

Council

You are hereby summoned to attend a Meeting of the **Council of the City and County of Swansea** to be held in the Multi-Location Meeting - Council Chamber, Guildhall / MS Teams on Thursday, 7 December 2023 at 5.00 pm.

Watch Online: <http://tiny.cc/FC0712>

The following business is proposed to be transacted:

1. **Apologies for Absence.**
2. **Disclosures of Personal and Prejudicial Interests.**
www.swansea.gov.uk/disclosuresofinterests
3. **Minutes.** 1 - 9
To approve & sign the Minutes of the previous meeting(s) as a correct record.
4. **Written Responses to Questions asked at the Last Ordinary Meeting of Council.** 10 - 11
5. **Announcements of the Presiding Member.**
6. **Announcements of the Leader of the Council.**
7. **Public Questions.**
Questions can be submitted in writing to Democratic Services democracy@swansea.gov.uk up until noon on the working day prior to the meeting. Written questions take precedence. Public may attend and ask questions in person if time allows. Questions must relate to items on the open part of the agenda and will be dealt within a 10 minute period.
8. **Mid Term Budget Statement 2023/24. (Verbal)**
9. **Review of Revenue Reserves.** 12 - 40
10. **Council Tax Base Calculation 2024/2025.** 41 - 49
11. **Review of Councillors Handbook.** 50 - 68
12. **Councillors' Questions.** 69 - 78

Webcasting: This meeting may be filmed for live or subsequent broadcast via the Council's Internet Site. By participating you are consenting to be filmed and the possible use of those images and sound recordings for webcasting and / or training purposes.

You are welcome to speak Welsh in the meeting.

Please inform us by noon, two working days before the meeting.

Next Meeting: Thursday, 25 January 2024 at 5.00 pm



**Huw Evans
Head of Democratic Services
Guildhall,
Swansea.**

Tuesday, 28 November 2023

To: All Members of the Council

Agenda Item 3.



City and County of Swansea

Minutes of the **Council**

Multi-Location Meeting - Council Chamber, Guildhall / MS

Teams

Thursday, 9 November 2023 at 5.00 pm

Present: Councillor J P Curtice (Chair) Presided

Councillor(s)

C Anderson
M Bailey
M Baker
P N Bentu
P M Black
A Davis
A M Day
P Downing
C R Doyle
M Durke
C R Evans
V M Evans
E W Fitzgerald
R Fogarty
R Francis-Davies
N Furlong
L S Gibbard
F M Gordon
K M Griffiths
H J Gwilliam
T J Hennegan
V A Holland

Councillor(s)

C A Holley
P R Hood-Williams
B Hopkins
D H Hopkins
L James
O G James
Y V Jardine
A J Jeffery
D H Jenkins
J W Jones
L R Jones
M H Jones
M Jones
S M Jones
S Joy
S E Keeton
E J King
E T Kirchner
A S Lewis
M B Lewis
W G Lewis
P Lloyd

Councillor(s)

M W Locke
N L Matthews
P M Matthews
P N May
J D McGettrick
F D O'Brien
A J O'Connor
D Phillips
C L Philpott
J E Pritchard
S Pritchard
S J Rice
B J Rowlands
R V Smith
A H Stevens
R C Stewart
W G Thomas
M S Tribe
G D Walker
L V Walton
T M White
R A Williams

Officer(s)

Gareth Borsden	Democratic Services Officer
Huw Evans	Head of Democratic Services
Martin Nicholls	Chief Executive
Ben Smith	Director of Finance / Section 151 Officer

Apologies for Absence

Councillor(s): A Anthony, C M J Evans, J A Hale, H Lawson, R D Lewis, K M Roberts and L G Thomas

55. Disclosures of Personal and Prejudicial Interests.

The Chief Legal Officer gave advice regarding the potential personal and prejudicial interests that Councillors and / Officers may have on the agenda.

The Head of Democratic Services reminded Councillors and Officers that the "Disclosures of Personal and Prejudicial Interests" sheet should only be completed if the Councillor / Officer actually had an interest to declare. Nil returns were not required. Councillors and Officers were also informed that any declarable interest must be made orally and in writing on the sheet.

In accordance with the provisions of the Code of Conduct adopted by the City and County of Swansea the following interests were declared:

- 1) Councillors C Anderson, M Bailey, P N Bentu, P M Black, J P Curtice, A Davies, A M Day, P Downing, C R Doyle, M Durke, C R Evans, V M Evans, E W Fitzgerald, R A Fogarty, R Francis-Davies, N Furlong, L S Gibbard, F M Gordon, K M Griffiths, H J Gwilliam, T J Hennegan, V A Holland, C A Holley, P R Hood-Williams, B Hopkins, D H Hopkins, L James, O G James, Y V Jardine, A J Jeffrey, D H Jenkins, J W Jones, L R Jones, M H Jones, M Jones, S M Jones, S A Joy, S E Keeton, E J King, E T Kirchner, A S Lewis, M B Lewis, W G Lewis, P Lloyd, M W Locke, N L Mathews, P M Matthews, P N May, J D McGettrick, F O'Brien, A O'Connor, D Phillips, C L Philpott, J E Pritchard, S Pritchard, S J Rice, B J Rowlands, R V Smith, A H Stevens, R C Stewart, W G Thomas, M S Tribe, G D Walker, L V Walton, T M White & R A Williams declared a Personal Interest in Minute 63 "Councillors ICT Allowances Policy - May 2022 & Beyond".
- 2) Councillors V M Evans & P Lloyd declared a Personal Interest in Minute 67 "Notion of Motion - Bus Cuts".

56. Minutes.

Resolved that the following Minutes be approved and signed as a correct record:

- 1) Ordinary Meeting of Council held on 5 October 2023.

57. Written Responses to Questions asked at the Last Ordinary Meeting of Council.

The Chief Legal Officer submitted an information report setting out the written responses to questions asked at the last Ordinary Meeting of Council.

58. Announcements of the Presiding Member.

a) Condolences

i) Margaret Smith - Former Councillor, Former Lord Mayor & Honorary Alderman

The Presiding Member referred with sadness to the recent death of Margaret Smith. Margaret Smith was a former Councillor, former Lord Mayor 2004-2005, and an Honorary Alderman.

Margaret Smith represented the Pennard Ward for approximately 30 years on:

- Swansea City Council 1976 - 1996.
- City and County of Swansea 1995 - 2012.

ii) Adeline Evans, Mother of Councillor Chris Evans

The Presiding Member referred with sadness to the recent death of Adeline Evans, mother of Councillor Chris Evans.

All present stood in silence as a mark of sympathy & respect.

b) Swansea Community Review

The Presiding Member stated that the Local Democracy & Boundary Commission for Wales was conducting a review of Swansea's community boundaries. The Initial Consultation Period opened on 25 September 2023 and closes on 19 November 2023. Further information relating to the review is available online at www.ldbc.gov.wales/reviews/09-23/swansea-community-review

Consultation responses should be sent to consultations@boundaries.wales or Local Democracy and Boundary Commission for Wales, Hastings House, Fitzalan Place, Cardiff, CF24 0BL.

c) Polling District & Polling Place Review 2023

The Presiding Member stated that the Returning Officer was conducting a Polling District & Polling Place Review 2023. The Consultation Period opened on 8 November 2023 and closes on 20 December 2023. Further information relating to the review is available online at <https://swansea.gov.uk/article/25356/Review-of-Polling-Districts-and-Polling-PlacesStations-2023>

Consultation responses should be sent to elections@swansea.gov.uk or via an online form <https://online1.snapsurveys.com/pollingdistrictreview>

59. Announcements of the Leader of the Council.

a) Holiday Food Fund

The Leader of the Council stated that towards the end of the summer term the Welsh Government confirmed that they would not be continuing the temporary commitment to free school meals in the summer holidays. The Council quickly responded to the challenge by establishing the Holiday Food Fund to help families struggling with hardship and the Cost-of-Living crisis to provide food for school age children during the summer holiday period.

The Council allocated funding and Officers from the Tackling Poverty Team and Partnerships and Commissioning Team who came together quickly to develop a new fund, launched on 1 August 2023, and targeted over 130 existing internal services, partners and community organisations who worked with families and school age children to help mitigate child food poverty and food insecurity during this year's school summer holiday. The Team was supported by colleagues in the Web Team and Communications to support the digital access to the fund.

The results in such a short space of time were incredible. Through a rolling assessment and approval process, 43 applications were successful through August, resulting in allocation of £140,080.27 for organisations across Swansea communities, including using for food parcels, food for local events, cookery workshops and food vouchers. This equated to over 65,000 meals for school age children during the summer holidays.

This demonstrated our teams excellent collaborative partnerships with community organisations and highlights many departments worked together quickly to ensure this much needed support reached thousands of families and young people.

Building on the success of this approach in the Summer, the same colleagues have recently launched the 'Enabling Communities Fund 2023/24' to provide activities, school holiday food and warm welcoming places in Swansea this winter.

Several Officer from the Teams were present: Anthony Richards, Yvonne Bennett, & Sian Denty (Tackling Poverty Team) and Mark Gosney, Stephen Cable, Spencer Martin & Lisa Evans (Commissioning and Partnerships Team). He thanked those involved with the Holiday Food Fund.

b) Remembrance Day & Current Conflicts

The Leader of the Council stated that Swansea was proud of its status as a City of Sanctuary and being Wales's first Human Rights City. He stated that as we prepare to mark Remembrance weekend, it is a timely opportunity to turn our thoughts to those caught up in conflicts around the world.

We have all been deeply saddened by events in Israel and Gaza. Both Israelis and Palestinians are suffering terribly, and our thoughts are with all those affected by this conflict. In Ukraine, so many lives continue to be lost and countless towns, cities and communities are being shattered.

