38. It was **AGREED** that the Publications Scheme, as shown in Appendix 2, be approved and adopted.
39. It was **AGREED** that the Financial and Business Risk Assessment, as shown in Appendix 3, be approved and adopted.
40. The Chairman urged those Members yet to undertake the course to do so as a matter of urgency. The Clerk will circulate the schedule of dates.
41. It was **AGREED** that a Working Group be set up to review the Asset Register and Insurance arrangements.

Members of the group include; Councillors A Phillips, D Moddy-Jones, J Drysdale and the Clerk.

The Working Group was given delegate powers to renew the Insurance, due 1 June 2023, up to the value of £1,650 with the option to fixed a period of up to three years. The Working Group is to report back to full council at the next meeting.

42. It was **AGREED** that the Banking arrangements, regular payments and current contracts for 2023-24.as shown in Appendix 4 be accepted and adopted.
43. It was **AGREED** that Mrs J Howell be appointed Internal Auditor for the 2023-24 financial year.
44. The Chairman urged those Members yet to undertake compete their training questionnaire to do so as a matter of urgency.

19:52pm Meeting Closed.



**PETERSTON SUPER ELY COMMUNITY COUNCIL
FINANCIAL REGULATIONS**

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These Financial Regulations were agreed and adopted by the Council at its Annual Meeting held on 15 May 2023 and are available to view on the website.

1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders¹ and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute and may represent a breach in the Councillor's Code of Conduct
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the Council. The Clerk has been appointed as RFO for this Council and these regulations will apply accordingly.

¹ Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

- 1.9. 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 accounting control systems;
 - ensures the accounting control systems are observed;
 - maintains the accounting records of the council up to date in accordance with proper practices;
 - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments comply with the Accounts and Audit (Wales) Regulations and to prepare additional or management information, as the case may be, to be prepared for the Council from time to time.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the council; and
 - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;

- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (Council Tax Requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Well-Being; and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full council only.

1.14. In addition, the council must:

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

1.15. In these financial regulations, references to the Accounts and Audit (Wales) Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 39 of the Public Audit (Wales) Act 2004, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils in Wales - A Practitioners' Guide* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of One Voice Wales (OVW) and SLCC as appropriate.

2 ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit (Wales) Regulations.
- 2.3. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be 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 for that purpose.
- 2.4. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.5. The internal auditor shall:
 - be competent and independent of the financial operations of the council;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the council.
- 2.6. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the council;
 - initiate or approve accounting 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.

- 2.7. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
- 2.8. 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 statements of account required by Public Audit (Wales) Act 2004, or any superseding legislation, and the Accounts and Audit (Wales) Regulations.
- 2.9. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. The RFO must each year, by no later than November, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the council.
- 3.2. The council shall consider the annual budget proposals including recommendations for the use of reserves and sources of funding.
- 3.3. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.4. The approved annual budget shall form the basis of financial control for the ensuing year.

BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 3.5. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
 - the council for all items over £5,000
 - a duly delegated committee of the council for items over £500; or
 - the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £500.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

- 3.6. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts

may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

- 3.7. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 3.8. The salary budgets are to be reviewed at least annually in November as part of the budget making process.
- 3.9. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.
- 3.10. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 3.11. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 3.12. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of £100 or 15% of the budget.
- 3.13. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

4. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 4.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 4.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

- 4.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.
- 4.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading.
- 4.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of 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.
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council; or
 - c) 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.
- 4.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council ,or a duly authorised committee, may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council.
- 4.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 4.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.

- 4.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable or other interest, unless a dispensation has been granted.
- 4.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible overtime.
- 4.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

5. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 5.1. The council will make safe and efficient arrangements for the making of its payments.
- 5.2. Following authorisation under Financial Regulation 4 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 5.3. Payments can be affected using the most appropriate means including, Cheque; Internet payment; BACS payment; Direct debit and Standing Order. Cash payments are not allowed.
- 5.4. BACS payments can be made by two Council Officers as follows;
 - a) Regular payments which could be paid by BACS should be identified and approved in advance for such payment at the Annual Meeting (eg HMRC and Pension payments)
 - b) Officers may make payments up to £200 a payment without further authorisation
 - c) Any other payments can be made by BACS provided a cheque signatory has approved payment by BACS in writing or by e-mail in advance.
- 5.5. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council or Finance Committee at the next convenient meeting.
- 5.6. The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 5.7. Where internet banking arrangements are made with any bank, the Clerk shall be appointed as the Service Administrator. The bank mandate approved by the Council shall identify a number of Councillors who will be authorised to approve transactions on those accounts.
- 5.8. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct

debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.

