



**BARRY TOWN COUNCIL
CYNGOR TREF Y BARRI**

PURSUANT TO THE REQUIREMENTS OF THE BELOW STATUTORY PROVISIONS, NOTICE IS HEREBY GIVEN THAT A MEETING OF THE FINANCE, POLICY & GENERAL PURPOSES COMMITTEE IS TO BE HELD ON A HYBRID BASIS IN THE COUNCIL CHAMBER, TOWN HALL, KING SQUARE, BARRY, CF63 4RW AND REMOTELY ON MONDAY 25 NOVEMBER 2024 COMMENCING AT 7.00 PM FOR THE PURPOSE OF TRANSACTING THE BUSINESS SHOWN IN THE AGENDA SET OUT BELOW.

From 1 May 2021 The Local Government and Elections (Wales) Act 2021 makes provision for meetings to take place through a variety of arrangements, including multi-location meetings where all individuals are attending virtually and hybrid meetings where a number of individuals are attending in person at a designated location and others are attending virtually from a range of other locations. The Act makes permanent provision for remote meetings (multi-location) and electronic publication of documents

This is a public meeting and any resident of Barry may attend in person or remotely; for remote access details, please contact info@barrytowncouncil.gov.uk

Yours faithfully

A handwritten signature in cursive script that reads 'Emily Forbes'.

Emily Forbes
Chief Officer (Town Clerk)

AGENDA

1. **Apologies for absence**
2. **To receive declarations of interest under the Council's Code of Conduct.** (Note: Members seeking advice on this item are asked to contact the Monitoring Officer at least 72 hrs before the meeting).
3. **Well-being of Future Generations (Wales) Act 2015**
(To note)

*Finance, Policy and General Purposes committee members will note that this Act sets out the requirement for a public body to act in a manner which seeks to ensure **that the needs of the present are met without compromising the ability of future generations to meet their own needs.***

In order to act in that manner, a public body must take account of the following things:

- (a) the importance of balancing short term needs with the need to safeguard the ability to meet long term needs, especially where things done to meet short term needs may have detrimental long term effect;*
- (b) the need to take an integrated approach, by considering how—*
 - i. the body's well-being objectives may impact upon each of the well-being goals;*
 - ii. the body's well-being objectives impact upon each other or upon other public bodies' objectives, in particular where steps taken by the body may contribute to meeting one objective but may be detrimental to meeting another;*
- (c) the importance of involving other persons with an interest in achieving the well-being goals and of ensuring those persons reflect the diversity of the population of the part of Wales in relation to which the body exercises functions;*
- (d) how acting in collaboration with any other person (or how different parts of the body acting together) could assist the body to meet its well-being objectives, or assist another body to meet its objectives;*
- (e) how deploying resources to prevent problems occurring or getting worse may contribute to meeting the body's well-being objectives, or another body's objectives.*

4. **To approve the minutes of the Finance, Policy & General Purposes Committee meeting held on 9 September 2024**
(Pages 1526 - 1528)

FINANCIAL REPORTS

5. **To receive a Budget Monitoring Report to 31 October 2024**
(Pages 1529 - 1532)

(If Councillors have any queries on the attached please contact the Deputy Chief Officer prior to the meeting)
6. **Schedule of Payment of accounts for November 2024**
(Pages 1533 - 1535)

(If Councillors have any queries on the attached please contact the Deputy Chief Officer prior to the meeting)
7. **Recommendations for other Committees**
(Pages 1536 - 1547)
 - a. Draft Budget 2025/26
 - b. Probation Policy Update
8. **To consider the Draft Budget 2024/2025**
(To Follow)

(If Councillors have any queries on the attached please contact the Deputy Chief Officer prior to the meeting)
9. **Grants and Donations 2024/25**
(Pages 1548 - 1550)
 - a. Christmas Meals for Voluntary Organisations
 - b. Shop Local – Christmas Grants

POLICY REPORTS

10. **GDPR Update**
(Verbal)
11. **Internal Audit Report 2024 (First Interim)**
(Pages 1551 - 1559)
12. **Date of Next Meeting**

The date of the next meeting of the Finance, Policy & General Purposes Committee is scheduled to be held on Monday 27 January 2025.
13. **Exclusion of the Press & Public**

In accordance with section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, in view of the confidential nature of the business

about to be transacted, it is advisable in the public interest that the press and public are excluded from the remainder of the meeting.

14. **Cemetery Lodge / Licence Dispute** (Pages 1560 - 1600)
15. **Bank Tenders** (To Follow)

Appendix 1 Grant Application – High Street Traders Association
(Pages 1601 – 1609)

Appendix 2 Grant Application - Goodsheds
(Pages 1610– 1620)

Distribution

Electronic notification of summons and front page Agenda to all Committee members. Email notification of electronic papers to all Barry Town Councillors (22). A full copy of the agenda and papers for this meeting (with the exception of confidential items) will be available at the Town Council Offices and on the Town Council Website – www.barrytowncouncil.gov.uk

This document is available in large print and other formats upon request/Cewch y ddogfen hon mewn print bras a ffor matiau eraill drwy holi.

BARRY TOWN COUNCIL

MINUTES OF A MEETING OF THE FINANCE, POLICY & GENERAL PURPOSES COMMITTEE HELD ON MONDAY 9 SEPTEMBER 2024 AT 7PM

PRESENT: Councillor Brooks (Chair) together with Councillors Clarke, Drake, ES Goodjohn (Vice Chairperson), S Hodges, Thomas and McKinney

ALSO PRESENT: Mark Sims – Deputy Chief Officer
Rachel Williams – Finance Administrator
Councillor N Hodges
Councillor T Ball
Chloe Atkinson (Barry & District News)

F159. **APOLOGIES FOR ABSENCE**

Councillor Thomas joined the meeting then had technical difficulties.

F160. **TO RECEIVE DECLARATIONS OF INTEREST UNDER THE COUNCILS CODE OF CONDUCT**

RESOLVED: That no declarations of interest were received.

F161. **WELL-BEING OF FUTURE GENERATIONS (WALES) ACT 2015**

RESOLVED: That the Well-being of Future Generations (Wales) Act 2015 be received and noted.

F162. **TO APPROVE THE MINUTES OF THE FINANCE, POLICY & GENERAL PURPOSES COMMITTEE MEETING HELD ON 17 JUNE 2024**

RESOLVED: That the minutes of the Finance, Policy & General Purposes Committee held on 17 June 2024 be approved and signed as a correct record.

F163. **BUDGET MONITORING REPORT TO 31 JULY 2024**

Members were informed about the Council's income and expenditure in the 2024/25 financial year as at the end of July 2024.

RESOLVED: That the budget monitoring report for July 2024, indicating actual income and expenditure up to the end of month four in the 2024/25 financial year be received currently projecting a net underspend of £272 that will result in a net amount of £188,865 being transferred from reserves rather than an amount of £189,137 in the budget for 2024/25.

F164. **SCHEDULE OF PAYMENTS FOR SEPTEMBER 2024**

Members were provided with the schedule of payments for September 2024 consisting of direct debits and BACS payments, in the amount of £27,756.40.

RESOLVED: That the schedule of payments for September 2024 consisting of direct debits and BACS payments in the amount of £27,756.40 be approved.

F165. **INTERNAL AUDIT REPORT 2023/24**

Members were provided with the internal auditor's report (Final Update) for 2023/24.

RESOLVED:

- 1. That the Internal Audit Report (Final Update) for 2023/24 be received and noted.**
- 2. That members agree to re-appoint Auditing Solutions Ltd as internal auditor for 2024/25.**

F166. **GDPR UPDATE**

The Deputy Chief Officer advised members that there was nothing to report in relation to GDPR.

RESOLVED: That members received and noted the GDPR update.

F167. **RECOMMENDATIONS FROM OTHER COMMITTEES**

Members received a recommendation from the Personnel Committee meeting held on 2 September 2024 to approve and adopt the new Probation Policy.

RESOLVED: That the new Probation Policy be approved and adopted.

F168. **DATE OF NEXT MEETING**

RESOLVED: The date of the next meeting of the Finance, Policy and General Purposes Committee will be held on Monday 25 November 2024.

Meeting closed at 7.08pm

Signed(Chairperson) Dated

FOR INFORMATION ONLY

ACTION SHEET - FINANCE, POLICY & GENERAL PURPOSES COMMITTEE - 9 SEPTEMBER 2024

MINUTE NO.		ACTION TO BE TAKEN BY	DATE ACTION TO BE CARRIED OUT	PROGRESS
F165	That members agree to re-appoint Auditing Solutions Ltd as internal auditor for 2024/25.	DCO	16.09.24	Completed
F167	That the new Probation Policy be approved and adopted.	DCO	25.11.24	On agenda 25.11.24

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE	25 NOVEMBER 2024	AGENDA ITEM: 5
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BUDGET MONITORING REPORT 31 OCTOBER 2024

Report Author

Mark Sims, Deputy Chief Officer

Attached: A. Budget Monitoring Report October 2024 (2 pages)
B. Projected Reserves at 31 March 2025 (as at 31 October 2024) (1 page)

Purpose of Report

To inform members about the Council's income and expenditure in the 2024/25 financial year as at the end of October 2024.

Background Information

On the following pages is the budget monitoring report October 2024, indicating actual income and expenditure up to the end of month seven in the 2024/25 financial year. In addition, the projected out turn for the current financial year is provided highlighting anticipated overspends and under-spends on various budget headings currently projecting a net underspend of **£45,151** that will result in a net amount of £143,986 being transferred from reserves rather than an amount of £189,137 in the budget for 2024/25.