As representatives of the people of Swansea, we are all thinking of those affected by these conflicts and the many other conflicts taking place around the world. The Guildhall this evening is lit-up in the colours of the World Peace Flag.

We will continue to work together with all our communities and faith groups to support all those affected, and those in our city who are worrying about family and friends.

Everyone stood for a minute's silence for the victims of conflicts, past and present.

c) Together at Christmas

The Leader of the Council stated that the Together at Christmas event will be returning to the Brangwyn Hall on Tuesday, 5 December 2023. He encouraged members to support it and to assist.

60. Public Questions.

There were no Public Questions asked.

61. Annual Review of Performance 2022/23.

The Cabinet Member for Corporate Services & Performance submitted a report that outlined a draft of the Council's Annual Review of Performance 2022-2023. The report meets the statutory requirement to publish an annual self-assessment and annual well-being report under Part 6 of the Local Government & Elections (Wales) Act 2021 and Well-being of Future Generations (Wales) Act 2015 respectively.

Resolved that the Annual Review of Performance 2022-2023 be approved for publication.

62. Proposal to Pass a New Resolution Not To Issue Casino Licences and Proposed Amendments to the Council's Gambling Policy.

The Cabinet Member for Corporate Services & Performance submitted a report that sought consideration of the outcome of the consultation in respect of a proposal to pass a new resolution not to issue casino premises licences; and proposed amendments to the City and County of Swansea's Statement of Principles (Gambling Policy). The report also sought a decision regarding passing a new resolution not to issue casino premises licences.

Resolved that:

- 1) The outcome of the consultation in respect of a proposal to pass a new resolution not to issue casino premises licences and proposed amendments to the City and County of Swansea's Statement of Principles (Gambling Policy) be considered.
- 2) The matters identified in Paragraph 4 of the report be considered and a new resolution not to issue casino premises licences be agreed.
- 3) The proposed amendments to the Gambling Policy be approved for publication and 7 December 2023 be specified as the date on which the resolution takes effect.

Note: The Cabinet Member for Corporate Services & Performance stated that he would arrange a Councillors Seminar to outline the work of Licensing and the Licensing Committee.

63. Councillors ICT Allowances Policy - May 2022 & Beyond.

The Presiding Member, Monitoring Officer and Head of Democratic Services jointly submitted a report that sought to amend the Councillors ICT Allowances Policy - May 2022 & Beyond. The proposal being to allow Councillors & Statutory Co-opted Members to claim their ICT Allowance directly from the Council in advance of the item(s) being purchased. This proposal aims to prevent financial hardship giving equality for all.

The report also proposed to add a section, suggesting Councillors & Statutory Co-opted Members insure their ICT equipment against damage.

Resolved that:

- 1) The amendments to Paragraphs 6.2, 6.6, 9.3 and Appendix 1 of the Councillors ICT Allowances Policy - May 2022 & Beyond as outlined in the report together with any other consequential changes be approved.
- 2) The amended version be published on the Council's website and shared with all Councillors & Statutory Co-opted Members.

64. Amendments to the Council Constitution - Petitions Committee.

The Presiding Member, Monitoring Officer and Head of Democratic Services jointly submitted a report that informed Council of amendments to simplify, improve and / or add to the Council Constitution.

The amendments related to a decision of Council on 7 September 2023 which resolved to amend the Petitions Scheme, create a Petitions Committee. The report sought to establish the Petitions Committee, setting out its size, membership, and terms of reference. It also amends the Petitions Scheme.

Resolved that:

- 1) A Petitions Committee be created comprising 9 Councillors in line with Committee proportionality.
- 2) Councillors be allocated to serve on Council Bodies in line with the nominations received from the Political Groups. The Councillors being: P M Black, O G James, D H Jenkins, S E Keeton, A J O'Connor, S Pritchard, S J Rice, M S Tribe & T M White.
- 3) The Petitions Committee Terms of Reference be approved as outlined:

“Petitions Committee

1. *To receive and consider Petitions which meet the criteria in the Council's Petitions Scheme (other than Petitions which must be referred direct to another body under the Scheme).*
 2. *To make a report outlining conclusions, comments, recommendations etc. relating to the Petition to the relevant Cabinet Member, Cabinet or Officer.*
 3. *To identify and invite representative(s) from other Organisations to attend the Petitions Committee as and when necessary to offer information or advise / address the Committee on issues of concern.*
 4. *Frequency of meetings is a matter for the Chair of the Petitions Committee depending on workload; however, it is anticipated that the Committee shall be held as required to consider Petitions.”*
- 4) Section 10 of the Petitions Scheme be deleted in its entirety and replaced with:

“10. What happens at the Petitions Committee?

10.1 *Once your petition has been approved, a Committee date will be allocated. This will depend both on the workload of the Committee and the time taken to complete the validation process.*

10.2 *The following may be invited to the Petitions Committee:*

- i) *The Lead Petitioner and approximately two supporters.*
- ii) *The Local Ward Councillor(s).*
- iii) *The relevant Cabinet Portfolio Holder,*
- iv) *The relevant Officers.*

Note: *The Chair of the Petitions Committee reserves the right to amend those invited as they deem appropriate.*

10.3 *Who may speak at the Petitions Committee:*

- i) *The Lead Petitioner or one of the Petition Supporters may speak in relation to the Petition.*
- ii) *The Local Ward Councillor(s)*
- iii) *The relevant Cabinet Portfolio Holder.*

- iv) *The Lead Petitioner or one of the Petition Supports, the relevant Officer and the relevant Cabinet Portfolio Holder, have a final right to sum up at the end of the debate on the matter. This would normally, be no longer than **2 minutes** each.*

Note: *The Chair of the Petitions Committee has absolute discretion relating to length of speeches.*

- 10.4 *Councillors on the Petitions Committee may ask questions relating to the issue(s) raised in the Petition.*
- 10.5 *Following the consideration of a Petition, the Petitions Committee will take a decision on action to be taken as follows:*
- i) *Agree the issue(s) raised deserves further action and agree to refer the Petition to the relevant Cabinet Member, Cabinet, relevant Council Body, or Officer.*
- ii) *Agree the issue(s) raised do not merit further action.*
- 10.6 *You will be advised of the committee's decision in writing within 10 clear working days of the Petition Committee meeting."*

65. Amendments to the Council Constitution - Planning Matters.

The Presiding Member, Monitoring Officer and Head of Democratic Services jointly submitted a report that informed Council of amendments to simplify, improve and / or add to the Council Constitution.

The information report updated the Council Constitution relating to changes to legislation.

66. Councillors' Questions.

1) Part A 'Supplementary Questions'

Fifteen (15) Part A 'Supplementary Questions' were submitted. The relevant Cabinet Member(s) responded by way of written answers contained in the Council Summons.

Those supplementary questions required a written response are listed below.

Question 1

Councillor W G Thomas asked, "What was the cost to the Council for the pilot scheme of using Electric Refuse Collection Vehicle?"

The Leader of the Council stated that a written response would be provided.

Question 4

Councillor E W Fitzgerald asked, "Why isn't the Council asking Welsh Government to address inconsistencies between its legislation and its Planning Policies and Guidance? These contradictions need to be addressed."

The Cabinet Member for Corporate Services & Performance stated that a written response would be provided.

2) Part B 'Questions not requiring Supplementary Questions'

Nine (9) Part B 'Questions not requiring Supplementary Questions' were submitted.

67. Notion of Motion - Bus Cuts.

The original Notice of Motion is outlined below.

"We ask the Welsh Government to work closely with local councils in Wales to set up our own bus companies.

We need to understand service cuts have an impact on the vital services for everyone across Wales, for people to get to work, and health care that the services support.

We regret the current round of cuts implemented by private bus operators which will affect the most disadvantaged in our society.

We ask the Leader of the Council to write in support to the First Minister."

Prior to the Meeting, the Labour Group submitted an amended Motion, which was accepted by the original movers. The motion below was the substantive motion.

Proposed by Councillor C A Holley and Seconded by Councillor R C Stewart.

"We note the forthcoming Welsh Governments Bus Bill. We ask the Welsh Government to work closely with local councils in Wales to set up our own bus companies.

We need to understand service cuts have an impact on the vital services for everyone across Wales, for people to get to work, and health care that the services support.

We regret the current round of cuts implemented by private bus operators which will affect the most disadvantaged in our society.

We call on the U.K. Government to provide consequential funding to Wales, as they have to Scotland and Northern Ireland, from the HS2 project. This will allow the Welsh Government to invest in transport infrastructure and services in Wales and work with local authorities to deliver better transport services."

Resolved that the amendment Notice of Motion outlined above be adopted.

The meeting ended at 6.50 pm

Chair

Agenda Item 4.



Report of the Chief Legal Officer

Council – 7 December 2023

Written Responses to Questions asked at the Last Ordinary Meeting of Council

The report provides an update on the responses to Questions asked during the Meeting of Council held on 9 November 2023.

For Information

1. Introduction

- 1.1 It was agreed at Council on 8 April 2010 that a standing item be added to the Council Summons entitled “Written Responses to Questions Asked at the Last Ordinary Meeting of Council”.
- 1.2 A “For Information” report will be compiled by the Democratic Services Team collating all written responses from the last Ordinary Meeting of Council and placed in the Agenda Pack;
- 1.3 Any consequential amendments be made to the Council Constitution.

2. Responses

- 2.1 Responses to questions asked during the last ordinary meeting of Council are included as Appendix A.