- 5.9. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.
- 5.10. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.
- 5.11. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 5.12. Regular back-up copies of the records on any computer shall be made and shall be stored in a secure Cloud account.
- 5.13. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
- 5.14. Where internet banking arrangements are made with any bank, the Clerk shall be appointed as the Service Administrator with authority to view the account and submit payments. The bank mandate approved by the council shall identify a number of councillors who will be authorised to view the account and approve transactions.
- 5.15. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.

- 5.16. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk. A programme of regular checks of standing data with suppliers will be followed.
- 5.17. 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.

6. PAYMENT OF SALARIES

- 6.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council.
- 6.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.
- 6.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council.
- 6.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
- a) by any councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.
- 6.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 6.6. An effective system of personal performance management should be maintained for the senior officers.
- 6.7. Any termination payments shall be supported by a clear business case and reported

to the council. Termination payments shall only be authorised by council.

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

7. LOANS AND INVESTMENTS

- 7.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.
- 7.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 7.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk.
- 7.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 7.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 7.6. All investments of money under the control of the council shall be in the name of the council.
- 7.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

- 7.8. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

8. INCOME

- 8.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 8.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 8.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 8.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 8.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 8.6. The origin of each receipt shall be entered on the paying-in slip.
- 8.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 8.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 8.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to 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 such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

9. ORDERS FOR WORK, GOODS AND SERVICES

- 9.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 9.2. Order books shall be controlled by the RFO.
- 9.3. All members and officers are responsible for obtaining value for money at all times. An

officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.

- 9.4. A member may not issue an official order or make any contract on behalf of the council.
- 9.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

10. CONTRACTS

- 10.1. Procedures as to contracts are laid down as follows:
 - a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by legal professionals acting in disputes;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
 - b. The full requirements of The Public Contracts Regulations 2015 (“the Regulations”), as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)².
 - c. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.

- d. Such 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. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. 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.
- e. 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.
- f. Any invitation to tender issued under this regulation shall be subject to Standing Orders and shall refer to the terms of the Bribery Act 2010.
- g. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall endeavour to obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £1,500 the Clerk or RFO shall strive to obtain 2 estimates. Otherwise, Regulation 9.3 above shall apply.
- h. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- i. Should it occur that 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, provided that the specification does not change, 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.

10.2. The Proper Officer shall maintain a register of personal interests, in respect of both members and senior staff.

- a. Members and senior staff should not, so far as is practicable, be involved in the award of orders and/or contracts with organisations or individuals in respect of which a personal interest exists, whether declared or not.

² Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
- b. For public works contracts 5,225,000 Euros (£4,104,394)

- b. Members and senior staff should not, so far as is practicable, be involved in the making or authorising payments in respect of orders and/or contracts with organisations or individuals in respect of which a personal interest exists, whether declared or not.

11. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

- 11.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 11.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 11.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.

12 STORES AND EQUIPMENT

- 12.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 12.2. 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.
- 12.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 12.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

13. ASSETS, PROPERTIES AND ESTATES

- 13.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the 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 Regulations.

- 13.2. 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, save where the estimated value of any one item of tangible movable property does not exceed £250.
- 13.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law, In each case a report in writing 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).
- 13.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing 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).
- 13.5. Subject only to the limit set in Reg. 13.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.
- 13.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. 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.

14. INSURANCE

- 14.1. Following the annual risk assessment (per Financial Regulation 16), the RFO shall effect all insurances and negotiate all claims on the council's insurers
- 14.2. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 14.3. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 14.4. 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.

15. RISK MANAGEMENT

- 15.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.
- 15.2. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

16. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 16.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.
- 16.2. The council may, by resolution of the council 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 drawn up and presented in advance to all members of council.