Recommendation

Members are requested to receive the budget monitoring report for October 2024, indicating actual income and expenditure up to the end of month seven in the 2024/25 financial year, noting the projected underspend of **£45,151** for 2024/25 that will result in a net amount of £143,986 being transferred from reserves.

Budget Monitoring Report October 2024

Description	Item No.	Gross Expenditure		Committed Expenditure	Balance	Budget For Year	Year End Projections	Projected Variance
		Budget	Expenditure					
		12 Months	7 Months					
		£	£	£	£	£	£	£
Salaries	1	1,032,350	538,463	494,152	-265	1,032,350	1,032,615	-265
Pension Added Years Costs	2	10,885	5,428	5,442	15	10,885	10,870	15
Personal Hygiene Facilities	3	2,098	973	894	231	2,098	1,867	231
Personal Protective Equipment / Clothing	3	4,600	793	2,157	1,650	4,600	2,950	1,650
Cleaning Products	3	3,600	1,154	1,646	800	3,600	2,800	800
Officers Travel and Subsistence	4	2,550	1,073	927	550	2,550	2,000	550
Rates	5	9,458	5,438	3,628	392	9,458	9,066	392
Water	6	3,082	1,512	1,934	-364	3,082	3,446	-364
Rent	7	36,256	26,316	9,940	0	36,256	36,256	0
Electricity	8	15,203	6,979	7,062	1,162	15,203	14,041	1,162
Gas	9	2,269	646	2,623	-1,000	2,269	3,269	-1,000
Telephone / Alarm Line	10	4,651	2,363	2,091	197	4,651	4,454	197
Postage	11	2,000	965	535	500	2,000	1,500	500
Printing and Stationery	12	2,500	1,654	646	200	2,500	2,300	200
Insurance	13	7,050	7,104	0	-54	7,050	7,104	-54
Photocopier Costs	14	2,625	1,715	585	325	2,625	2,300	325
Property Maintenance and Improvements	15	47,650	21,769	26,134	-253	47,650	47,903	-253
Equipment	16	16,927	8,938	6,489	1,500	16,927	15,427	1,500
Equipment Maintenance	17	15,750	5,648	7,752	2,350	15,750	13,400	2,350
Bank Charges	18	1,010	487	413	110	1,010	900	110
Audit Fees - Internal	19	1,735	510	1,020	205	1,735	1,530	205
Legal Fees	20	6,000	2,935	2,065	1,000	6,000	5,000	1,000
Audit Fees - External	21	530	1,210	2,790	-3,470	530	4,000	-3,470
Professional Fees	22	6,000	7,620	18,514	-20,134	6,000	26,134	-20,134
General Salaries Contingency	23	40,000	25,738	16,667	-2,405	40,000	42,405	-2,405
Health and Safety	24	5,775	1,989	2,011	1,775	5,775	4,000	1,775
Internet Broadband	25	5,978	3,434	2,630	-86	5,978	6,064	-86
BACAS Burials System Annual Maintenance	29	2,970	0	2,970	0	2,970	2,970	0
Microshade Citrix	30	12,030	7,506	4,722	-198	12,030	12,228	-198
Welsh Translation Service	31	4,000	954	1,546	1,500	4,000	2,500	1,500
HR Costs (My HR Tool Kit Online Portal)	32	0	662	726	-1,388	0	1,388	-1,388
Horticulture	8	800	212	588	0	800	800	0
Vehicle Maintenance	11	3,234	2,894	340	0	3,234	3,234	0
Haulage and Fuel	12	10,595	2,628	4,472	3,495	10,595	7,100	3,495
Vehicle Tax and Insurance	13	710	258	342	110	710	600	110
Philadelphia Cemetery	14	500	0	500	0	500	500	0
Interest on PWLB Loan	15	365	243	122	0	365	365	0
Capital Repayment on PWLB Loan	16	10,464	5,232	5,232	0	10,464	10,464	0
Treework Maintenance	17	7,156	495	6,661	0	7,156	7,156	0
Cemetery Roads Maintenance	19	3,780	3,021	759	0	3,780	3,780	0
Memorial Safety Advertising	20	500	625	0	-125	500	625	-125
Cemetery Subscriptions	21	722	420	230	72	722	650	72
Memorial Inspection Maintenance	1	10,000	825	4,175	5,000	10,000	5,000	5,000
Cemetery Approach Gardens Property Maintenance	26	5,000	185	1,815	3,000	5,000	2,000	3,000
Bees at Cemetery	27	500	200	200	100	500	400	100
New Electric Vehicle	27	0	2,190	0	-2,190	0	2,190	-2,190
New Play Equipment	11	1,600	0	500	1,100	1,600	500	1,100
Online Charges re Website Bookings	13	480	122	178	180	480	300	180
Community Groups Use of CACC (FOC)	1	1,800	479	521	800	1,800	1,000	800
Other Professional Fees (PPL/PRS)	15	0	1,268	0	-1,268	0	1,268	-1,268
Civic Hospitality - Remembrance Sunday	1	5,000	1,230	570	3,200	5,000	1,800	3,200
Civic Hospitality - Civic Service	1	2,000	764	836	400	2,000	1,600	400
Civic Hospitality - Annual Meeting	1	650	487	0	163	650	487	163
Civic Hospitality - Bryan Foley Award	1	400	0	400	0	400	400	0
Civic Hospitality - Christmas Candle Service	1	50	0	50	0	50	50	0
Civic Hospitality - Freedom of Town	1	500	0	500	0	500	500	0
Mayor's Hospitality	2	500	0	500	0	500	500	0
Mayor's Medallions and Plaques	3	2,750	2,815	0	-65	2,750	2,815	-65
Civic Regalia - Repairs and Servicing	3	2,000	1,491	0	509	2,000	1,491	509
Mayor's Allowance inc. On Cost	5	1,619	1,602	0	17	1,619	1,602	17
Deputy Mayor's Allowance inc. On Cost	5	500	500	0	0	500	500	0
Mayor's Travel	6	4,000	0	100	3,900	4,000	100	3,900
Mayor's Donations	7	500	86	414	0	500	500	0
Mayor's Advertising	8	260	177	83	0	260	260	0
Civic Gifts	9	250	0	0	250	250	0	250
Corporate Events - Christmas Lights	3	20,000	5,988	14,012	0	20,000	20,000	0
Corporate Events - Christmas Events	3	10,000	5,040	4,160	800	10,000	9,200	800
Corporate Events - Christmas Charity Event	3	2,000	0	2,000	0	2,000	2,000	0
Corporate Events - Community Events	3	20,000	10,183	8,187	1,630	20,000	18,370	1,630
Corporate Events - Community Event Attendance	3	1,000	0	0	1,000	1,000	0	1,000
Corporate Events - Staff Sustenance	3	500	78	123	300	500	200	300
Corporate Events - Equipment and Storage	3	4,000	1,942	1,558	500	4,000	3,500	500
Corporate Marketing and Communications	3	5,000	406	3,094	1,500	5,000	3,500	1,500
Website Costs	3	2,000	300	700	1,000	2,000	1,000	1,000
Corporate Projects - Town Center Planters	4	8,000	0	7,200	800	8,000	7,200	800
Corporate Projects - Barry Youth Action	5	3,000	50	2,950	0	3,000	3,000	0
Corporate Projects - Dementia Friendly Project	7	3,000	0	0	3,000	3,000	0	3,000
Corporate Projects - Shop Local Campaign	8	10,000	0	10,000	0	10,000	10,000	0
Corporate Projects - Globally Responsible Barry	10	11,000	3,255	2,325	5,420	11,000	5,580	5,420
Corporate Projects - Arts, Culture and Entertainment	11	100,000	34,867	0	65,133	100,000	34,867	65,133
Community Grants - Green Grants	13	4,000	0	4,000	0	4,000	4,000	0
Community Grants - Christmas Meals	14	3,000	0	3,000	0	3,000	3,000	0
Community Grants - Voluntary Organisations	15	15,000	4,745	10,255	0	15,000	15,000	0
Community Grants - Small Business Grants	16	3,000	865	2,135	0	3,000	3,000	0
Community Grants - Books for Schools	17	10,000	0	10,000	0	10,000	10,000	0
Community Grants - Arts, Culture and Entertainment	19	20,000	10,278	9,722	0	20,000	20,000	0
Cemetery Roads Improvement	4	22,500	22,500	0	0	22,500	22,500	0
Subscriptions		10,925	10,520	30	375	10,925	10,550	375
Councillor Training		4,000	160	1,340	2,500	4,000	1,500	2,500
Staff Training		20,000	13,327	6,673	0	20,000	20,000	0
Councillor Allowances		2,000	416	0	1,584	2,000	416	1,584
Councillor Tablets		760	792	0	-32	760	792	-32
Councillor Emails		435	460	0	-25	435	460	-25
Staff Wellbeing Fund		500	0	500	0	500	500	0
Long Service Award		1,000	0	700	300	1,000	700	300
Cemetery Benches	5	2,000	1,950	0	50	2,000	1,950	50
Covid-19 Expenditure	1	0	626	0	-626	0	0	0
Miscellaneous	6	0	0	0	0	0	0	0
Total Expenditure		1,705,337	851,172	765,462	88,703	1,705,337	1,616,008	89,329