Background Papers: None

Appendices: Appendix A (Questions & Responses)

**Providing Council with Written Responses to Questions asked at Council
9 November 2023**

<p>1</p>	<p>Councillor Will Thomas</p> <p>In relation to Minute 66 – Councillor Questions (Q1)</p> <p>What was the cost to the Council for the pilot scheme of using Electric Refuse Collection Vehicle.</p> <p>Response of the Leader</p> <p>The Council contributed £236K to the purchase of the electric refuse vehicle in March 2022, supported by a Welsh Government (WG) grant towards it of £200K. A supporting charge point was also purchased for £16K, again funded by a WG infrastructure grant. As a comparison, a comparable diesel refuse vehicle costs in the region of £206K.</p> <p>Fuel costs in terms of electricity are estimated as being at £6K, saving approximately £4K against diesel equivalents, having covered 8,000 miles.</p> <p>Following the completion of the trial the vehicle will be retained and used operationally until end of life. It will then be offered for sale.</p>
<p>2</p>	<p>Councillor E W Fitzgerald</p> <p>In relation to Minute 66– Councillors Questions (Q4)</p> <p>Why isn't the Council asking Welsh Government to address inconsistencies between its legislation and its Planning Policies and Guidance. These contradictions need to be addressed.</p> <p>Response of the Cabinet Member for Corporate Services & Performance</p> <p>It is not considered that there are inconsistencies between Welsh Government legislation, its planning policies and guidance.</p>

Agenda Item 9.



Report of the Section 151 Officer

Council – 7 December 2023

Review of Revenue Reserves

Purpose:	To undertake a mid-year review of the Revenue Reserves position and to agree any suggested reclassification of reserves based on current requirements.
Policy framework:	Medium Term Financial Plan and Budget Strategy
Consultation:	Cabinet Members, Corporate Management Team, Legal and Access to Services.
Recommendations:	It is recommended that:- 1) Council approves the recommendations made in this report at Sections 3.10 and 3.11.
Report Author:	Ben Smith
Finance Officer:	Ben Smith
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Millar

1. Introduction and Context

- 1.1. Local Authorities have a corporate responsibility to operate within available resources and to remain financially sound over the short, medium and longer term.
- 1.2. One of the key tools available to Authorities in managing its affairs is the creation and use of both General and Earmarked reserves to assist in delivering services over a period longer than one financial year.

- 1.3. In terms of guidance on the review and management of reserves, the Chartered Institute of Public Finance and Accountancy (CIPFA), via the Local Authority Accounting Panel, issued a bulletin in July 2014 (LAAP 99) intended to give guidance to Local Authorities on the management and review of reserves. This bulletin was replaced in March 2023 by CIPFA Bulletin 13 – Local Authority Reserves and Balances (Updated). A copy of this new bulletin is at Appendix B to this report.
- 1.4. CIPFA Bulletin 13 provides updated and strengthened advice as well as introducing two new unusable reserves.
- 1.5. The Bulletin states that “Within the existing statutory and regulatory framework, it is the responsibility of Chief Financial Officers to advise Local Authorities about the level of reserves that should be held and to ensure there are clear protocols for their establishment and use. Reserves should not be held without a clear purpose.” However, it also points out that the CIPFA Financial Management Code sets out that it is for the leadership team of the authority to ensure that governance arrangements and financial management promote financial sustainability.
- 1.6. It is the duty of the Chief Financial Officer to specifically report on the robustness of estimates and reserves when the Council considers its budget requirement, and as such the Revenue Budget approved by Council in March 2023 made specific references to the adequacy of reserves at that time.
- 1.7. Notwithstanding that specific statutory requirement, it is the duty of the Chief Finance Officer to regularly review the position regarding available reserves of the Authority having specific regard to:
 - The original and current need for each reserve held
 - An assessment of current and future risks (both operationally and financially) facing the Council
 - The impact of known and predicted funding levels likely to impact on the Council going forward.
- 1.8. Swansea Council’s Chief Finance Officer is the Director of Finance and Section 151 Officer.
- 1.9. This report considers the position regarding both General and Earmarked reserves as at 31st March 2023 and makes specific recommendations in respect of reclassification of elements of those specific reserves.

2. Position as at 31st March 2023

- 2.1. The draft Statement of Accounts 2022/23 will include the following entries in respect of reserves as at 31st March 2023, which are still subject to audit:

Cash-Backed Usable Reserves	£'000	Purpose
1. General Fund Revenue Reserves		
a) General Fund Balance	10,000	Used as an overall contingency to cushion the impact of unexpected events or emergencies and as a means of smoothing out annual budgets where there is significant change
b) Earmarked Revenue Reserves	151,317	Consisting of sums set aside for specific purposes to support Corporate and Service needs
2. General Fund Capital Reserves		(only usable for capital purposes)
a) Capital Receipts Reserve	8,720	Capital monies received by the Council set aside for funding ongoing Capital schemes per the Capital Programme. These sums are committed to current schemes and cannot be used to support Revenue expenditure
b) Capital Grants Unapplied Account	22,187	Relates to committed funding on Capital schemes and cannot be used to support Revenue expenditure
c) Earmarked Capital Reserves	18,004	Consisting of sums set aside for specific capital purposes
3. Housing Revenue Account (HRA) Reserves		(only usable for HRA purposes)
a) Housing Revenue Account	10,408	Exists to support expenditure for Housing Revenue Account purposes only and cannot be used to support General Fund Council Revenue or Capital expenditure
Total Usable Cash Backed Reserves	220,636	

- 2.2. Usable reserves are cash-backed and can be used to support expenditure – albeit occasionally with some specific rules around the type of expenditure that they can be used for. For example, the Housing Revenue Account Reserve has been created from rents received, it is a cash reserve, however it is ring-fenced for use within the Housing Revenue Account only; it can only be spent on items relating to Council Housing.
- 2.3. In addition, the Council holds unusable reserves arising purely from accounting technicalities (this includes capital financing and pensions liabilities). These reserves are not cash-backed and therefore cannot be spent. They tend to arise from entries that must be made for accounting purposes, but which are not permitted to affect the taxpayer. A net £543.540m was held as at 31st March 2023, as was flagged by the external

auditor last year the authority has carried out considerable work to restate the split (net nil effect overall) between two of these technical non-useable reserves.

- 2.4. **These cannot be used to support revenue or capital expenditure of the Council in any form and as such are not part of this review.**
- 2.5. The HRA reserve and the Capital reserves detailed above are ring-fenced and are regularly reviewed as part of business planning. As such they are provided for general information only, no further review is proposed currently.
- 2.6. The General Fund Balance of the Council as detailed above takes account of decisions made by Cabinet based on the 2022/23 Revenue Outturn position considered on 20th July 2023.
- 2.7. Comparisons with other Welsh Councils show that, as a percentage of Gross Revenue Expenditure, the level of the General Fund reserve is below the All Wales average (as at 31st March 2022) and as such no planned use of the balance is recommended, given it is still deemed to be low both in absolute and proportionate terms both historically and compared to all other Councils in Wales. For Members to achieve the aim of increasing general reserves, whilst trying to maintain services in the face of significant budgetary constraint, especially due to the current economic climate, is accepted by the Section 151 to be exceptionally difficult to consider.
- 2.8. The draft Statement of Accounts due to be presented to our external Auditors (Wales Audit Office) will include an analysis of earmarked reserves with the proviso that each reserve will be subject to strategic review by the Section 151 Officer based on an analysis of current need and changing Council risks.
- 2.9. This report is the result of that strategic review.

3. Outcomes and Recommendations

- 3.1. The Medium-Term Financial Plan approved by Council on 2nd March 2023 forecast a cumulative deficit on General Fund Revenue Expenditure of some £62m by 2026/27, based on a 3% increase in Government funding for year 1 down to 2% by year 3, with an immediate savings requirement of £20.3m for 2024/25. This is in addition to the current year savings requirement of £24.8m. More recent forecasts indicate an even larger savings requirement will be likely, predominantly as a result of ongoing demographic pressures, issues arising from the COVID-19 pandemic and most notably the current levels of inflation including pay awards.
- 3.2. Equally, it is likely that all Directorates will find it increasingly hard to live within budgets primarily due to the impact of cumulative pay awards not being fully agreed yet for either Council staff or teachers, uncertainty over funding, or lack of, for such awards, and general inflation remaining persistently and stubbornly higher than Bank of England targets and long run public sector financing and planning assumptions.

- 3.3. To put it into context, if all planned savings for 2023/24 are achieved it still leaves a minimum gap of £20.3m to be addressed for 2024/25, as per the previous medium term financial plan assumptions. The current levels of inflation are likely to significantly affect this, and whilst still under review and waiting for (for example) pay awards to be agreed, it is more likely that this figure will be nearer £25m.
- 3.4. The Council's strategy for dealing with ongoing budget reductions and Service reforms – through the Transformation Plan – is ongoing and it is clear that there is likely to be considerable cost in relation to change, together with potential significant investment in digital technology solutions.
- 3.5. Dealing with the cost of future structural change is a significant financial risk given the scale and pace of budget pressures to be addressed by the Council.
- 3.6. In assessing both the level and use of Earmarked and General reserves, the CIPFA bulletin sets out some of the factors that should be considered, including:-
- The treatment of inflation and interest rates
 - The treatment of demand led pressures
 - The treatment of planned efficiency savings/productivity gains
 - The level, timing and availability of capital receipts, reserves and other funding streams
 - The financial risks inherent in any significant new funding partnerships or changes in service delivery
 - The general financial climate to which the Authority is subject.
- 3.7. Having considered the above, and in the context of a medium-term financial plan that shows ongoing and sustained budget reductions, it is the opinion of the Section 151 Officer that the Council needs to continue to prepare for significant change in service delivery that will inevitably impact on direct employment levels going forward.
- 3.8. Changes on such a scale will inevitably come with substantial up-front costs and it is important at this time that the Council plans operationally and financially to meet these changes.
- 3.9. With this in mind, Cabinet agreed, on 20th April 2023, to use the Restructure Reserve to fund the Workforce and OD Transformation Programme and the Digital Strategy 2023 – 2028 and Transformation Programme. Therefore, it is proposed that the Restructure Reserve be re-classified as a Transformation and Efficiency Reserve.
- 3.10. As recommended previously a capital equalisation reserve was created from the underspending on debt charges and the fundamental review by council of the Minimum Revenue Provision calculation. The recommendation continues to be that this reserve is topped up wherever possible, by capital financing underspending in year, to help with any timing issues around the need to fund any City Deal projects in advance of receipt of funding from other bodies.