* * *

Every effort has been made to ensure that the contents of this document are correct at time of publication. One Voice Wales (OVW) cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

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Guide to Information available from Peterston Super Ely Community Council under the model publication scheme

| Information to be published | How the information can be obtained | Cost |
|---|--|---|
| <p>Class 1 - Who we are and what we do</p> <p>Information about us, structures, locations and contacts</p> | <p>Freely available on the web-site. A hard copy can be obtained from the Clerk</p> | <p>10 pence per page copied plus postage. In cases where large bulk of papers are requested, a charge may be levied for the time of the Clerk in processing the request</p> |
| <p>Who's who on the Council and its Committees</p> | <p>As above</p> | <p>As above</p> |
| <p>Contact details for Clerk</p> | <p>The Clerk to the Council is Catherine Craven e-mail: pseccc@hotmail.co.uk</p> | <p>As above</p> |
| <p>Location of main Council office and accessibility details</p> | <p>The Council does not have an office</p> | |
| <p>Staffing structure</p> | <p>The Council employs a Clerk who works 30 hours per month</p> | |
| <p>Class 2 – What we spend and how we spend it</p> <p>Financial information relating to projected and actual income and expenditure, procurement, contracts and financial audit</p> <p>Provide this information for the current and previous financial year.</p> | <p>Freely available on the web-site. A hard copy can be obtained from the Clerk.</p> | <p>As above</p> |
| <p>Annual audited accounts and reports by auditor</p> | <p>As above</p> | <p>As above</p> |

| | | |
|---|--|----------|
| | | |
| Finalised budget | As above | As above |
| Precept | As above | As above |
| Borrowing Approval letter | Not applicable | |
| Financial Standing Orders and Regulations | As above | As above |
| Grants given and received | Information available free from the web-site within the relevant minutes or from the Clerk | As above |
| List of current contracts awarded and value of contract | Information available free from the web-site within the relevant minutes or from the Clerk | As above |
| Members' allowances and expenses | Freely available on the web-site. A hard copy can be obtained from the Clerk | As above |
| Statement of payments made to all elected members | Freely available on the web-site. A hard copy can be obtained from the Clerk | As above |
| <p>Class 3 – What our priorities are and how we are doing</p> <p>Strategies and plans, performance indicators, audits, inspections and reviews</p> <p>As a minimum, provide this information for the current and previous year</p> | Information available free from the web-site within the relevant minutes or from the Clerk | As above |
| Annual Report | Information available free from the web-site | |
| Class 4 – How we make decisions | | |

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|---|--|----------|
| Decision making processes and records of decisions | Information available free from the web-site within the relevant minutes or from the Clerk | As above |
| Timetable, agenda and minutes of meetings, including Council and any committee/sub-committee meetings and community meetings, unless an exemption applies to the information or parts of it. In so far as reasonably practicable, we also publish documents referred to at those meetings | Freely available on the web-site. A hard copy can be obtained from the Clerk | As above |
| Reports presented to Council meetings, unless an exemption applies to the information or parts of it | Freely available on the web-site. A hard copy can be obtained from the Clerk | As above |
| Responses to consultation papers | Freely available on the web-site. A hard copy can be obtained from the Clerk | As above |
| Responses to planning applications | Information available free from the web-site | As above |
| Bye-laws | Not applicable | |
| <p>Class 5 – Our policies and procedures</p> <p>Current written protocols, policies and procedures for delivering our services and responsibilities</p> <p>Current information only</p> | Freely available on the web-site. A hard copy can be obtained from the Clerk | As above |
| <p>Policies and procedures for the conduct of Council business, eg:</p> <ul style="list-style-type: none"> • Procedural standing orders • Committee and sub-committee terms of reference | As above | As above |

| | | |
|--|---|----------|
| <ul style="list-style-type: none"> • Delegated authority in respect of officers • Code of Conduct • Policy statements | | |
| <p>Policies and procedures for the provision of services and about the employment of staff:</p> <ul style="list-style-type: none"> • Internal policies relating to the delivery of services • Equality and diversity policies • Health and safety policy • Recruitment policies and current vacancies, including opportunities for becoming a co-opted member • Policies and procedures for handling requests for information • Customer Service and Complaints procedures, including those covering requests for information and operating the publication scheme | As above | As above |
| Information security policy | As above | As above |
| Records management policies, including records retention, destruction and archive | As above | As above |
| Data protection policy and privacy notice | As above | As above |
| <p>Class 6 – Lists and Registers</p> <p>Currently maintained lists and registers only</p> | <p>Freely available on the web-site. A hard copy can be obtained from the Clerk</p> | As above |
| Assets register | As above | As above |
| Disclosure log detailing responses to previous FOI and EIR requests | As above | As above |
| Register of members' interests | As above | As above |