Budget Monitoring Report October 2024

Gross Income								
Description	Item No.	Budget	Income	Balance	Budget	Year End	Projected	Variance
		12 Months	7 Months		For Year	Projections		
		£	£	£	£	£	£	£
Bank Interest	1	20,000	13,835	-6,165	20,000	20,000		0
Interment Fees	1	84,521	33,838	-50,683	84,521	58,008		-26,513
Exclusive Right of Burials	2	33,296	10,620	-22,676	33,296	18,206		-15,090
Memorial Fees	3	28,947	10,968	-17,979	28,947	18,802		-10,145
Transfer of Exclusive Right of Burials	4	1,181	1,680	499	1,181	2,880		1,699
Hire of Chapel	5	462	385	-77	462	660		198
War Graves	6	78	0	-78	78	78		0
Cemetery Lodge Rent	7	6,178	3,696	-2,482	6,178	6,336		158
Other Miscellaneous Income	8	2,000	312	-1,688	2,000	535		-1,465
Cemetery Improvement Fee	9	3,024	1,449	-1,575	3,024	2,484		-540
Grants Receivable	10	0	0	0	0	0		0
Other Miscellaneous Income	2	0	0	0	0	0		0
Assets Disposal Proceeds	11	0	0	0	0	0		0
Porthkerry Agreement	3	15,501	7,751	-7,751	15,501	15,501		0
Lettings	1	24,000	18,387	-5,613	24,000	31,521		7,521
Total Income		219,188	102,921	-116,268	219,188	175,010		-44,178
Net Expenditure								
Description	Item No.	Budget	Expenditure	Committed	Balance	Budget	Year End	Projected
		12 Months	7 Months	Expenditure		For Year	Projections	
		£	£	£	£	£	£	£
Total Net Expenditure		1,486,149	748,251	765,462	-27,565	1,486,149	1,440,998	45,151
Transfer to / (from) reserves		(189,137)				(189,137)	(143,986)	
Amount to be met from Precept		1,297,012				1,297,012	1,297,012	
Our net budget for the year is £1,486,149 with actual expenditure for the 7 months to 31 October 2024 of £748,251 and committed expenditure of £765,462 noting that an amount of £189,137 will be drawn down from reserves.								
Our projected out-turn for the year produces an underspend of £45,151 (£89,329 less expenditure with £44,178 less income). This will result in a net amount of £143,986 being transferred from reserves rather than transferring £189,137 from reserves.								

Budget Monitoring Report October 2024

Description of Reserves	Balance at 01.04.24	Contribution to reserve	Contribution from reserve	Balance at 31.03.25
Cemetery Improvement Reserve	8,360	2,484	(2,000)	8,844
Acquisition Reserve	320,566	65,133	-	385,699
Plant and Machinery Reserve	1,100	-	-	1,100
Election Reserve	-	12,810	-	12,810
Place Plan Reserve	3,000	-	(3,000)	-
Cemetery Roads Reserve	2,500	-	-	2,500
Staff Training Reserve	6,000	-	(6,000)	-
General Reserve	534,911	-	(213,413)	321,498
Total	876,437	80,427	(224,413)	732,451

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE	25 NOVEMBER 2024	AGENDA ITEM: 6
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SCHEDULE OF PAYMENTS FOR NOVEMBER 2024

Report Author

Rachel Williams, Finance Administrator

Attached: A. Schedule of Payments of Accounts for November 2024
(2 pages)

Purpose of Report

To provide members with the schedule of payments for November 2024 consisting of direct debits and BACS payments, in the amount of £23,754.22 that is attached on the following pages.

Background Information

Financial Regulation 5.2 states “The RFO shall prepare a schedule of payments of accounts, including cheques requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule on a monthly basis either to a meeting of the Town Council or any Standing Committee, depending on which meets first. The Council / Committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council or appropriate Committee.”

The schedule of payments for November 2024 consisting of direct debits and BACS payments, in the amount of £23,754.22 is attached for approval.

Recommendation

Members are requested to approve the schedule of payments for November 2024 consisting of direct debits and BACS payments, in the amount of £23,754.22 that is attached on the following pages.

Schedule of Payments of Accounts For November 2024

Chq No.	Supplier	Description	Net	Vat	Price (£)	Posted To
BACS	Seton	Beware of moving vehicles signs x 4	93.50	18.70	112.20	Cemetery/Property Maintenance
BACS	Seton	Beware of moving vehicles stencil	10.40	2.08	12.48	Cemetery/Property Maintenance
BACS	Tip Top Toilets	Portaloos hire for use at Porthkerry Cemetery	107.14	21.43	128.57	Porthkerry Cemetery/Property Maintenance
BACS	One Voice Wales	Biodiversity Part 3 - Module 26 training course	40.00	0.00	40.00	Corporate/Councillor Training
BACS	One Voice Wales	Information Management - Module 15 training course	40.00	0.00	40.00	Corporate/Councillor Training
BACS	Memsafe	Memorial Safety Training	595.00	119.00	714.00	Corporate/Staff Training
BACS	Overt Security	Security at Cemetery	249.00	49.80	298.80	Cemetery/Professional Fees
BACS	Overt Security	Security at Cemetery	249.00	49.80	298.80	Cemetery/Professional Fees
BACS	Virgin Media	Broadband at Pioneer Hall	68.75	13.75	82.50	Pioneer Hall/Broadband
BACS	PPL PRS	Music license fee for community centre	642.16	128.43	770.59	CACC/Professional Fees
BACS	Millennium Quest	35' Norwegian Spruce Christmas Tree & lights	5,596.00	1,119.20	6,715.20	Corporate/Corporate Events
BACS	Vale Jewellery	Workshop at Halloween event	100.00	0.00	100.00	Corporate/Corporate Events
DD	Biffa Waste	Skip hire and excess tonnage charge	184.49	36.90	221.39	Cemetery/Property Maintenance
DD	Viking	Various stationary supplies	50.79	4.36	55.15	M&S/Stationary
DD	Lloyds Bank	Charges incurred from 1 August to 31 August 2024	34.30	0.00	34.30	M&S/Bank Charges
DD	Lloyds Cardnet	Cardnet charges for the month of August 2024	20.69	0.00	20.69	M&S/Bank Charges
DD	British Gas	Gas bill 15.08.24 - 14.09.24	28.61	1.43	30.04	Pioneer Hall/Gas
BACS	Audit Wales	Audit Fees 2021/22	2,500.00	0.00	2,500.00	M&S/External Audit
DD	Pitney Bowes	Quarterly Rental in Advance	110.00	22.00	132.00	M&S/Postage
DD	Pitney Bowes	Quarterly Rental in Advance	110.00	22.00	132.00	M&S/Postage
DD	Pitney Bowes	Royal Mail underpayment	0.60	0.00	0.60	M&S/Postage
BACS	Green Squirrel	Wand making workshop at Halloween event	485.00	0.00	485.00	Corporate/Corporate Events
BACS	Green Circle	Concrete for use at Cemetery	558.00	111.60	669.60	Cemetery/Property Maintenance
BACS	MUUD	Pottery painting at Halloween event	300.00	0.00	300.00	Corporate/Corporate Events
DD	British Gas	Electricity bill 22.08.2024 - 21.09.2024	229.01	11.45	240.46	Cemetery/Electric
DD	British Gas	Electricity bill 22.08.2024 - 21.09.2024	144.18	7.20	151.38	Pioneer Hall/Electricity
BACS	Employee 008	Staff mileage claim	35.35	1.05	36.40	M&S/Officer Travel
BACS	Employee 2015	Staff mileage claim	32.19	0.96	33.15	M&S/Officer Travel
BACS	Pugh's Garden Centre	2000 bulbs	277.56	27.77	305.33	Cemetery/Horticulture
BACS	Pugh's Garden Centre	1000 bulbs	138.89	55.55	194.44	Cemetery/Property Maintenance
BACS	Vale of Glamorgan Council	Charges for emergency road closure re Christmas lights	392.10	0.00	392.10	Corporate/Corporate Events
BACS	Roman Solutions	Snowdon Bench x4 & delivery	1,950.00	390.00	2,340.00	Special Projects/Benches
BACS	Vale of Glamorgan Council	Wreath for Mayor	20.00	0.00	20.00	Civic/Mayor's Donations
DD	Lloyds Credit Card	Cashback credit	-8.66	0.00	-8.66	M&S/Bank Charges
DD	Lloyds Credit Card	8 piece heavy duty lynch pins	6.48	1.30	7.78	Cemetery/Equipment
DD	Lloyds Credit Card	Smoke alarm	15.74	3.15	18.89	Cemetery/Property Maintenance
DD	Lloyds Credit Card	Karcher single disc machine orbital spray	1,027.93	205.59	1,233.52	Pioneer Hall/Equipment
DD	Lloyds Credit Card	Wall mount emergency eye wash station	40.82	8.16	48.98	M&S/Health & Safety
DD	Lloyds Credit Card	Heavy duty mounting adhesive pads	9.09	1.82	10.91	Pioneer Hall/Property Maintenance
DD	Lloyds Credit Card	Blue refuse bags	60.00	0.00	60.00	Pioneer Hall/Cleaning