- 3.11. To this extent, and following a review of current earmarked reserves, the re-classification of earmarked reserves as detailed below is recommended at this juncture:-

Category of Earmarked Revenue Reserve	Current Balance 31/03/23 £'000	Proposed Change £'000	Recommended Position £'000
Technical/third party	2,815	0	2,815
Insurance	20,427	0	20,427
Transformation and efficiency	15	2,800	2,815
Schools delegated reserves	20,155	0	20,155
Equalisation reserves	23,386	0	23,386
Commutated sums	8,025	0	8,025
Repair and renewal funds	2,311	0	2,311
Profit share on joint ventures	1,694	0	1,694
Service earmarked reserves	36,431	0	36,431
Restructuring costs reserve	2,800	-2,800	0
Contingency	0	0	0
IT Development Fund	2,250	0	2,250
Recovery Fund	31,008	0	31,008
Total Earmarked Reserves	151,317	0	151,317

4. Evaluation of Reserve Requirements

- 4.1. A number of the reserves highlighted above have been set aside for specific purposes; these include the insurance reserve set aside to meet the potential cost of excess payments should a claim on external insurers materialise or should the Council have to meet claims from its own resources. Repair and renewal funds set aside to meet future major repair and renewal costs on strategic assets (for example Crematorium, Quadrant Bus Station), and reserves set aside for profit share on disposals of assets where reclamation has been funded by the WDA/Welsh Government.
- 4.2. Following the extremely favourable 2020/21 outturn result, a new reserve was created called the Recovery Fund, and £20m was set aside to aid the recovery from COVID-19. The fund operated successfully during 2021/22 and the 2021/22 outturn report to Cabinet on 21st July recommended a further £24.705m to be added to the fund. The 2023/24 Revenue Budget assumes use of £9.1m from the reserve to fund energy inflation on a one-off basis and there was a report to Cabinet on 18th May which effectively committed the residual balance to specific schemes. The Recovery Fund is unlikely to receive top ups in the future.
- 4.3. It should be noted that there are no changes identified for the Capital Equalisation Reserve as it is effectively fully committed over the next few years. There may be further top ups if debt charges continue to be underspent in the short term.

- 4.4. Compared to 2021/22 the overall level of reserves has reduced slightly – it should be noted that both Schools Reserves and Service Reserves had a net usage in 2022/23. A substantial use of reserves is forecast for 2023/24.
- 4.5. To that extent formal assurance will be sought on the adequacy of these reserve levels as part of the annual budget setting process. It should be noted that the Section 151 Officer accepts the levels to be adequate only because of the high level of earmarked reserves and should these fall significantly then the General Reserve will need to be increased.
- 4.6. As part of the budget setting process for 2024/25 a review will be carried out again of all service earmarked reserves as it is essential to test their continued relevance and value.

5. Legal Implications

- 5.1. There are no direct legal implications arising from this report. However, Section 151 of the Local Government Act 1972 requires each Local Authority to make arrangements for the proper administration of its financial affairs and that the Chief Finance Officer (in our case the Section 151 Officer and Chief Finance Officer) has responsibility for those affairs.
- 5.2. Under guidance detailed at Appendix A to this report the Chief Finance Officer is required at all times to monitor the purpose and use of reserves.

6. Integrated Assessment Implications

- 6.1. The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:
 - Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act.
 - Advance equality of opportunity between people who share a protected characteristic and those who do not.
 - Foster good relations between people who share a protected characteristic and those who do not.
 - Deliver better outcomes for those people who experience socio-economic disadvantage.
 - Consider opportunities for people to use the Welsh language.
 - Treat the Welsh language no less favourably than English. Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.
- 6.2. The Well-being of Future Generations (Wales) Act 2015 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in

accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

- 6.3. Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion, carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.
- 6.4. As this report is a technical review and reclassification of reserves held by this authority there is no impact on anyone with a protected characteristic. The review is the duty of the Section 151 Officer only, there is no wider involvement. Any consideration of the Well-being of Future Generations Act would take place as part of any proposal to use the reserves, and risks and impacts would be assessed as part of any proposal. An IIA screening form has been attached as Appendix C

Background Papers: None

Appendices:

Appendix A – Glossary of Terms

Appendix B – CIPFA Bulletin 13 – Local Authority Reserves and Balances (Updated)

Appendix C – IIA Screening Form

Appendix A

Glossary of Terms	
Reserves	A sum or sums of money held by the Council for future use or application
General Reserves	A sum of money set aside by the Council for general use in an emergency. Should not be considered for everyday use.
Earmarked Reserves	Sums of money set aside by the Council for use in specific instances. Some of these may be legally enforceable (such as commuted sums), others are just an indication of what the Council wishes to set monies aside for.
Commutated Sums	Monies given to the Council to carry out specific works as per Section 106 agreements - as an example a developer may wish to give the Council a sum of money to maintain open spaces on new housing estates. These monies must be used for the purpose for which they were given, or returned under the terms of the agreement.
Chief Finance Officer	The Officer of the Council with ultimate responsibility for all things financial. Also referred to as 'The Section 151 Officer' as this is the legislation awarding the powers.
Usable/Unusable Reserves	Reserves can be usable or unusable - to be usable they must be cash backed ie there must be cash available to support the reserve. Unusable reserves are those created through technical accounting entries and will have no cash to support the reserve.
Gross Revenue Expenditure	A particular calculation of a Council's gross spend, this can be used to compare across Councils
Medium Term Financial Plan	The Council's three year forecast of budget pressures and savings
Minimum Revenue Provision	The minimum amount of money the Council needs to set aside each year to repay debt.



CIPFA Bulletin 13– Local Authority Reserves and Balances (Updated)

March 2023

CIPFA issues bulletins to assist practitioners with the application of the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom (the Code), the Service Reporting Code of Practice (SeRCOP) and the Prudential Code, and to provide advice on emerging or urgent accounting issues. Bulletins provide influential guidance that is intended to be best practice, but they are not prescriptive and do not have the formal status of the Code, SeRCOP or the Prudential Code.

Please address any queries to the CIPFA Technical Enquiry Service for CIPFA members and students:

technical.enquiry@cipfa.org

The Chartered Institute of Public Finance and Accountancy (CIPFA) is the professional body for people in public finance. Our 14,000 members work throughout the public services, in national audit agencies, major accountancy firms and other bodies where public money needs to be effectively and efficiently managed. As the world's only professional accountancy body to specialise in public services, CIPFA's qualifications are the foundation for a career in public finance. We also champion high performance in public services, translating our experience and insight into clear advice and practical services. Globally, CIPFA leads the way in public finance by standing up for sound public financial management and good governance.

CIPFA Bulletin 13 – Local Authority Reserves and Balances

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Introduction and background

1. LAAP Bulletin 55 (Guidance note on local authority reserves and balances) was issued in February 2003. This was followed by its replacement in 2008 by LAAP Bulletin 77. LAAP Bulletin 77 included a number of events and changes that occurred including the publication of the Prudential Code and the beginnings of the financial downturn. The IFRS-based Code¹ was published following the issue of LAAP Bulletin 77, and the bulletin was updated to reflect the new requirements of that Code. In addition, during a period of financial austerity for the public sector, the then Local Authority Accounting Panel considered that it was necessary to update the guidance on local authority reserves and balances. LAAP Bulletin 99 was issued in July 2014.
2. CIPFA Bulletin 13 has been updated by the CIPFA Accounting and Financial Reporting Forum to include:
 - a new unusable reserve established to hold the fair value movements on pooled investment funds
 - the Dedicated Schools Grant Adjustment Account unusable reserve
 - changes to the Code for the Telling the Story review introduced in the 2016/17 year
 - a number of other more minor augmentations.
3. The “New Reporting Framework” described in LAAP Bulletin 55 has now largely been overtaken by statutory requirements but is included in Appendix A for information.
4. Relevant extracts from the IFRS-based Code are provided at Appendix B.
5. LASAAC has issued mandatory guidance [The Statutory Basis for Accounting for and Disclosing Reserves in Scottish Local Government Bodies](#) (Revised 2021) where there are particular differences including on the reporting of the earmarked portion of reserves and deferred capital receipts. Scottish local authorities should ensure that they follow this guidance and refer to it directly.

Purpose

6. This bulletin provides guidance to local authority chief finance officers in England, Northern Ireland, Scotland and Wales on the establishment and maintenance of local authority reserves and balances.

Application

7. In England, Scotland and Wales the guidance is applicable to local authorities, joint committees and joint boards of principal authorities, though local authorities in Scotland must ensure that they follow the LASAAC mandatory guidance referred to in paragraph 5 above.
8. In England and Wales, the guidance is applicable to Police and Crime Commissioners, Chief Constables and fire and rescue authorities.
9. In Northern Ireland the guidance applies to all district councils.
10. The general principles set out in this guidance apply to an authority’s General Fund, Council Fund, Police Fund and, where appropriate, to the Housing Revenue Account (HRA).

¹Code of Practice on Local Authority Accounting in the United Kingdom – updated annually.

11. The advice in this bulletin relates to reserves, not provisions. The Code definitions of provisions and reserves are included in Appendix B to this bulletin for information.
12. This bulletin replaces LAAP Bulletin 99.