| | | |
|--|---|----------|
| Register of gifts and hospitality | As above | As above |
| <p>Class 7 – The services we offer</p> <p>Information about the services we offer, including leaflets, guidance and newsletters produced for the public and businesses Current information only</p> | <p>Freely available on the web-site. A hard copy can be obtained from the Clerk</p> | As above |
| Allotments | As above | As above |
| Burial grounds and closed churchyards | As above | As above |
| Park, playing fields and recreational facilities | As above | As above |
| Seating | As above | As above |
| Bus shelters | As above | As above |
| Services for which we are entitled to recover a fee, together with those fees (eg burial fees) | As above | As above |
| <p>Additional Information</p> <p>Any additional information published proactively that is not itemised in the lists above</p> | | |

Peterston Super Ely COMMUNITY COUNCIL

RISK MANAGEMENT POLICY

1. INTRODUCTION

- 1.1 The recognition and management of risk is vital to ensure the proper management of the Council's assets and resources and efficient discharge of its duties and responsibilities to the community. Risk assessment is a continuous process which the Council needs to keep under review and ensure continuous monitoring.
- 1.2 The Practitioner's Guide on Governance and Accountability requires Councils to identify risks which it faces and put in place a scheme designed to create the necessary awareness and actions required to reduce the threat or possibility of an action or event that can impact on the interests of the Council and in turn the community it serves.
- 1.3 Risk management is not a process which seeks to avoid risk completely but it seeks to identify and assess risks on an individual basis by using a scoring methodology which identifies the severity of risk, the likelihood of it occurring and the impact if the risk was realised. Although each risk will have a different score rating, each of the risks will require an assessment of actions needed to minimise the risk.
- 1.4 The Plan which is appended to this policy identifies each of the risks that are considered to require attention as the impact of each on the Council would be of concern and in some cases could be extremely serious.
- 1.5 The Plan forms part of the internal control arrangements of the Council and will be used as part of the process of audit by the Council's Internal Auditor.
- 1.6 In most of the identified areas of risk the Council's insurance arrangements will apply such as in relation to public liability, employer liability, loss of money, fidelity guarantee, property damage, official's indemnity and loss or damage to equipment. The Council's insurers do however require the Council to adopt a process of risk management so that the exposure to insured risks are minimised.

1.7 An annual review of the plan in conjunction with the Council's insurance arrangements will be undertaken at the Annual Meeting of the Council.

2. **ASSESSMENT CRITERIA**

2.1 Rating and Classification of Risks

The rating and classification that is used in the Plan is as follows:

a) **Rating**

Potential Consequence Score: 1-5

Likelihood of Happening Score: 1-5

Severity Level Score: Potential Consequence x Likelihood

b) **Classification**

1-5 Low

6-10 Medium

11-15 High

16-25 Very High

RISK MANAGEMENT PLAN

| Risk Item | Risk Identified | Potential Consequence | Likelihood | Severity Score | Classification | Measures to be taken to reduce, minimise or control risk |
|----------------------------|--|-----------------------|------------|----------------|----------------|---|
| Precept | Not submitted by Clerk | 5 | 1 | 5 | Low | Established budget process in place with the Finance Committee considering the draft budget in October and Council approving the budget and precept in December of each year. Clerk/RFO to notify the Unitary Authority of the precept in January each year. Financial Comparison reports to be presented to the Council every quarter enabling it to assess income and expenditure against budget headings. Bank reconciliation reports to be presented to the Council monthly basis as an additional method of Councillors assessing the state of the Council's finances. |
| | Inadequacy of the Precept | 5 | 1 | 5 | Low | |
| Rental Fees for Allotments | Rental fees are not received for every tenant in a timely fashion | 4 | 1 | 4 | Low | Clerk/RFO to invoice tenants in February as well as at intervals during the year when new tenants commence mid-term. Warning letters to be issued to tenants who fail to comply with tenancy conditions and where appropriate termination letters to be issued by the Clerk/RFO |
| | Tenants fail to meet conditions of tenancy agreements | 3 | 3 | 9 | Medium | |
| Loss of Money | Loss due to Fraudulent action by employees | 5 | 1 | 5 | Low | All payments authorised by two Councillors against invoices. All expenditure approved by Council and accounts subject to internal audit and Council scrutiny. |
| Reserves General | Inability to manage any unforeseen occurrences due to lack of cash flow. | 4 | 1 | 4 | Low | Council policy to maintain a non-earmarked reserve of between 3 and 12 month's annual budgeted sum. |
| Reserves Earmarked | Lack of availability of funding to meet planned commitments. | 5 | 1 | 5 | Low | Annual budgeting process to designate earmarked funding requirement and allocated sums to be preserved through having an adequate level of un-earmarked reserves. |
| Grounds Contract | Failure of contractor to meet the requirements of the | 4 | 2 | 8 | Medium | A detailed specification to be drawn up and jointly signed with Contractor. Regular inspections of Council sites to assess the adequacy of the performance |