Schedule of Payments of Accounts For November 2024

Chq No.	Supplier	Description	Net	Vat	Price (£)	Posted To
DD	Lloyds Credit Card	Blue refuse bags	60.00	0.00	60.00	CACC/Cleaning
DD	Lloyds Credit Card	Epson Ink cartridges	38.65	7.76	46.41	M&S/Stationary
DD	Lloyds Credit Card	Office chair	95.42	19.08	114.50	M&S/Equipment
DD	Lloyds Credit Card	Various parking safety equipment	64.16	12.85	77.01	Cemetery/Property Maintenance
DD	Lloyds Credit Card	Car parking security bollard x2	37.48	7.50	44.98	Cemetery/Property Maintenance
DD	Lloyds Credit Card	Cashback credit	-3.19	0.00	-3.19	M&S/Bank Charges
DD	Lloyds Credit Card	Credit card annual fee	32.00	0.00	32.00	M&S/Bank Charges
DD	Lloyds Credit Card	Grip strip for steps & line marking paint	91.95	18.39	110.34	Cemetery/Property Maintenance
DD	Lloyds Credit Card	Salvia plants x 2	24.13	4.82	28.95	Cemetery/Cemetery Approach Gardens
DD	Lloyds Credit Card	Canvas print for 50 year photo competition	27.93	5.59	33.52	Corporate/Advertising
DD	Lloyds Credit Card	Armorgard flammables box	367.00	73.40	440.40	Cemetery/Equipment
DD	Lloyds Credit Card	Cashback credit	-0.70	0.00	-0.70	M&S/Bank Charges
DD	Lloyds Credit Card	Staff training course	72.00	0.00	72.00	Corporate/Staff Training
DD	Lloyds Credit Card	Office chair	38.32	7.67	45.99	M&S/Equipment
DD	Lloyds Credit Card	Epson Ink cartridge	18.32	3.66	21.98	Cemetery/Equipment
DD	Lloyds Credit Card	Cashback credit	-4.72	0.00	-4.72	M&S/Bank Charges
DD	Lloyds Credit Card	Recycling centre admission fee	18.50	0.00	18.50	Pioneer Hall/Property Maintenance
DD	Lloyds Credit Card	Rowan tree	73.00	0.00	73.00	Cemetery/Horticulture
DD	Lloyds Credit Card	Peel stop primer paint	31.32	6.26	37.58	Cemetery/Property Maintenance
DD	Lloyds Credit Card	Yale valve safe laptop	53.75	10.75	64.50	M&S/Equipment
DD	Lloyds Credit Card	Disposal of tyre costs	399.00	79.80	478.80	Cemetery/Equipment Maintenance
DD	Lloyds Credit Card	MMC Pro Weed Control	65.90	13.18	79.08	Cemetery/Property Maintenance
DD	Lloyds Credit Card	Eye test for staff member	35.00	0.00	35.00	M&S/Health & Safety
DD	Lloyds Credit Card	CIPD admission fee	149.00	0.00	149.00	Corporate/Staff Training
DD	Vodafone	Monthly rental of six mobile phones & calls for September 24	92.37	18.47	110.84	M&S/Telephone
DD	Vodafone	Monthly rental of one mobile phone & calls for September 24	10.00	2.00	12.00	Cemetery/Telephone
DD	Vodafone	Monthly rental of mobile Wi-Fi for September 2024	21.25	4.25	25.50	Cemetery/Broadband
DD	Vodafone	Monthly rental of two mobile phones & calls for September 24	53.46	10.69	64.15	CACC/Telephone
DD	Vodafone	Monthly rental of two mobile phones & calls for September 24	42.34	8.47	50.81	Pioneer Hall/Telephone
BACS	St Johns Ambulance	First Aid at Work training course	80.00	16.00	96.00	Corporate/Staff Training
BACS	St Johns Ambulance	First Aid at Work training course	80.00	16.00	96.00	Corporate/Staff Training
BACS	MPLC	Annual motion picture licensing fee	263.81	52.76	316.57	Corporate/Corporate Events
BACS	Barry Training Services	Safety Awareness assessment testing & skid steer course	511.20	102.20	613.20	Corporate/Staff Training
BACS	High Speed Training	Various training courses for staff	363.60	72.72	436.32	Corporate/Staff Training
BACS	High Speed Training	Various training courses for staff	395.10	79.02	474.12	Corporate/Staff Training
BACS	Newhall	Various cleaning supplies	150.16	30.03	180.19	M&S/Cleaning
BACS	Caer Health	OHP telephone referral	245.00	0.00	245.00	M&S/Professional Fees
Total For This Period			20,636.62	3,117.80	23,754.22	
Total from previous period			398,014.73	52,759.99	452,791.62	
Total to 25 November 2024			418,651.35	55,877.80	476,545.84	

CEMETERY FEES AND CHARGES 2025/26

Report Author

Mark Sims, Deputy Chief Officer

Attached: A. Current and Proposed fees for Merthyr Dyfan Cemetery (5 pages)
B. Current and Proposed fees for Porthkerry Cemetery (1 page)

Purpose of Report

The purpose of this report is to request that Members consider, and review the cemetery fees and charges for the financial year 1 April 2025 to March 2026.

The Council's decision with regards to Porthkerry Cemetery will be forwarded to the Vale of Glamorgan Council advising them of the proposed increase for their Cabinet's consideration.

Background

On 18 September 2024 the Office for National Statistics advised that The Consumer Prices Index (CPI) rose by 2.2% in the 12 months to August 2024, unchanged from July.

Members are requested to consider an increase of 2.2% to **ALL** cemetery fees.

Based on the projected out-turn as per the Budget Monitoring Reports to August 2024, an increase of 2.2% could generate an additional £2,868 of income.

Please find attached a schedule of the current and proposed price list for Merthyr Dyfan and Porthkerry Cemeteries.

Recommendation

1. Members are requested to consider and agree the proposed fees and charges for the 2025/2026 financial year.
2. That a recommendation be referred to the meeting of the Finance, Policy and General Purposes Committee to be held on 25 November 2024.
3. That the Vale of Glamorgan Council is advised of the proposed increase in the Porthkerry Cemetery fees and in particular the increase in the excavation charges (the excavation charge is a non-negotiable charge).

Prices for Merthyr Dyfan Cemetery 2025 / 2026

BARRY TOWN COUNCIL - CYNGOR TREF Y BARRI.

Exclusive Right of Burial (Includes Cemetery Improvement Fee of £65)

Residents of Barry

2024 / 2025

2025 / 2026

1	In any earthen grave 7' x 4' (70 years)		£657		£672
2	In any earthen cremated remains grave 4' x 3' (70 years)		£375		£384
3	In a walled grave or vault 7' x 4' (70 years)		£1,446		£1,478
4	In a walled grave or vault 7' x 8' (70 years)		£2,050		£2,095
5	Reclaimed earthen grave 7' x 4' (25 years)		£272		£278

Non - Residents of Barry

1	In any earthen grave 7' x 4' (70 years)		£1,845		£1,886
2	In any earthen cremated remains grave 4' x 3' (70 years)		£999		£1,022
3	In a walled grave or vault 7' x 4' (70 years)		£4,206		£4,304
4	In a walled grave or vault 7' x 8' (70 years)		£6,018		£6,155
5	Reclaimed earthen grave 7' x 4' (25 years)		£692		£704

Interment Fees

Residents of Barry

1	In Graves for which an Exclusive Right of Burial has been granted.						
a	For an interment in an earthen grave.	1 Depth	2 Depth	3 Depth	1 Depth	2 Depth	3 Depth
	I Below Eighteen Years (Charged to WG MOU)	£309	£520	£720	£316	£531	£736
	II Eighteen years and over	£454	£654	£859	£464	£668	£878
b	For an interment in a bricked grave or vault.						
	I Any interment in a bricked grave 7' x 4' or vault			£458			£468
	II Any interment in a bricked grave 7' x 8' or vault			£739			£755
c	For any interment of cremated remains in any earthen grave.			£257			£263

d	For any interment of cremated remains in the Garden of Remembrance.			£162				£166
e	To scatter ashes in the newly created Scatter Garden.			£54				£55
f	For an interment of a body part in an earthen grave (up to £50 at officers discretion).							
g	For every 1 inch or part thereof in width excavated for a grave which is to admit a coffin or casket having a greater width than 2' 6".			£83				£85
h	Cancellation Fee - 50% of original fee (For re-opened graves only).							
i	To provide a test dig for one depth			£233				£239
	To provide a test dig for two depth			£337				£345
2	In Graves for which an Exclusive Right of Burial has NOT been granted							
a	For an interment in an earthen grave							
I	Below Eighteen Years (Charged to WG MOU)			£309				£316
II	Eighteen years and over			£454				£464
b	For every 1 inch or part thereof in width excavated for a grave which is to admit a coffin or casket having a greater width than 2' 6".			£83				£85
c	Cancellation Fee - 50% of original fee (For re-opened graves only).							
<u>Non - Residents of Barry</u>								
1	In Graves for which an Exclusive Right of Burial has been granted.							
a	For an interment in an earthen grave.	1 Depth	2 Depth	3 Depth	1 Depth	2 Depth	3 Depth	
I	Below Eighteen Years (Charged to WG MOU)	£927	£1,560	£2,160	£948	£1,593	£2,208	
II	Eighteen years and over	£1,362	£1,962	£2,577	£1,392	£2,004	£2,634	
b	For an interment in a bricked grave or vault.							
I	Any interment in a bricked grave 7' x 4' or vault			£1,374			£1,404	
II	Any interment in a bricked grave 7' x 8' or vault			£2,217			£2,265	
c	For any interment of cremated remains in any earthen grave. ¹⁵³⁸			£771			£789	

	d	For any interment of cremated remains in the Garden of Remembrance.	£486		£498
	e	To scatter ashes in the newly created Scatter Garden.	£162		£165
	f	For every 1 inch or part thereof in width excavated for a grave which is to admit a coffin or casket having a greater width than 2' 6".	£249		£255
	g	Cancellation Fee - 50% of original fee (For re-opened graves only).			
	h	To provide a test dig for one depth	£699		£717
		To provide a test dig for two depth	£1,011		£1,035
2	In Graves for which an Exclusive Right of Burial has NOT been granted				
	a	For an interment in an earthen grave			
	I	Below Eighteen Years (Charged to WG MOU)	£927		£948
	II	Eighteen years and over	£1,362		£1,392
	b	For every 1 inch or part thereof in width excavated for a grave which is to admit a coffin or casket having a greater width than 2' 6".	£249		£255
	c	Cancellation Fee - 50% of original fee (For re-opened graves only).			
Memorial Fees					
	For the right to erect any memorial, on a full grave where an Exclusive Right of Burial has been granted: (Please refer to sizing below)		£254		£260
	For the right to erect any memorial, on a cremated remains grave where an Exclusive Right of Burial has been granted: (Please refer to sizing below)		£215		£220
	For the right to erect a tablet, in front of a main memorial on a full grave where an Exclusive Right of Burial has been granted, not exceeding 24" (left to right) x 18" (front to back). Sloping tablets permitted with height of 5 inches at rear sloping to 2 inches at front.		£161		£165
			1539		