Legislative/regulatory framework

13. The requirement for financial reserves is acknowledged in statute. Sections 31A, 32, 42A and 43 of the Local Government Finance Act 1992 require billing and precepting authorities in England and Wales to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. Section 93 of the 1992 Act requires Scottish authorities, in calculating council tax, to take into account “any means by which those expenses may otherwise be met or provided for”. This includes reserves.
14. In Scotland there are explicit statutory powers under schedule 3 of the Local Government (Scotland) Act 1975 permitting certain local authorities to establish a renewal and repair fund, an insurance fund and a capital fund alongside a requirement, as in England and Wales, to maintain a General Fund (Section 93 of Part VII of the Local Government (Scotland) Act 1973). LASAAC has published guidance on reserves which is available from the LASAAC website. In Northern Ireland, Section 9 of the Local Government Finance Act (Northern Ireland) 2011 enables councils to maintain other funds in addition to the General Fund. Local authorities may however ‘ earmark’ specific parts of the General Fund reserve. This earmarking of a proportion of the General Fund is referred to in this Bulletin as Earmarked Reserves.
15. There are also a range of safeguards in place that help to prevent local authorities over-committing themselves financially. These include:
 - the balanced budget (or in England calculation of council tax) requirement:
 - England, Sections 31A, 42A of the Local Government Finance Act 1992, as amended
 - Wales, Sections 32 and 43 of the 1992 Act
 - Scotland, Section 93 of the Local Government Finance Act 1992
 - Section 85 of the Greater London Authority Act 1999
 - chief finance officers’ duty to report on robustness of estimates and adequacy of reserves (under Section 25 of the Local Government Act 2003) when the authority is considering its budget requirement (England and Wales); Section 28 of the Act also requires budget monitoring ‘from time to time’ and take action to deal with any deterioration
 - chief finance officers’ duty to report on the robustness of estimates and the adequacy of reserves (under Sections 4 and 6 of the Local Government and Finance Act (Northern Ireland) 2011)
 - the legislative requirement for each local authority to make arrangements for the proper administration of their financial affairs and that the chief finance officer/proper officer has responsibility for the administration of those affairs, Section 151 of the Local Government Act 1972, Section 95 of the Local Government (Scotland) Act 1973 and Section 1 of the Local Government and Finance Act (Northern Ireland) 2011
 - the requirements of the Prudential Code.
16. These requirements are reinforced by Section 114 of the Local Government Finance Act 1988 which requires the chief finance officer in England and Wales to report to all the authority’s councillors if there is or is likely to be unlawful expenditure or an unbalanced budget. This would include situations where reserves have become seriously depleted and it is forecast that the authority will not have the resources to meet its expenditure in a particular financial year. The issue of a Section 114 notice

cannot be taken lightly and has serious operational implications. Indeed, the authority's full council must meet within 21 days to consider the s114 notice and during that period the authority is prohibited from entering into new agreements involving the incurring of expenditure.

17. While it is primarily the responsibility of the local authority and its chief finance officer to maintain a sound financial position, external auditors will confirm that there are no material uncertainties about going concern (though see the Code's commentary at paragraph 3.8.2.14 on going concern basis of reporting). It is not an auditor's responsibility to prescribe the optimum or minimum level of reserves for individual authorities or authorities in general.
18. CIPFA's Prudential Code requires chief finance officers in local authorities to have full regard to affordability when making recommendations about the local authority's future capital programme. Such consideration includes the level of long-term revenue commitments. Indeed, in considering the affordability of its capital plans, the authority is required to consider all the resources available to it estimated for the future, together with the totality of its capital plans and revenue forecasts for the forthcoming year and the following two years.
19. The CIPFA Financial Management Code (a professional Code for CIPFA members) Financial Management Standard K also specifies that:

The budget report includes a statement by the chief finance officer on the robustness of the estimates and a statement on the adequacy of the proposed financial reserves.

Role of the chief finance officer (proper officer in Scotland)

20. Within the existing statutory and regulatory framework, it is the responsibility of chief finance officers (proper officer in Scotland) to advise local authorities about the level of reserves that they should hold and to ensure that there are clear protocols for their establishment and use. Reserves should not be raised without a clear purpose.
21. CIPFA considers that local authorities should establish reserves and determine the level of those reserves based on the advice of their chief finance officers. Authorities should make their own judgements on such matters taking into account all the relevant local circumstances. Such circumstances vary. A well-managed authority, for example, with a prudent approach to budgeting should be able to operate with a level of general reserves appropriate for the risks (both internal and external) to which it is exposed. In assessing the appropriate level of reserves, a well-managed authority will ensure that the reserves are not only adequate but are also necessary. There is a broad range within which authorities might reasonably operate depending on their circumstances.
22. Section 26 of the Local Government Act 2003 gives Ministers in England and Wales a general power to set a minimum level of reserves for local authorities. However, the government has undertaken to apply this only to individual authorities in the circumstances where an authority does not act prudently, disregards the advice of its chief finance officer and is heading for serious financial difficulty. This accords with CIPFA's view that a generally applicable minimum level is inappropriate, as a minimum level of reserve will only be imposed where an authority is not following best financial practice (including the guidance in this bulletin).

Types of reserve

23. For statutory purposes, there is a single revenue reserve, the General Fund Balance. When reviewing their medium-term financial plans and preparing their annual budgets local authorities should consider the establishment of sub reserves (known as earmarked reserves) within the General Fund Balance and maintenance of general reserves. These can be held for three main purposes:

- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves
- a contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves
- a means of building up funds, often referred to as earmarked reserves (or earmarked portion of the General Fund in Scotland – see also LASAAC Guidance on Reserves referred to in paragraph 5), to meet known or predicted requirements. Earmarked reserves may be reported separately but remain legally part of the General Fund. Separate reporting of earmarked reserves has no financial reporting or legislative necessity though they are used extensively by local authorities and as such the Code requires separate disclosure of material earmarked reserves. As the statutory reserve is the General Fund Balance, it is possible within this balance for earmarked reserves to have debit balances. For example, where a reserve held for a specific service activity may have overspent and an authority requires that this balance is made good from next year's budget with such balances offsetting against general reserves in the calculation of the overall General Fund Balance.

Principles to assess the adequacy of reserves

24. In order to assess the adequacy of unallocated general reserves when setting the budget, chief finance officers should take account of the strategic, operational and financial risks facing the authority.
25. This Bulletin of necessity prioritises the statutory duties of the chief finance officers in assessing adequacy of reserves and other statutory roles in budget setting. However, the CIPFA Financial Management Code also highlights the role of the leadership of the authority. It sets out that it is for the leadership team to ensure that the authority's governance arrangements and style of financial management promote financial sustainability.
26. Where authorities are being reorganised, this assessment should be conducted on the basis that the services will continue to be provided, and adequate reserves will therefore be required by successor authorities. The assessment of risks should include external risks, such as flooding, as well as internal risks, for example, the ability to deliver planned efficiency savings. Statutory provisions require authorities to review at least once in a year the effectiveness of their system of internal control, which will include risk management. The CIPFA/SOLACE framework Delivering Good Governance in Local Government details an approach to giving assurance that risk, control and governance matters are being addressed in accordance with best practice.
27. The Codes of Audit Practice in England, Wales, Scotland and Northern Ireland make it clear that it is the responsibility of the audited body to identify and address its operational and financial risks, and to develop and implement proper arrangements to manage them, including adequate and effective systems of internal control. The financial risks should be assessed in the context of the authority's overall approach to risk management.

Table 1: Budget assumptions and management assessment of impact on financial position

Budget assumptions	Financial position and management assessment of impact
The treatment of inflation and interest rates	The overall financial position of the authority (level of borrowing, debt outstanding, council tax collection rates etc). Rises in the prices of some commodities, eg fuel and energy, highlight the relevance of using a number of inflation rates in the budget and financial strategy, and considering whether general reserves are adequate to deal with unexpected increases. Volatility in the financial markets also points to the need to consider investment and borrowing risks and their impact on income.
Estimates of the level and timing of capital receipts	The authority's track record in budget and financial management including the robustness of the medium-term plans. Authorities will also need to take into account changes in the property market, and adjust estimates and assumptions for reserves accordingly.
The treatment of demand led pressures	The authority's capacity to manage in-year budget pressures, and its strategy for managing both demand and service delivery in the longer term.
The treatment of planned efficiency savings/productivity gains	The strength of the financial information and reporting arrangements. The authority should also be able to activate contingency plans should the reporting arrangements identify that planned savings or gains will either not be achieved or be delayed.
The financial risks inherent in any significant new funding partnerships, major outsourcing arrangements or major capital developments	The authority's virement and end of year procedures in relation to budget under/overspends at authority and department/directorate level. Risk management measures in relation to partnerships, including consideration of risk allocation. Contract provisions designed to safeguard the authority's position in the event of problems arising from outsourcing arrangements. Reserves may also need to be established to manage commercial risks where authorities have invested in commercial properties.

Budget assumptions	Financial position and management assessment of impact
The availability of reserves, government grants and other funds to deal with major contingencies and the adequacy of provisions	The adequacy of the authority's insurance arrangements to cover major unforeseen risks. When considering insurance cover, the structure of the cover as well as the overall level of risk should be taken into account. Risk assessments should be used when balancing the levels of insurance premiums and reserves.
The general financial climate to which the authority is subject	External factors, such as future funding levels expected to be included in Spending Reviews and expected referenda principles and limits, will influence an authority's ability to replenish reserves once they have been used. Any plans for using reserves will need to consider the need and ability of the authority to replenish the reserves, and the risks to which the authority will be exposed whilst replenishing the reserves.