| Risk Item | Risk Identified | Potential Consequence | Likelihood | Severity Score | Classification | Measures to be taken to reduce, minimise or control risk |
|-------------------------|--|-----------------------|------------|----------------|----------------|--|
| | contract. | | | | | Contractor and Clerk/RFO to take up matters Contractor as appropriate. |
| Legal Powers | Council acting Beyond its powers e.g. ultra vires | 5 | 1 | 5 | Low | All decisions of the Council to be supported by the legal source of the power that is relevant. Advice of the Clerk/RFO to be available at all times. |
| Salaries and Wages | Salaries and wages are paid at incorrect rates | 5 | 1 | 5 | Low | All wages and salary levels to be determined annually and recorded in the minutes. Internal Auditor requested to check that correct rates being paid. |
| | Income Tax and NI not deducted and/or not paid to HMRC | 5 | 1 | 5 | Low | Basic PAYE Tools (RTI) used to process salary and wages payments and Clerk/RFO to deduct Tax/NI and pay to HMRC by due dates. Finance Committee to monitor salary and wages payments in accordance with budget. |
| Recovery of VAT | VAT not recovered from the HMRC | 4 | 1 | 4 | Low | Clerk/RFO to make claim for reimbursement on an annual basis. Finance Committee to monitor receipt of VAT and Internal Auditor to check claims have been made as appropriate. |
| Payment of Grants | Appropriate approved grant claims not submitted. | 4 | 1 | 4 | Low | Clerk/RFO to be responsible for processing grant claims and Finance Committee and the Internal Auditor that grant payments have been received. |
| Councillors Allowances | Allowances not paid In accordance with The IRPW's scheme | 4 | 1 | 4 | Low | Clerk/RFO to ensure that all claims are appropriately submitted with Councillors being required to complete claim forms supported by receipts as appropriate. |
| Training of Councillors | Councillors do not have the necessary skills and knowledge to perform their roles. | 4 | 2 | 8 | Medium | Council to have a Training Plan and regularly review. Council to have an annual training budget and all Councillors be required to commit themselves to appropriate training. |
| Availability of Staff | Main issue concerns Any long term Absence of the Clerk | 5 | 2 | 10 | Medium | Council to nominate one of its members to cover the essential duties on a non -remunerated basis. Access to SLCC's locum service or contact neighbouring Councils to see if cover can be provided by other serving Clerks. |
| Memorial Field | Inappropriate use | 3 | 1 | 3 | Low | Signpost in place to warn of penalties for inappropriate use. |

| Risk Item | Risk Identified | Potential Consequence | Likelihood | Severity Score | Classification | Measures to be taken to reduce, minimise or control risk |
|----------------------|--|------------------------------|-------------------|-----------------------|-----------------------|---|
| Play Area | Poor maintenance or unidentified damage to equipment could result in injury to users | 4 | 2 | 8 | Medium | Service Level agreement with Vale of Glamorgan Council who will organise regular inspections and an annual professional survey. Regular inspection reports supplied to the Clerk highlighting and repair work needed. Play equipment are suitably insured. Regular inspection by the Risk Assessment Committee. |
| Church yard | Inappropriate use | 4 | 2 | 8 | Medium | Regular inspection by the Risk Assessment Committee and corrective action taken as appropriate. |
| Condition of Trees | Damage caused by Falling trees and Roots causing damage to neighbouring properties. | 5 | 3 | 15 | High | Public liability insurance in place. Annual tree inspection by Tree Surgeon and recommendations carried out in accordance with the report. |
| Village Fete | Injury to volunteers And attendees | 5 | 2 | 10 | Medium | Village Fete Working Party in place to manage the Fete and prepare and apply a specific risk assessment plan covering matters such as use of hot water, access to the electricity generator, trailing wires etc. |
| Data Protection | Compliance with Data Protection Act 2018 | 5 | 2 | 10 | | Ensure that all aspects of compliance are completed, That Data Protection principles are observed and data Retention policy is implemented. |
| Information Security | Important Council Information held In hard copy and On computer is Lost or damaged. | 5 | 4 | 20 | Very High | Important hard copy data is stored in home of Clerk Data held on computer is continually backed up using provided by Orbits Solutions. |
| MUGA | Poor maintenance or unidentified damage to equipment could result in injury to users | 5 | 2 | 10 | Medium | TaSG management agreement in place for regular monitoring of the MUGA |
| Financial Records | Financial Records Are lost or Damaged. | 5 | 2 | 10 | Medium | Financial records are audited annually and files are then in the home of the Clerk. All transaction data and the cash book are maintained on Rialtas which is backed up on the computer |