To carry out any additional inscription in relation to any form of memorial.	£109		£112
Permit to place a small wedge memorial in a location within the cemetery in consultation with the Cemetery Team Leader (Section MT)	£49		£50
<p>For a Full Grave the total overall height of 4' 7" (55 inches) is the size of the memorial that includes the headstone plate and base, above the concrete headstrips/rafts on the new sections or above a reinforced concrete foundation slab on the older sections. The maximum width permitted is 3' (36 inches) with a maximum thickness of 4 inches. PLEASE NOTE that a reinforced concrete and/or granite or hard stone foundation slab is not required on top of the concrete headstrips/rafts on new sections, however is permitted but the total overall height is restricted to 4' 7" (55 inches) from the concrete headstrip/raft.</p>			
<p>For a Cremated Remains Grave the total overall height of 2' 7" (31 inches) is the size of the memorial that includes the headstone plate and base, above the concrete headstrips/rafts on the new sections or above a reinforced concrete foundation slab on the older sections. The maximum width permitted is 2' (24 inches) with a maximum thickness of 3 inches. PLEASE NOTE that a reinforced concrete and/or granite or hard stone foundation slab is not required on top of the concrete headstrips/rafts on new sections, however is permitted but the total overall height is restricted to 2' 7" (31 inches) from the concrete headstrip/raft.</p>			
<p>It is the responsibility of the fixer mason to ensure that memorial installation is carried out in accordance with BS8415 (British Standard for the Memorial Masonry Industry).</p>			
<p>Babies Memorial Garden / New Garden of Remembrance / Cremated Remains Octagon Planter (Section EE)</p>			
Purchase of a plaque, including inscription 7.5" x 5", (12" x 3") and an aluminium flower container (70 years) including VAT.	£432		£444
<p>Old Garden of Remembrance Cremated Remains Octagon Planter (Section H,O,P)</p>			
Purchase of a plaque, including inscription 6" x 3" and an aluminium flower container (70 years) including VAT.	£240		£246
<p>Sanctum Panorama Columbaria</p>			
Cost of 20 year lease	£239.40		£245
Cost of placement of each set of ashes within niche	£119.70		£125
Cost of inscribed plaque (to include up to 80 letters) including VAT.	£136.08		£150
Cost of first ashes interment	£495.18		£520
	1540		

Cost of placement of each set of ashes within niche		£119.70		£125
Cost of additional inscription to existing plaque including VAT.		£68.04		£120
Cost of second ashes interment		£187.74		£245
Any plaques requiring more than 80 letters will incur an additional fee of £3.00 (including VAT) per letter. Artwork can be provided at an additional fee dependent on design.				
Other				
Book of Remembrance entry - with illustration (inc. VAT) - NEW FEE		£90		£96
Book of Remembrance entry - without illustration (inc. VAT) - NEW FEE		£42		£48
A search for an entry of burial in the register books. (Each application)		£10		£11
A certified copy of an entry of burial in the register books.		£10		£11
Providing a duplicate burial deed (typed).		£10		£11
For the assignment (transfer) of the Exclusive Right of Burial		£30		£31
For the exhumation of human remains from an earthen grave.		£1,169		£1,195
For the exhumation of human remains from a bricked grave or vault.		£2,080		£2,126
For the exhumation of an urn containing cremated remains from any grave.		£289		£295
For the exhumation of cremated remains from the garden of remembrance		£320		£327
For the use of Chapel		£77		£80
Capping fee for any earthen grave.		£188		£192
For Purchase of Ornamental Tree and Plaque		£155		£199
For Purchase of Bios Urn (options available for different seeds) (inc. VAT)		£75		Not Available
For Purchase of Print-a-Plate UK Plaque (for Bios Urn etc.) (inc. VAT)		£84		£96
THE GROUNDS ON WHICH CONSIDERATION CAN BE GIVEN FOR THE WAIVING OF NON RESIDENTS FEES WILL BE AS FOLLOWS AND THAT THIS DECISION BE MADE BY THE RELEVANT OFFICER:				
1. FORMER INHABITANTS OF BARRY WHO HAVE MOVED AWAY TO SEEK CARE OR TREATMENT FOR A CONDITION THAT IS NOT AVAILABLE IN BARRY.				
2. SOMEONE WHO HAS MOVED OUT OF BARRY TO LIVE WITH OR NEAR RELATIVES FOR CARE NO LONGER THAN FOUR YEARS PRIOR TO DEATH, WITH THE EXCEPTION OF EXCEPTIONAL CIRCUMSTANCES WHICH WILL BE DETERMINED BY OFFICERS.				

Prices for Porthkerry Cemetery 2025 / 2026

BARRY TOWN COUNCIL - CYNGOR TREF Y BARRI.

Exclusive Right of Burial	2024 / 2025			2025 / 2026		
In any earthen grave 7' x 4' (70 years)			£594			£607
In any earthen cremated remains grave 4' x 3' (70 years)			£312			£319
Interment Fees						
In Graves for which an Exclusive Right of Burial has been granted.						
For an interment in an earthen grave.	1 Depth	2 Depth	3 Depth	1 Depth	2 Depth	3 Depth
Below Eighteen Years (Charged to WG MOU)	£440	£648	£885	£450	£663	£905
Eighteen years and over	£585	£822	N/A	£598	£841	N/A
For any interment of cremated remains in any earthen grave.			£310			£317
For every 1 inch or part thereof in width excavated for a grave which is to admit a coffin or casket having a greater width than 2' 6".			£83			£85
Cancellation Fee - 50% of original fee (For re-opened graves only).						
To provide a test dig for one depth			£301			£308
To provide a test dig for two depth			£423			£433
Memorial Fees						
For the right to erect any monument, not exceeding 4' high x 3' wide with a thickness of 4 inches on a full grave where an Exclusive Right of Burial has been granted:			£254			£260
For the right to erect any monument, not exceeding 2' 3" high x 2' wide with a thickness of 3 inches, on a cremated remains grave where an Exclusive Right of Burial has been granted:			£215			£220
For the right to erect a tablet, in front of a main memorial on a full grave where an Exclusive Right of Burial has been granted, not exceeding 24" (left to right) x 18" (front to back). Sloping tablets permitted with height of 5 inches at rear sloping to 2 inches at front.			£161			£165
To carry out any additional inscription in relation to any form of memorial.			£109			£112
Other						
Search for, and a certified copy of an entry of burial in the register books.			£11			£11
Providing a duplicate burial deed.			£11			£11
For the assignment (transfer) of the Exclusive Right of Burial			£30			£31
For the exhumation of human remains from an earthen grave.			£1,227			£1,254
For the exhumation of an urn containing cremated remains from any grave.			£303			£310
Capping fee for any earthen grave.			£188			£192

NON RESIDENTS OF THE VALE OF GLAMORGAN ARE SUBJECT TO TRIPLE FEES ON ALL OF THE ABOVE, THIS MAY BE WAIVED AT THE DISCRETION OF THE CHIEF OFFICER / DEPUTY CHIEF OFFICER IN RELATION TO FORMER RESIDENTS OF THE VALE OF GLAMORGAN

**PIONEER HALL & CEMETERY APPROACH COMMUNITY CENTRE CHARGES
2025/26**

Report Author

Mark Sims, Deputy Chief Officer

Purpose of Report

The purpose of this report is to request that Members consider and review the hire charges at, the Pioneer Hall and the Cemetery Approach Community Centre for the financial year 1 April 2025 to March 2026.

Background

The Pioneer Hall is available for hire from 8am until 12.00 midnight, seven days a week, excluding bank holidays. The Community Centre is available from 8am until 10pm, seven days a week, excluding bank holidays.

Current Price List for 2024/2025 (from 1 April 2024)

8.00am – 5.00pm (Monday to Friday)	£10.00 per hour
After 5.00pm (Monday to Friday)	£20.00 per hour
Saturday and Sunday	£20.00 per hour
Children’s Party package (3 hour hire 10am-1pm or 2-5pm) (includes the use of the play equipment at Pioneer Hall)	£60.00
Regular bookings receive 10% discount. Staff discount 10%	

On 18 September 2024 the Office for National Statistics advised that The Consumer Prices Index (CPI) rose by 2.2% in the 12 months to August 2024, unchanged from July. Due to the current cost of living crisis, coupled with hall occupancy yet to return to pre-pandemic levels, officers suggest that Members consider **NO INCREASE** to the prices at the Pioneer Hall and the Cemetery Approach Community Centre thereby retaining the hourly charges as £10 per hour and £20 per hour respectively and the Children’s Party package to £60 as detailed below.

Proposed Price List for 2025/2026 (from 1 April 2025)

8.00am – 5.00pm (Monday to Friday)	£10.00 per hour
After 5.00pm (Monday to Friday)	£20.00 per hour
Saturday and Sunday	£20.00 per hour
Children’s Party package (3 hour hire 10am-1pm or 2-5pm) (includes the use of the play equipment at Pioneer Hall)	£60.00
Regular bookings receive 10% discount. Staff discount 10%	

Recommendations

1. Members are requested to consider the proposed hire charges for 2025/26 and to amend or confirm as appropriate.
2. That a recommendation be referred to the Meeting of the Finance, Policy and General Purposes Committee to be held on 25 November 2024.