28. While many of these factors relate to setting the annual budget, the level of risk and uncertainty associated with these factors will be relevant in determining an appropriate level of reserves.
29. Authorities have been faced by increasing financial pressures and a period of severely constrained resources since 2008. Demands on local government services continue to increase. Local authorities now face significant resource pressures because of increased and increasing inflation and the cost-of-living challenges. In addition to, these challenges other pressures include:
- councils striving to constrain council tax increases
 - reductions of income
 - new service demands and responsibilities such as:
 - demographic changes such as the rise in the elderly population
 - accommodating refugees
 - the localisation of non-domestic rates retention, council tax freezes and council tax benefits/support
 - severe weather, floods and other consequences of climate change.
30. Furthermore, events in global financial markets, the memory of issues such as the losses in Icelandic banks and the recent COVID-19 pandemic are likely to mean that councils will focus on cautious investment strategies. Council budgets and reserves have remained under pressure and are likely to continue to do so for some time.
31. The many factors involved when considering appropriate levels of reserves can only be assessed properly at a local level. A considerable degree of professional judgement is required. The chief finance officer may choose to express advice on the level of balances in cash and/or as a percentage of budget (to aid understanding) so long as that advice is tailored to the

circumstances of the authority. The NAO in its report noted that local authority reserves represent the most fundamental buffer when uncertainty rises so it is not surprising that local authority reserves increase when uncertainty increases though the report also acknowledges that adding to reserves competes with service needs (*The local government finance system in England: overview and challenges*, NAO, November 2021). Similarly, the Chair of the Accounts Commission in his opening remarks to the report *Local Government in Scotland Financial Overview 2020/21* said “*That all councils have increased their reserves, boosted by late funding from the Scottish Government to help mitigate the impacts of COVID --19, distracts from the underlying pressures and continued uncertainty on council finances.*” The report also commented that managing reserves and medium and longer-term financial planning will continue to be key to maintaining financial sustainability (Accounts Commission, March 2022). The principles and financial reporting established in this CIPFA Bulletin and the previous LAAP bulletins on reserves will provide for the information requirements and an appropriate framework for this.

32. The advice should be set in the context of the authority’s risk register and medium-term plans and should not focus exclusively on short-term considerations. Balancing the annual budget by drawing on general reserves may be viewed as a legitimate short-term option. However, it is not normally prudent for reserves to be deployed to finance recurrent expenditure. CIPFA has commented that councils should be particularly wary about using reserves to deal with shortfalls in current funding. Where such action is to be taken, this should be made explicit, and an explanation given as to how such expenditure will be funded in the medium to long term. Advice should be given on the adequacy of reserves over the lifetime of the medium-term financial plan and should also take account of the expected need for reserves in the longer term.
33. Events such as the floods and severe weather episodes, the COVID-19 pandemic and the current cost of living crisis have emphasised the need for authorities to be prepared for major unforeseen events. Adequate insurance cover combined with appropriate levels of reserves will enable authorities to manage the demands placed on them in such circumstances. However, these arrangements need to take account of all possible scenarios.
34. Part of the risk management process involves taking appropriate action to mitigate or remove risks, where this is possible. This in turn may lead to a lower level of reserves being required, and it would be appropriate to consider reducing the level of balances held where appropriate action to mitigate or remove risks has been successfully undertaken. A balance will need to be found between maintaining adequate levels of reserves and investing in risk reduction measures. This balance should form part of the risk management process and be considered as part of the annual budget process.
35. Emergency financial assistance from central government may be available to assist authorities in dealing with the immediate consequences of major unforeseen events, normally under the Emergency Financial Assistance to Local Authorities scheme (commonly known as the ‘Bellwin’ scheme). However, there is no automatic entitlement to financial assistance, and where financial assistance is given, it will not cover all the costs even in exceptional circumstances. Further details of the scheme are available on the relevant government websites. Authorities should plan to have access to sufficient resources (through reserves, insurance, or a combination of both) to cover the costs of recovering from events that are likely to be unavoidable.
36. When considering the level of reserves, it would be appropriate for authorities to take into account the likely level of government support that would be available, and to consider how the balance would be funded in the event of an unforeseen event occurring.
37. Flooding, the effects of severe weather, the impact of the problems experienced in the global financial markets, the possibility of future pandemics and the cost-of-living crisis are examples of external risks which local authorities may need to take into account in setting levels of reserves and wider financial planning. An assessment of external risks should not be limited to those

issues, but should range more widely, to take account of all significant external risks identified through the authority's risk management processes.

Types of earmarked reserve

38. When considering the level of reserves, it is appropriate to consider the different types of earmarked reserves held by the authority. Table 2 below presents typical reserves held by local authorities and the rationale for holding them though this listing is not intended to be an exhaustive list. Local authorities will need to ensure that there are processes which keep the rationale for holding the reserves and the amount of the reserves held under review, remain consistent with their purposes and their approach to risk management.

Table 2: Typical reserves held by local authorities and the rationale for holding them

Type of earmarked reserve	Rationale
Sums set aside for major schemes, such as capital developments or asset purchases, or to fund major reorganisations	Where expenditure is planned in future accounting periods, it is prudent to set aside resources in advance.
Insurance reserves (note that the Insurance Fund is a statutory fund in Scotland)	Self-insurance is a mechanism used by a number of local authorities. In the absence of any statutory basis (other than in Scotland) sums held to meet potential and contingent liabilities are reported as earmarked reserves where these liabilities do not meet the definition of a provision under the requirements of the Code's adoption of IAS 37 <i>Provisions, Contingent Assets and Liabilities</i>).
Reserves of trading and business units	Surpluses arising from in-house trading may be retained to cover potential losses in future years, or to finance capital expenditure.
Reserves retained for service departmental use	Authorities may have internal protocols that permit year-end under-spending at departmental level to be carried forward. Although not recommended any deficits on such reserves would normally be offset against the General Fund Balance and made good against the following year's service budget.
Reserves established to manage corporate priorities	It may be necessary to set up earmarked reserves to manage specific cross departmental priorities including transformation, responses to cross departmental policy issues, authority infrastructure etc.

Type of earmarked reserve	Rationale
Reserves for unspent revenue grants	Where revenue grants have no conditions or where the conditions are met, and expenditure has yet to take place. The Code Guidance Notes recommend that these sums are held in earmarked reserves (see paragraph 44 below).
Schools' balances	These are unspent balances of budgets delegated to individual schools (but please see separate section on Dedicated Schools Grant adjustment account).
General contingencies to manage risk	Although various reserves are established to manage individual risks – CFOs may want to establish contingencies to manage corporate risks including areas of high demand or need, the treatment of inflation and interest rates, property management, the treatment of planned efficiency savings/productivity gains, likelihood of incidents such as flooding etc.

Financial reporting for reserves

39. The IFRS-based Code of Practice on Local Authority Accounting in the United Kingdom (the Code) introduced the Movement in Reserves Statement to local authority financial statements in the 2010/11 financial year. This Statement presents the movement in the year of the reserves of the authority analysed into usable reserves, (eg General Fund, HRA Balances) and unusable reserves (see paragraph 40 for more detail).
40. Unusable reserves arise out of the interaction of legislation and proper accounting practice either to store revaluation gains or as adjustment accounts to reconcile accounting requirements driven by reporting standards to statutory requirements. These reserves², which are not resource-backed and cannot be used for any other purpose, are described below:

Revaluation reserves

- The **revaluation reserve** – this is a reserve that records unrealised gains in the value of property, plant and equipment. The reserve increases when assets are revalued upwards and decreases as assets are depreciated or when assets are revalued downwards or disposed of. Local authorities might benefit from these gains in the future from the continued use of the assets or from their sale. The reserve contains only revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance

² In addition to the reserves included in this list authorities may hold the deferred capital receipts reserve and the accumulated absences account. Further details on these reserves are included in the *Code of Practice on Local Authority Accounting in the United Kingdom: Guidance Notes for Practitioners* for the relevant year accounts.

on the capital adjustment account.

- The **financial instruments revaluation reserve** – this reserve will be used in limited circumstances (for example, where an authority might decide to designate an equity instrument to fair value through other comprehensive income).

Adjustment accounts

- The **pensions reserve** – this is a specific accounting mechanism used to reconcile the payments made for the year to various statutory pension schemes in accordance with those schemes' requirements and the net change in the authority's recognised liability under the Code's adoption of IAS 19 *Employee Benefits*, for the same period. A transfer is made to or from the pensions reserve to ensure that the charge to the General Fund reflects the amount required to be raised in taxation. For example, the debit balance on the reserve shows that an authority has made commitments to fund pensions that the government has permitted it to fund from contributions to be made in future years.
- The **capital adjustment account** – this is a specific accounting mechanism used to reconcile the different rates at which assets are depreciated under proper accounting practice and are financed through the capital controls system. Statute requires that the charge to the General Fund is determined by the capital controls system. For example, the credit balance on the account shows that an authority has generally financed capital investment in advance of receiving the benefits of that investment. The account also contains revaluation gains³ accumulated on property, plant and equipment before 1 April 2007, the date that the revaluation reserve was created to hold such gains.
- The **financial instruments adjustment account** – this is a specific accounting mechanism used to reconcile the different rates at which gains and losses (such as premiums on the early repayment of debt) are recognised under proper accounting practice and are required by statute to be met from the General Fund. For example, the debit balance on the account shows that an authority has incurred expenses on borrowings that the government has permitted it to spread over future years.
- The **unequal pay back pay account** – this is a specific accounting mechanism used to reconcile the different rates at which payments in relation to compensation for previous unequal pay are recognised under proper accounting practice and are required by statute to be met from the General Fund.
- The **collection fund adjustment account** – this is a specific accounting mechanism used to reconcile the differences arising from the recognition of council tax and non-domestic rates income (England) in the Comprehensive Income and Expenditure Statement to those amounts required to be charged by statute to the General Fund. For example, the credit balance on the account shows that more tax has been collected on behalf of the authority and the precepting bodies (and central government in England for non-domestic rates income) than an authority is permitted to transfer out of the Collection Fund by 31 March. This account is not applicable to Scotland.
- The **pooled investment funds adjustment account (England and Wales)** – this reserve is a mechanism which is required by the capital finance and accounting regulations in England and Wales to hold the fair value movements in those pooled investment funds specified by the regulations. The difference between the amount charged or credited in the year to surplus or deficit on the provision of services in accordance with the Code and the amount charged or credited to the General Fund in

³ Paragraph 4.1.2.48 of the Code allows Scottish authorities to transfer the difference between depreciation based on the revalued carrying amount of the asset and the depreciation based on the asset's historical cost directly to the General Fund. So, for Scottish authorities only the remaining historical cost element of depreciation in the General Fund that is subject to transfer to the capital adjustment account.

accordance with regulations should be debited or credited to the General Fund balance with the double entry going to the pooled investment funds adjustment account such that the General Fund is charged or credited with the amount that accords with the applicable regulations.