| Risk Item | Risk Identified | Potential Consequence | Likelihood | Severity Score | Classification | Measures to be taken to reduce, minimise or control risk |
|-------------------------------|--|------------------------------|-------------------|-----------------------|-----------------------|---|
| Health and Safety Assessments | Activities of the Council are Risk assessed and arrangements regularly monitored. | 5 | 2 | 10 | Medium | The Risk Assessment Committee has responsibility for ensuring that risk assessments are prepared and regularly monitored. |
| Code of Conduct | Members do not Declare interests as Required. | 5 | 3 | 15 | High | Members to be trained in the Code of Conduct. all declarations to be completed using a designated pro-forma and the declaration of interests is to be published on the Council's website. |
| Welsh Language Act | The Council fails To comply with the Act. | 4 | 3 | 12 | High | Clerk is a fluent Welsh speaker is working with local Welsh speaking resident to expand its communication arrangements through the medium of Welsh. |
| Legal Claims | Claims are made in Relation to Employment matters And from members Of the public about The condition of Council amenities Resulting in injury. | 5 | 3 | 15 | High | Council models it's as a good employer and follows all expected standards of good employment practice. members are trained in this area. Public liability and legal expenses insurance is in place. The Council has a range of employment policies in place (e.g. grievance and disciplinary procedures). |

Dated : May 2023 (To be reviewed at the Annual Meeting each year).

2023-24 Banking arrangements, regular payments and current contracts

The Council was with Lloyds Bank.

It quickly became very apparent at the start of this Council's new term in May 2023 that Lloyds Bank did not understand the workings of a Community Council. Only one serving member was a registered signatory which created problems in getting payments made.

In June 2023 it was agreed to switch to Unity Trust Bank.

This switch was completed at the end of July 2023 and as a result the Lloyds Bank account was closed and a new on-line account was opened with Unity Trust Bank.

The Clerk is an Administrator of this account and as such has limited access. The Clerk can upload payments onto the system and view the account. The Clerk cannot authorise payments and is not a signatory.

Four nominated Councillors have access to view the accounts and authorise payments:

Councillors D Mood-Jones, A Phillips, J Drysdale and H Potter.

Two Councillor signatories are required to authorise payments.

Contracts

ID Mobile

May 2022

Paid by Direct Debit currently £5.00 per month.

This is a rolling contract.

Edenvale

February 2023

Annual Ground Maintenance for the Memorial Field. Total contract is for £2,355. 00

Additional work has been costed should the Council require.

Invoiced monthly by e-mail

4Seasons

February 2023

Annual Ground Maintenance for the Churchyard and Play Area. Total contract is for £3,545.00.

Additional work has been costed should the Council require.

Invoiced monthly by e-mail

Rialtas

February 2023

A three-year support and maintenance of the Alpha Financial Management software. Fee is £175 per annum. Fee for 2022-23 has been paid.

Invoiced annually by e-mail

Orbits It

January 2023

10 hours of IT Support. Payment in full, £650, was made in 2022.23

Regular Payments

Annually

Information Commissioner's Office Wales.

Internal and External Audit Fees.

Insurance Policy.

Website Maintenance and Support – no invoices received to date.

Membership to other bodies;

One Voice Wales, SLCC and Fields in Trust.

Half yearly

Welsh Water MUGA – this expense is reclaimed from TaSC

Quarterly

Bank Charges.

Play Area Inspection (SLA Vale of Glamorgan Council)

Monthly

Clerk's salary and expenses.

Associated costs of Salary; Tax, NI and Pension Contributions.