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE	25 NOVEMBER 2024	AGENDA ITEM: 7b
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RECOMMENDATIONS FROM OTHER COMMITTEES – PERSONNEL COMMITTEE 11 NOVEMBER 2024

Report Author

Mark Sims, Deputy Chief Officer

Attached: A. Personnel Committee 11 November 2024 Agenda Item 8
Draft Probation Policy (4 pages)

Purpose of Report

To provide members with a recommendations from the Personnel Committee.

Background Information

At the Personnel Committee meeting held on 11 November 2024 Members were provided with a new draft probation policy that was Recommended to the Finance, Policy and General Purposes Committee meeting held on Monday 9 September 2024.

We undertook a 2-week consultation period with unions and staff requesting any comments to be provided with various comments received.

Councillor S Hodges asked if we should get advice from ACAS to ensure we are 100% legal in what the policy states

The Deputy Chief Officer advised that ACAS is unlikely to provide a legal opinion on our policy rather we would need to obtain legal advice from a firm of solicitors.

Councillor S Hodges said that there would obviously be a cost involved, however it is vitally important to get this right first time.

RECOMMENDED: To a meeting of the Finance Policy and General Purposes Committee being held on 25 November 2024 to obtain legal advice to confirm our legal stance on the comments received.

Recommendation

Members are requested to consider the recommendation from the Personnel Committee and authorise officers to obtain legal advice relating to the draft probation policy.

PROBATION POLICY UPDATE – CONSULTATION RESPONSES**Report Author**

Mark Sims, Deputy Chief Officer

- Attached:**
- A. Draft New Probation Policy (8 pages)
 - B. CIPD HR-Inform Probationary Period Policy (3 pages)
 - C. Unison’s Negotiating Probation Policies (12 pages)

Purpose of Report

To provide members with an update regarding responses received from staff during the consultation on the new Probation Policy.

Background Information

At the Committees meeting held on 2 September members were provided with a new draft probation policy. The Chief Officer informed the Deputy Chief Officer that the new probation policy was drafted with CIPD template and using Unison probation booklet. A copy of the CIPD template and Unison’s Negotiating Probation Policies is attached.

Councillor S Hodges pointed out an error on the report. On page 649 under the heading “Confirming successful completion of the probationary period”, the last paragraph should read “The line manager will confirm this to the employee in writing and put the letter on the HR file”

Councillor S Hodges also said she is happy with the process but asked what records do we keep – formal and informal, and what paperwork supports the probation.

The Deputy Chief Officer explained we currently use a ‘Lets Talk form’ which is a formal record of an informal discussion that allows staff members to voice any concerns they may have, includes any agreed actions, and is signed by both parties.

Councillor S Hodges said that if someone was unhappy with a decision, what paperwork do they see, even further down the line. Councillor Hodges suggested we tighten up completed paperwork and ensure its signed by both parties.

Councillor Johnson was not happy that the Probation Policy was only sent out to the Councillors on the day of the meeting as he didn’t get an opportunity to read it.

Minute R155 **RECOMMENDED:** To the meeting of the Finance, Policy and General Purposes Committee being held on Monday 9 September 2024, that the Probation Policy be approved and adopted, subject to the inclusion of an additional line relating to paperwork.

At the Finance, Policy and General Purposes Committee meeting held on 9 September 2024 members received a recommendation from the Personnel Committee meeting held on 2 September 2024 to approve and adopt the new Probation Policy.

Minute F167 **RESOLVED**: That the new Probation Policy be approved and adopted.

We undertook a consultation with unions and staff requesting any comments to be provided within 2 weeks.

Various comments have been received and can be summarised as below:

Probation Policy for new staff and where an existing member of staff is commencing a new role

Comments received included:

Applying a probationary period to an existing member of staff commencing a new role is unfair. It is generally accepted that a Probationary period is intended for NEW employees to an organisation. Employees presently employed by the Council should be exempt, unless an existing probationary period is still in force. This is the position at the Vale of Glamorgan Council and other Council's. For example, Lincolnshire County Council's Probation Policy states the following 'Only for New employees. Existing employees who have completed a probation period will not have another. We will manage any performance or conduct issues under the relevant policies (e.g. Capability Policy or Disciplinary Policy).'

If a member of staff moves to a new internal role, this suggests they will then go back on probation of a further 6 months... which seems extremely unfair. This new probationary period would mean that if unsuccessful in this role, they would be dismissed (presuming they can't return to their previous role) and 6 months is a long time to live in a period of uncertainty when you've worked for the company already for a number of years. As per the unfair dismissals act of 1977, an employee with more than 2 year's continuous service has protection against unfair dismissal and therefore cannot be put on a probationary period in the same way as a new external recruit. If a secondary probation is suggested, I would counter suggest a trial period – if at all. A trial period would allow their previous position to remain available should this not work out as dismissal isn't an option under the unfair dismissal act – they could be redeployed into a different role should they not wish to return to their previous role. This would all need to be included in the probationary policy as an additional T&C and option for existing employees.

As well as being used for new employees, probationary periods are to be used when a staff member is transferred or promoted internally. This would not promote staff retention or incentivise self-improvement/applying internally for a new role. Those applying for a new role internally would have (depending on service years) similar job security if they just applied elsewhere. Further to this, if they did accept a new role (which would denote they were chosen over other internal and external candidates) they could still find themselves removed from their new post with no previous role to rely on.

It is highly unusual for an employee whom has completed a probationary period to complete a new probation period if they are successful at obtaining a new position internally. Probation should only apply to new employees. Further, if an employee has been employed for more than two years, dismissal following a failed second probationary period would constitute unfair dismissal. I would suggest where an employee is successful in obtaining a promotion, that a trial period of up to 3 months is agreed within the contract. Should this trail fail the employee should be able to return to their previous position. I also feel that having a 2nd probation when applying for internal promotion will act as a deterrent.

Absence during the probationary period -It will also state that whilst we clearly understand that all employees have times of illness, **we aim for 100% attendance.** As the employee is still in their probationary period, the organisation will be concerned that they might not be able to achieve this standard of 100% attendance and may decide to extend your probationary period. If absence does not improve during the extension time, employment will be terminated

Comments received included:

100% attendance is absolutely NOT an achievable target to set for employees and will contribute to stress increase and an unfair expectation – especially with the obvious threat of extension or termination. At any time, usually at the most inconvenient time too, someone can become unwell. This could be from a fall, accident, mental health, bug, virus, child issues, new diagnosis of mental health or physical condition, loss of family member, vet appointments/unwell pets and many, many more reasons. Expecting 100% attendance is not a realistic expectation and some absence should be allowed for justifiable reasons (as above). A counter suggestion would be 95% attendance, to allow for a few days off within those 6 months of probation.

I do not agree in maintaining 100% attendance, however concerning attendance levels could trigger an extension period.

100% attendance is not realistic in any sector. As per ONS datasets, in 2022, the sickness absence rates were 3.6% for public sector workers. We should be allowing new starters the same leeway we would allow current staff, between 3 & 4 percent is in line with public sector standards. Perhaps 3% could trigger written notice and 4% could trigger formal review, allowing employee to justify state of affairs.

Terminating employment at the end of the probationary period

Comment received below:

Disagree with lack of transparency with regard to informing employee to be terminated. To allow any employee to work their entire 6-month period to then be dismissed with no prior warning seems unfair and could lead to severe problems for individual impacted, regardless of other factors. The probationary review should take place at hopefully 1 month prior to termination but at least 2 weeks if requiring the employee (who is apparently not fit to stay) to work their entire probation period before leaving.

Appeals against Dismissal following Probationary Period

An employee progressing an appeal must state in writing to the Chief Officer the full content of the appeal within 5 working days of the decision to dismiss. –

After dismissing an employee, it seems excessive to require them to do anything other than submit an 'intention to appeal' the dismissal within the stated 5 day period. 5 days for a now fired employee to find a new job, construct their statement of case, consult professionals/union members, colleagues and receive legal advice does not seem feasible.

The appeal must be heard by an Appeals Panel (drawn from Councillors on the Personnel Committee) if the Chief Officer has dismissed the employee on probationary period. –

This could be seen to be so biased as maybe not even being legal? Surely it would make more sense for this to be handled by an external, impartial, HR consultancy.

Dishonesty during the probationary period

Comment received below:

Following the probationary period, the line manager may discover that the employee has been dishonest when applying for the role. The line manager should inform their senior manager immediately for further investigation. No set paths for informing senior manager, surely this must be in writing and recorded? The policy sets out a need for 'further investigation', surely at the report stage of this the line manager would have to 100% certain before making such an accusation to a senior manager.

Recommendation

Members are requested to receive the comments received from the consultation with unions and staff and determine a way forward.

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE	25 NOVEMBER 2024	AGENDA ITEM: 7d
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RECOMMENDATIONS FROM OTHER COMMITTEES – DRAFT BUDGET 2025 / 2026

Report Author

Mark Sims, Deputy Chief Officer

- Attached:**
- A. Halls, Cemeteries & Community Facilities Committee 7 October 2024 Agenda Item 7 Cemetery Fees including Current and Proposed fees for Merthyr Dyfan and Porthkerry Cemeteries (7 pages)
 - B. Halls, Cemeteries & Community Facilities Committee 7 October 2024 Agenda Item 8 Pioneer Hall and Cemetery Approach Community Centre Charges 2024/25 (2 pages)

Purpose of Report

To provide members with recommendations from the Halls, Cemeteries and Community Facilities Committee, the Personnel Committee and the Globally Responsible Committee relating to the draft budget for 2025/26.