- The **Dedicated Schools Grant adjustment account** – the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2020 established that where a local authority has a deficit on its schools budget, the authority must not charge any such deficit to its revenue account (including cumulative deficits incurred before the regulations were established). Instead, the regulations provide that a local authority must charge any such deficit to a separate account, established and usable solely for that purpose. Note that even though an account has been set up to hold these deficits the financial impact of these deficits should be clearly reported in the financial statements and proper account taken of the impact of these deficits in any budgetary statements or reports on the adequacy of reserves.

41. Other such reserves may be created in future where developments in local authority accounting result in timing differences between the recognition of income and expenditure under proper accounting practice and under statute or regulation. Note also these reserves may be removed where the regulations that have required them to be established end or they may be time limited.
42. In addition, authorities will hold the following three usable reserves:
- a **Major Repairs Reserve (England and Wales)**, where relevant – in England this reserve records the unspent amount of HRA balances for capital financing purposes in accordance with statutory requirements for the reserve. In Wales this represents the amounts unspent from the Major Repairs Allowance capital grant.
 - a **capital receipts reserve (Capital Fund in Scotland⁴)** – this reserve holds the proceeds from the sale of assets and can only be used for those purposes specified in the capital finance and accounting regulations⁵ in England, Northern Ireland and Wales and for capital purposes in Scotland.
 - a **capital grants unapplied account⁶** – (note though this is described as an account paragraph 3.4.2.58 lists this as a reserve) this reserve will hold capital resources (from capital grants) that have been recognised as income and not yet applied to capital expenditure.
43. When establishing reserves, local authorities need to ensure that they are complying with the Code and in particular the need to distinguish between reserves and provisions. Definitions of reserves and provisions are included in Appendix B of this Bulletin.
44. The introduction of the IFRS-based Code on 1 April 2010 has meant that grant income should be recognised in the Comprehensive Income and Expenditure Statement (and therefore against the General (Council) Fund or HRA Balances for revenue grants) where grant payment is

⁴ The Statutory Basis for Accounting and Disclosing Reserves in Local Authorities in Scotland [LASAAC, Revised 2021] states “Paragraph 22(1a) of Schedule 3 of the Local Government (Scotland) Act 1975 (1975 Act) empowers (but does not require) a local authority to establish a Capital Fund.” The LASAAC Guidance indicates that proceeds from the disposal of an asset (ie capital receipts) are a permitted credit to that fund (unless set aside to fund equal pay, transformation projects or premiums arising from the refinancing of debt).

⁵ The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, as amended, The Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003, as amended and the Local Government (Capital Finance and Accounting) Regulations (Northern Ireland) 2011.

⁶ Capital grant and receipts unapplied account in Scotland.

unconditional or grant conditions have been satisfied⁷. The Code Guidance Notes recommend⁸ that where these grants have been received prior to the expenditure having taken place authorities should consider establishing earmarked reserves. This will ensure that amounts are set aside from the General (or Council) Fund and HRA balances in earmarked reserves to provide financing to meet the requirements of the grant. The amounts set aside will be posted back from earmarked reserves to meet General Fund and HRA expenditure in future years. It is likely therefore that since the introduction of the IFRS-based Code there is an increased tendency to hold earmarked reserves.

45. The statutory reporting regime described earlier, and effective financial management underpin the need for clear, transparent reporting arrangements for reserves and therefore in addition to the financial reporting requirements above, the Accounting and Financial Reporting Forum recommends that for each earmarked reserve (earmarked portion of the General Fund in Scotland) held by a local authority there should be a clear protocol setting out:

- the reason for/purpose of the reserve
- how and when the reserve can be used
- procedures for the reserve's management and control, and
- a process and timescale for review of the reserve to ensure continuing relevance and adequacy.

⁷ See Code of Practice on Local Authority Accounting in the United Kingdom, Section 2.3.

⁸ See Code of Practice on Local Authority Accounting in the United Kingdom: Guidance Notes for Practitioners 2022/23 Accounts, paragraphs C38 to C40.

Extract from LAAP Bulletin 55

- 7 A New Reporting Framework
- 7.1 The finance director [chief finance officer] has a fiduciary duty to local taxpayers and must be satisfied that the decisions taken on balances and reserves represent proper stewardship of public funds.
- 7.2 The level and utilisation of reserves will be determined formally by the council, informed by the advice and judgement of the finance director⁹. To enable the council to reach its decision, the finance director should report the factors that influenced his or her judgement and ensure that the advice given is recorded formally. Where the finance director's advice is not accepted this should be recorded formally in the minutes of the council meeting.
- 7.3 It is recommended that:
- the budget report to the council should include a statement showing the estimated opening general reserve fund balance for the year ahead, the addition to/withdrawal from balances, and the estimated end of year balance. Reference should be made as to the extent to which such reserves are to be used to finance recurrent expenditure
 - this should be accompanied by a statement from the finance director on the adequacy of the general reserves and provisions in respect of the forthcoming financial year and the authority's medium term financial strategy
 - a statement reporting on the annual review of earmarked reserves (including schools' reserves) should also be made at the same time to the council. The review itself should be undertaken as part of the budget preparation process. The statement should list the various earmarked reserves, the purposes for which they are held and provide advice on the appropriate levels. It should also show the estimated opening balances for the year, planned additions/withdrawals and the estimated closing balances.

⁹ CIPFA Bulletin 13 Updated normally refers to chief finance officers consistent with the legislative duties on reserves – previous editions of this Bulletin referred to finance directors.

Appendix B

Definitions of reserves and provisions extracted from the 2022/23 Code of Practice on Local Authority Accounting in the United Kingdom

Definition of reserves

2.1.2.36 Reserves¹⁰ represent the residual interest in the assets of the authority after deducting all its liabilities. The Movement in Reserves Statement shows the true economic cost of providing the authority's services. Some income and expenditure is required to be recognised on a different basis or in a different accounting period (ie in accordance with legislation) in the General Fund and Housing Revenue Account. These differences are shown in the line 'Adjustments between accounting basis and funding basis under regulations'. The Movement in Reserves Statement shows total comprehensive income and expenditure and the Comprehensive Income and Expenditure Statement shows the breakdown between the surplus or deficit on the provision of services and other comprehensive income and expenditure.

Classification of reserves in the Movement in Reserves Statement

3.4.2.58 The classification of reserves presented in the Movement in Reserves Statement shall include the following items; authorities may choose to present additional items on the face of the statement:

- a) General Fund balance
- b) Housing Revenue Account balance
- c) major repairs reserve (England and Wales)
- d) revenue statutory funds (Scotland)
- e) capital receipts reserve (England and Wales); capital statutory funds (Scotland)
- f) capital grants unapplied account (or capital grants and receipts unapplied account in Scotland)
- g) total usable reserves
- h) unusable reserves
- i) total reserves of the authority
- j) authority's share of the reserves of subsidiaries, associates and joint ventures (group accounts only)
- k) total reserves (group accounts only).

Definition of a provision

8.2.2.9 A provision is a liability of uncertain timing or amount.

Provisions – recognition and measurement

8.2.2.12 A provision shall be recognised when:

- an authority has a present obligation (legal or constructive) as a result of a past event
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, and
- a reliable estimate can be made of the amount of the obligation.

¹⁰ The term 'reserves' is used in the Code and replaces many references to 'equity' residual interest in IFRS and other IASB pronouncements. This reflects the fact that most accounts prepared under the Code will not be for investor-owned companies. Some references to 'equity' are retained where appropriate.

8.2.2.13 If the above conditions are not met, no provision shall be recognised.

Please ensure that you refer to the Screening Form Guidance while completing this form.

Which service area and directorate are you from?

Service Area: Accountancy

Directorate: Finance

Q1 (a) What are you screening for relevance?

- New and revised policies, practices or procedures
- Service review, re-organisation or service changes/reductions, which affect the wider community, service users and/or staff
- Efficiency or saving proposals
- Setting budget allocations for new financial year and strategic financial planning
- New project proposals affecting staff, communities or accessibility to the built environment, e.g., new construction work or adaptations to existing buildings, moving to on-line services, changing location
- Large Scale Public Events
- Local implementation of National Strategy/Plans/Legislation
- Strategic directive and intent, including those developed at Regional Partnership Boards and Public Services Board, which impact on a public bodies functions
- Medium to long term plans (for example, corporate plans, development plans, service delivery and improvement plans)
- Setting objectives (for example, well-being objectives, equality objectives, Welsh language strategy)
- Major procurement and commissioning decisions
- Decisions that affect the ability (including external partners) to offer Welsh language opportunities and services
- Other

(b) Please name and fully describe initiative here:

Annual mid-year review of revenue reserves to suggest and agree any reclassifications of those reserves.

Q2 What is the potential impact on the following: the impacts below could be positive (+) or negative (-)

	High Impact		Medium Impact		Low Impact		Needs further Investigation	No Impact
	+	-	+	-	+	-		
Children/young people (0-18)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Older people (50+)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Any other age group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Future Generations (yet to be born)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Religion or (non-)belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Human Rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Q3 What involvement has taken place/will you undertake e.g. engagement/consultation/co-productive approaches?
Please provide details below – either of your activities or your reasons for not undertaking involvement**

There is no consultation undertaken on the review of reserves – this is a task for the Section 151 officer only, as it is just a technical reclassification of the reserves. Use of the reserves is decided as part of the budget process, which follows all requirements for consultation.