Background Information

At the Halls, Cemeteries and Community Facilities Committee meeting held on 7 October 2024 members considered the cemetery fees and charges for the financial year April 2025 to March 2026. Members considered the option presented to them being a 2.2% increase to **ALL** cemetery fees and it was **RECOMMENDED** to the Finance, Policy and General Purposes Committee meeting being held on 25 November 2024 requesting that the Cemetery Fees and Charges be increased by 2.2%. **(Minute A120(3) refers)**

Members also considered the hire charges for the Pioneer Hall and Cemetery Approach Community Centre. Members discussed the report and agreed not to increase the charges for the Pioneer Hall or Cemetery Approach Community Centre. It was **RECOMMENDED** to the Finance, Policy and General Purposes Committee being held on 25 November 2024 that the fees and charges for the Pioneer Hall and the Cemetery Approach Community Centre are not increased for 2025/26. **(Minute A121(2) refers)**

Members also considered draft estimates for 2025/26. It was **RECOMMENDED** to the Finance, Policy and general Purposes Committee meeting being held on 25 November 2024 that the draft estimates for 2025/26 be agreed as confirmation of the Halls, Cemeteries and Community Facilities Committee's requirements for the 2025/26 financial year. **(Minute A119(2) refers)**

At the Personnel Committee meeting held on 11 November 2024 members were provided with the draft estimates for 2025/26. It was **RECOMMENDED:** to the Finance, Policy and General Purposes Committee meeting being held on 25 November 2024 that the draft budgets for 2025/26 be agreed as confirmation of the Personnel Committee's requirements for the 2025/26 financial year. **(Minute R178 refers)**

At the Extraordinary meeting of the Globally Responsible Committee held on 11 November 2024 members were provided with the draft estimates for 2025/26. It was **RECOMMENDED:** to the Finance, Policy and General Purposes Committee meeting being held on 25 November 2024 that the draft budgets for 2025/26 be agreed as confirmation of the Globally Responsible Committee's requirements for the 2025/26 financial year. **(Minute 30 refers)**

At the Vibrant Culture Committee meeting held on 18 November 2024 members considered their budget requirement for 2025/26. It was **RECOMMENDED:** to the Finance, Policy and General Purposes Committee meeting being held on 25 November 2024 that the budgets for 2024/25 remain the same for 2025/26 and be agreed as confirmation of the Personnel Committee's requirements for the 2025/26 financial year.

The above items HAVE been included in the draft budget papers attached as agenda item 8.

Copies of the relevant reports relating to Fees and Charges submitted to the Halls, Cemeteries and Community Facilities Committee are included for information on the following pages.

Recommendation

Members are requested to receive and note the aforementioned information for inclusion in the draft budget for 2025/26.

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE	27 NOVEMBER 2023	AGENDA ITEM: 8
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DRAFT BUDGET 2024 / 2025

Report Author

Mark Sims, Deputy Chief Officer

Attached: A. Draft Budget 2024 / 2025 (11 Pages)

Purpose of Report

To provide members with the draft budget 2024 / 2025 for recommendation to the meeting of Full Council to be held on 11 December 2023 that will then go out for public consultation.

Background

Financial Regulation 3 – Annual Estimates (Budget) and Forward Planning, states the following:

- 3.1 Each committee shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the Finance, Policy and General Purposes Committee not later than the end of December each year including any proposals for revising the forecast.
- 3.2 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 each Standing Committee and the Council.
- 3.3 The Council shall consider annual budget proposals in relation to the Council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4 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 February 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.
- 3.5 The approved annual budget shall form the basis of financial control for the ensuing year.

On the following pages is a projected out-turn for 2023/2024, as at 23 November 2023, and the draft budget for 2024/2025 for consideration. The projected out-turn for 2023/2024 results in a deficit of £154,553 being transferred to reserves rather than the original intention to transfer £212,291 from reserves.

In the table below is a breakdown showing the movements to / from reserves with the projected balances as at 31 March 2024.

	Balance as at 01.04.23	Contribution to Reserve	Contribution from Reserve	Balance as at 31.03.24
Cemetery Improvement Reserve	5,480	3,240	0	8,720
Acquisition Reserve	217,566	0	0	217,566
Plant and Machinery Reserve	1,100	0	0	1,100
Shop Local Reserve	27	0	0	27
Election Reserve	5,323	0	0	5,323
Place Plan Reserve	3,000	0	3,000	0
Cemetery Roads Renewal Reserve	2,500	0	0	2,500
Staff Training Reserve	6,000	0	0	6,000
General Reserve	633,485	0	154,793	478,692
Total	874,481	3,240	157,793	719,928

It is generally accepted that general (un-earmarked) revenue reserves usually lie within a range of three to twelve months (i.e. between 25% and 100%) of gross expenditure. With gross expenditure for 2024/2025 of £1,731,458 the general reserve should lie within a range between £432,865 and £1,731,458.

With the general reserve projected to reduce from £633,485 to £478,692 this represents a level of 28% of gross expenditure, so within the generally accepted range, albeit at the lower end.

Members will need to consider whether to include any provision in the draft budget to increase the General Reserve or whether they are prepared to have a balance at the lower end of the generally accepted level.

Officers consider that the other reserves form a safety net in a worst case scenario if members choose not to increase the General Reserve during 2024/2025, or alternatively consider using the General Reserve to fund expenditure.

It is worth noting that with the Elections Reserve reducing to £5,323 following the May 2022 Election recharge costs, officers consider it prudent to include an amount each year to build the Election Reserve back up to a level considered sufficient to cover the 2027 Election costs. Members may wish to include an amount for this in 2024/2025 or defer this until 2025/2026 due to other cost pressures facing the Council for 2024/2025.

The draft budget comprises gross expenditure of £1,731,458 with income from services amounting to £230,483 producing a net expenditure budget of £1,500,976.

If the precept remained at £1,259,022 (2023/2024 level) then there is a net operating deficit for the year of £241,954 as shown on the Draft Budget 2024/2025 Summary page.

Limited movement between reserves are included in the Draft Budget 2024/2025, namely adding £3,780 to the Cemetery Improvement Reserve, being the Cemetery Improvement fees received during the year on new graves.

This leaves a deficit for the year of £245,734 to be funded from the Precept or Reserves.

We have yet to be advised by the Vale of Glamorgan Council of the tax base for Barry for 2024/2025 as this is normally advised during mid-December or early January.

The Council will be required to set a precept of £1,504,756 to cover the net operating deficit and balance the budget that would represent an increase to a Band D tax payer of 19.5% (subject to any adjustment based on change in tax base).

Alternatively, to reduce the increase to the precept requirement for 2024/2025 the Council could draw down funds from the General Reserve however this may reduce the General Reserve balance below the generally accepted level.

Included below is a table showing the shortfall based on applying varying levels of increase to the precept to cover the net deficit and balance the budget for 2024/2025.

Precept Increase	Precept for 2024/2025	Amount required to balance budget	Shortfall / To be funded from Reserves
2%	1,284,202	1,504,756	220,554
5%	1,321,973	1,504,756	182,783
10%	1,384,924	1,504,756	119,832
15%	1,447,875	1,504,756	56,881
19.5%	1,504,756	NIL	NIL

Recommendation

Members are requested to consider the draft budget, determine the level of the precept and RECOMMEND the draft budget, subject to the any adjustments they wish to make, to the meeting of Full Council being held on 11 December 2023 that will then go out for public consultation.

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE	25 NOVEMBER 2024	AGENDA ITEM: 9
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GRANTS AND DONATIONS 2024/2025

CHRISTMAS LUNCHE GRANTS

Report Author

Mark Sims – Deputy Chief Officer

Purpose of Report

The purpose of this report is to provide Members with applications from various organisations requesting financial assistance for the Christmas Lunches Grants.

Background Information

Section 24 of the Local Government and Elections (Wales) Act 2021 gives “qualifying local authorities” a general power of competence (the “general power”). The general power gives these authorities the power to do anything that an individual can do, provided they act rationally and within the law.

Qualifying local authorities are specified in the 2021 Act as principal councils and ‘eligible community councils’ with the aim of bringing about more effective, capable and innovative local government. The general power will allow eligible community councils to act in their communities’ best interests, generate efficiencies and secure value for money outcomes.

Members are requested to consider the applications received (detailed below) under Section 24 of the Local Government and Elections (Wales) Act 2021 (GPoC).

	<u>Name of Organisation</u>	<u>Number of Members</u>	<u>Grant Amount</u>
1	Barry Veterans Group	42	£ 210.00
2	Barry Nordic Walking Group	27	£ 135.00
3	New Colcot Community Association - Whist Drive	25	£ 125.00
4	New Colcot Community Association - Seniors Bingo	56	£ 280.00
5	Barry Women’s Institute Highlight Park	95	£ 475.00
6	Castleland Lunch Club (Formerly Castaways Club)	15	£ 75.00
7	Friends and Neighbours	70	£ 350.00
8	Cadog’s Corner Development Group	80	£ 400.00
9	Social Sisters	106	£ 530.00
10	Barry Rotary Club	55	£ 275.00
11	Barry Round Table	200	£1,000.00
	Total	694	£3,855.00

Financial Implications

The Council's budget 2024/2025 includes an amount of £2,700 for Community Grants – Christmas Meals.

With the eleven grants totalling £3,855 the budget allocation is oversubscribed.

Recommendation

1. That consideration be given to the various applications for Christmas Lunches Grants, under Section 24 of the Local Government and Elections (Wales) Act 2021 (GPoC) from the Council's grants budget for Christmas Lunches in 2024/25 and that Members determine the amount to be awarded in relation to each organisation giving consideration to the eligibility of each of the applications accordingly.
2. That each organisation making application be informed of the Committee's decision accordingly, in writing, with payment of the grants being made by banks transfer.

SHOP LOCAL GRANT APPLICATION

Report Author

Emma Thorne, Engagement and Events Officer

Attached

1. Grant Application received from High Street Traders
2. Grant Application received from Goodsheds

Purpose of Report

The purpose of this report is to provide members with a grant application form from High Street Traders and Goodsheds, requesting funding to create and promote a campaign promoting shopping local in the High Street.

The funding request comes under the Shop Local Barry Advisory Committee and the committee agreed in the last meeting that they were happy to support any further Christmas grant request – leading to this late grant request to come directly to the Finance committee.

Recommendation

1. Members are requested to consider the grant application received from High Street Traders
2. Members are requested to consider the grant application received from Goodsheds

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE	25 NOVEMBER 2024	AGENDA ITEM: 11
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INTERNAL AUDIT REPORT 2024/25 (FIRST INTERIM)

Report Author

Mark Sims, Deputy Chief Officer

Attached: A. Internal Audit Report 2024-25 (first interim visit)
(8 pages)

Purpose of Report

To provide members with the internal auditor's report (first interim visit) for 2024/25.

Background

Auditing Solutions Ltd undertook the first interim review for 2024/25 on 23 October 2024 at the Council offices.

A copy of the internal auditor's report for 2024/25 (first interim visit) is attached for consideration. The report provides a summary of the work undertaken at the first visit and officers are pleased to report that the internal auditor concludes that the Council continues to maintain adequate and effective internal control arrangements.

Auditing Solutions Ltd are scheduled to undertake the second visit in February or March 2025 with a third final visit in June 2025 to complete the internal audit work for 2024/25 and 'sign off' the Council's Annual Return for 2024/25.

Recommendations

Members are requested to receive and note the internal audit report (first interim visit) for 2024/25.

Barry Town Council
Cyngor Tref y Barri

Internal Audit Report 2024-25 (first interim visit)

Chris Hackett

Consultant Auditor
For and on Behalf of Auditing Solutions Ltd

Background

All town and community councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return.

This report sets out the work undertaken in relation to the first interim review for the 2024-25 financial year, which took place on the 23rd October 2024 together with our preparatory work. We wish to thank the Officers for providing all the requested documents to facilitate our work. This Report will be updated following our second interim and final visit/review which will be arranged in the new year.

Internal Audit Approach

In commencing our audit for the year, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts/Annual Return. Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's Annual Return, which requires independent assurance over specified internal control objectives.

Overall Conclusion

Based on the work completed at this initial visit we have concluded that the Council continues to maintain adequate and effective internal control arrangements. Our detailed findings are set out below.

We request that this report is presented to Members.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Council uses the Rialtas accounting package to record its financial activities with a single cashbook in place to reflect transactions through the Lloyds current account.

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in the cashbook or financial ledgers. We have:

- Confirmed the External Auditor raised no issues on the 2023-24 accounts requiring our follow up;
- Checked the accuracy of the opening Trial Balance detail for 2024-25 to the closing balances at 31st March 2024 to confirm all amounts had been correctly rolled forward;
- Verified that an appropriate cost centre and nominal ledger coding structure remains in place to provide data for the preparation of the annual Statement of Accounts and budget reports;
- Confirmed that the Rialtas accounting system was in balance at the date of our review by running a data check to confirm the trial balance agreed and was aligned with the nominal ledger;
- Confirmed in discussion with officers that the system is backed up daily;
- Checked and agreed one sample month's transactions (September 2024), as recorded in the current account cashbook, to the Lloyds bank statements;
- Checked and agreed the 31st August and 30th September 2024 month-end Lloyds bank reconciliations to ensure that no longstanding uncleared amounts or abnormal entries existed; and
- Confirmed reconciliations are completed regularly and signed by the RFO and Chair of Finance Policy and General Purposes Committee.

Conclusion

Based on our testing the accounts are in balance and being reconciled with no anomalous adjusting entries in the reconciliations.

We shall undertake further work in this area at future visits including verifying the accurate disclosure of the year-end balances in the 2024-25 Annual Return.

Review of Corporate Governance

Our objective is to ensure that the Council has a robust series of corporate governance documentation in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation, although it is for the Council to determine the legality of its transactions.

At this stage we have:

- Commenced our examination of the minutes of the Full Council and its extant Standing Committees, excluding Planning, for the financial year to date, to ensure that, as far as we are reasonably able to ascertain, no actions are under consideration which could cause financial risk to the Council;
- Noted the Council reviewed its governance arrangements at its meeting in April 2024; and
- Noted the Council at its Annual Meeting in May 2024 re-adopted Standing Orders and Financial Regulations and resolved that it continued to meet the requirements for the General Power of Competence.

Conclusion

No matters have been identified in this area from the work undertaken so far requiring recommendation. We will continue to review the Council's approach to governance issues at future visits, also continuing our review of minutes.

Review of Expenditure

Our aim here is to ensure that:

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- Relevant Standing Orders and Financial Regulations have been met in relation to formal tendering processes; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We discussed the controls in place over the processing of payments with the Deputy Chief Officer. To obtain assurance in this area we have commenced testing, selecting an initial sample of 25 payments from the cash book plus the regular non-domestic rate payments including all those individually in excess of £3,500, together with a more random sample of every 35th cashbook transaction (irrespective of value). Our test sample so far totals £176,655 and equates to 52% of all non-pay related expenditure for the period to 30th September 2024. Supporting information in the form of invoices or other documentation was provided for the payments in our sample.

We reviewed briefly the quotes received for works at the cemetery. Independent surveyors sought quotes on behalf of the Council in line with financial regulations.

We reviewed the Council's VAT records confirming the amount due for reclaim from HMRC at 31st March 2024 was duly reclaimed and recovered in May 2024. Further that a re-claim for the first quarter of 2024-25 had been completed with the monies recovered in July 2024.

Conclusion

No matters arise from our review of payments to date requiring recommendations. We will extend sampling at future visits.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition.

We reviewed the Council's current insurance policy provided by Zurich which runs to 31st March 2025, noting that cover includes:

- Buildings insurance;
- Business interruption insurance;
- Equipment;
- Public liability cover of £15m;
- Hirer's insurance of £2m
- Employer's liability of £10m
- Motor vehicle cover; and
- Fidelity guarantee cover of £1m.

Conclusion

No issues arise in this area currently. We shall continue to monitor the Council's approach to risk management at future visits.

Review of Income

In considering the Council's income streams, we aim to ensure that robust systems are in place to facilitate the identification of all income due to the Council from its various sources; to ensure that income is invoiced in a timely manner and that effective procedures are in place to pursue recovery of any outstanding monies due to the Council. We will look at income at later visits but at this stage we have:

- Agreed the first two instalments of the 2024-25 precept as recorded in the Council's minutes to the amount receipted into the Council's cash book;
- Reviewed the unpaid invoices report on the Council's sales ledger; and
- As previously noted, test checked one month's income from the bank to the accounting records.

Conclusion

No issues arise in this area requiring formal recommendations, we will extend our testing at our next visit.

Petty Cash and Charge Card Accounts

Whilst the amounts expended in this area are limited, we are required, as part of the Annual Return certification, to confirm the Council's petty cash accounting controls.

Financial Regulations allow a petty cash float of up to £500. A separate petty cash book is kept by the Finance Assistant and we understand that re-imbursments are normally signed by the Deputy Chief Officer and a Member. At this visit we:

- Checked the payments from petty cash made in August and September 2024 were supported by signed vouchers/till receipts;
- Confirmed the reimbursement as recorded in the petty cash book for July was authorized;
- Agreed the physical cash held on the day of our visit to the records; and
- Discussed the controls in place over the charge cards noting our testing in our previously reported Review of Expenditure would have covered this area.

Conclusion

No issues have been identified in this area of our work requiring formal comment or recommendation.

Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme in relation to employee percentage bandings.

The Council uses the SAGE system to run its payroll with the Deputy Chief Officer maintaining the records. We understand that summary payroll totals are reported regularly to Members. We have sample checked the detail of payroll transactions, specifically we:

- Obtained the SAGE payroll reports for September 2024 and test checked the calculation of tax, and national insurance for seven staff paid that month;
- Test checked the signed contract for two recent starters to their gross pay per their September payslips;
- Reviewed the calculation of employer and banded employee pension contributions confirming also the employer rate as notified by the Pension Fund was being applied;
- Confirmed signed overtime sheets are retained; and
- Commenced our month on month trend analysis of payroll costs from the cash book.

Conclusion

The Council has arrangements for managing its payroll. We noted that one recent starter was due an increment in July which officers are going to action. One officer we tested appeared to be making the wrong pension percentage contributions based on their pay, officers are checking.

We will continue to monitor monthly salary payments in total at future visits querying any anomalies that may arise.

Investments and Loans

Our objectives here are to ensure that the Council is "investing" surplus funds, be they held temporarily or on a longer term basis, in appropriate banking and investment institutions; that an appropriate investment policy is in place; that the Council is obtaining the best rate of return on any such investments made; that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with appropriate loan agreements. At this stage we have:

- Agreed the balance reported in Rialtas in respect of the investment in the CCLA deposit fund to the third-party statement at the 30th September 2024;
- Tested interest income recorded in Rialtas to the CCLA statements; and

- As part of our payments testing agreed the interim re-payment of PWLB loan during the year to the third-party demand notice.

Conclusion

No matters arise from our work to date.