Q4 Have you considered the Well-being of Future Generations Act (Wales) 2015 in the development of this initiative:

- a) Overall does the initiative support our Corporate Plan’s Well-being Objectives when considered together?
Yes No
 - b) Does the initiative consider maximising contribution to each of the seven national well-being goals?
Yes No
 - c) Does the initiative apply each of the five ways of working?
Yes No
 - d) Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?
Yes No
-

Q5 What is the potential risk of the initiative? (Consider the following impacts – equality, socio-economic, environmental, cultural, legal, financial, political, media, public perception etc...)

High risk

Medium risk

Low risk

Q6 Will this initiative have an impact (however minor) on any other Council service?

Yes No If yes, please provide details below

Q7 Will this initiative result in any changes needed to the external or internal website?

Yes No If yes, please provide details below

Q8 What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?

(You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.)

There is no cumulative impact on people and/or communities. This is a technical review and reclassification of reserves. Any use of reserves to fund initiatives would be subject to assessment as part of that proposal.

Outcome of Screening

Q9 Please describe the outcome of your screening using the headings below:

- **Summary of impacts identified and mitigation needed (Q2)**
- **Summary of involvement (Q3)**
- **WFG considerations (Q4)**
- **Any risks identified (Q5)**
- **Cumulative impact (Q7)**

As this report is a technical review and reclassification of reserves held by this authority there is no impact on anyone with a protected characteristic. The review is the duty of the Section 151 Officer only, there is no wider involvement.

Any consideration of the Well-being of Future Generations Act would take place as part of any proposal to use the reserves, and risks and impacts would be assessed as part of any proposal.

As this is a technical report then no full IIA needs to be completed.

(NB: This summary paragraph should be used in the ‘**Integrated Assessment Implications**’ section of corporate report)

Full IIA to be completed

Do not complete IIA – please ensure you have provided the relevant information above to support this outcome

NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

Screening completed by:
Name: Sarah Willis
Job title: Principal Finance Partner
Date: 13/10/23
Approval by Head of Service:
Name: Ben Smith
Position: Director of Finance and Section 151 Officer
Date: 13/10/23

Please return the completed form to accesstoservices@swansea.gov.uk

Agenda Item 10.



Report of the Cabinet Member for Economy, Finance and Strategy (Leader)

Council – 7 December 2023

Council Tax Base Calculation 2024/25

Purpose: This report details the calculation of the Council Tax Base for the City and County of Swansea, its Community Councils and the Swansea Bay Port Health Authority for 2024/25. The Council is required to determine the Council Tax Base for 2024/25 by 31 December 2023.

Policy Framework: None

Consultation: Legal and Finance.

Recommendation: The calculation of the Council Tax Base for 2024/25 be approved.

In accordance with the Local Authorities (Calculation of Tax Base) (Wales) Regulations 1995, as amended, the calculation by the Council of the City and County of Swansea for the year 2024/25 shall be:

For the whole area 93,803

For the area of Community Councils:

Bishopston	2,014
Clydach	2,655
Gorseinon	3,322
Gowerton	2,015
Grovesend & Waungron	451
Ilston	347
Killay	2,173
Llangennith, Llanmadoc and Cheriton	519
Llangyfelach	969
Llanrhidian Higher	1,599
Llanrhidian Lower	343
Llwchwr	3,497
Mawr	762
Mumbles	10,072
Penllergaer	1,538
Pennard	1,544

	Penrice	484
	Pontarddulais	2,365
	Pontlliw & Tircoed	1,037
	Port Eynon	470
	Reynoldston	312
	Rhossili	196
	Three Crosses	709
	Upper Killay	593
	For the area of the Swansea Bay Port Health Authority	66,063
Report Author:	Julian Morgans	
Finance Officer:	Ben Smith	
Legal Officer:	Debbie Smith	
Access to Services Officer:	Rhian Millar	

1. Council Tax Base Calculation.

- 1.1 The Council of the City and County of Swansea Council is required to determine the Council Tax Base for 2024/25 based on its estimated position.
- 1.2 The Tax Base is used by the Council to calculate its Council Tax for 2024/25.
- 1.3 The Police and Crime Commissioner for South Wales will be informed of the Council's Tax Base in relation to their precepts and levies.
- 1.4 The Tax Base must be calculated as follows:
 - take the number of dwellings for each valuation band as at 31 October 2023.
 - adjust for the estimated changes during the year, i.e. additions, reductions (including those for disabled adaptations), deletions and exemptions.
 - reduce by the number of discounts allowed.
 - adjust for any premiums charged.
 - convert each Band to a Band D equivalent by applying the relevant multiplier, e.g., for Band A multiply by 6 and divide by 9.
 - sum the Band D equivalent for each band.
 - multiply this by the estimated collection rate.
 - add the Band D equivalent of exempt class O properties, i.e. dwellings owned by the Ministry of Defence.

The following assumption has been made –

- the collection rate will be 96% recognising the impact of the ongoing cost of living crisis. Page 42

1.5 The estimated 2024/25 Council Tax Base for the whole of the City and County of Swansea has been calculated as 93,803. The comparable figure for 2023/24 was 91,454. Percentage changes are shown in Appendix B.

1.6 The calculation of the Council's Tax Base is set out in Appendix A. Percentage changes are shown in Appendix B.

2. Financial Implications.

2.1 The gross tax base, before applying the collection rate, has increased slightly as a result of new properties being built in the area. It should be noted that significant proportion of new properties built in the city area are dedicated student accommodation which is exempt from Council Tax and not included in the base calculation.

3. Legal Implications

3.1 There are no additional legal implications to those set out in the report.

4. Integrated Assessment Implications

4.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.
- Deliver better outcomes for those people who experience socio-economic disadvantage.
- Consider opportunities for people to use the Welsh language.
- Treat the Welsh language no less favourably than English.
- Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

4.1.1 The Well-being of Future Generations (Wales) Act 2015 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.

4.1.2 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion, carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.

4.2 There are no integrated impact assessment implications. The calculation is a statutory requirement using formulae set out in regulations for Council Tax setting purposes. The report fulfils the legal requirement placed upon the Council to pass an annual resolution confirming the Council Tax Base for the coming financial year. The Band D equivalent charge is used to calculate the actual Council Tax charge. As the figures used are statutory and non-discretionary, an IIA is not required.

Background Papers: None

Appendices:

Appendix A - Council Tax Base 2024/25 – Calculation

Appendix B - Council Tax Base 2024/25 – Percentage changes

Appendix C - IIA

Council Tax Base 2024/25 - Calculation

Appendix A

Band	*A	A	B	C	D	E	F	G	H	I	Total
Estimated no of chargeable dwellings		16,425	27,185	23,671	16,048	12,258	7,841	3,745	1,157	520	108,850
Disabled Dwelling Adjustment		135	53	-38	-27	-27	-66	-42	7	38	
Sub Total (1)	43	16,560	27,238	23,633	16,021	12,231	7,775	3,703	1,164	482	108,850
Discounts Adjustment	-7	-2,446	-3,125	-2,326	-1,427	-906	-506	-217	-71	-20	-11051
Premium Adjustment	0	334	504	507	380	339	234	128	58	22	2506
Sub Total (2)	36	14,448	24,617	21,814	14,974	11,664	7,503	3,614	1,151	484	100,305
Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	21/9	
Band D Equivalent	20	9,632	19,147	19,390	14,974	14,256	10,838	6,023	2,302	1,129	97,711

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Estimated Collection Rate%	96%
Sub Total	
Class O - Band D Equivalent	0
Council Tax Base 2024/25	93,803

Appendix B - Council Tax Base 2024/25 – Percentage Changes

	2024/25	2023/24	No.	%
For the whole area	93,803	91,454	2,349	2.57
Bishopston	2,014	2,006	8	0.38
Clydach	2,655	2,561	94	3.66
Gorseinon	3,322	3,232	90	2.79
Gowerton	2,015	1,966	49	2.51
Grovesend & Waungron	451	447	4	0.89
Ilston	347	343	4	1.17
Killay	2,173	2,131	42	1.97
Llangennith, Llanmadoc and Cheriton	519	517	2	0.39
Llangyfelach	969	943	26	2.76
Llanrhidian Higher	1,599	1,559	40	2.57
Llanrhidian Lower	343	339	4	1.18
Llwchwr	3,497	3,411	86	2.52
Mawr	762	755	7	0.93
Mumbles	10,072	9,909	163	1.64
Penllergaer	1,538	1,418	120	8.46
Pennard	1,544	1,539	15	0.97
Penrice	484	483	1	0.21
Pontarddulais	2,365	2,299	66	2.87
Pontlliw & Tircoed	1,037	1,006	31	3.08
Port Eynon	470	467	3	0.64
Reynoldston	312	317	-5	-1.58
Rhossili	196	207	-11	-5.31
Three Crosses	709	698	11	1.58
Upper Killay	593	598	-5	-0.84
Swansea Bay Port Health Authority	66063	63,651	2,412	3.79

Please ensure that you refer to the Screening Form Guidance while completing this form.

Which service area and directorate are you from?

Service Area:

Directorate:

Q1 (a) What are you screening for relevance?

- New and revised policies, practices or procedures
- Service review, re-organisation or service changes/reductions, which affect the wider community, service users and/or staff
- Efficiency or saving proposals
- Setting budget allocations for new financial year and strategic financial planning
- New project proposals affecting staff, communities or accessibility to the built environment, e.g., new construction work or adaptations to existing buildings, moving to on-line services, changing location
- Large Scale Public Events
- Local implementation of National Strategy/Plans/Legislation
- Strategic directive and intent, including those developed at Regional Partnership Boards and Public Services Board, which impact on a public bodies functions
- Medium to long term plans (for example, corporate plans, development plans, service delivery and improvement plans)
- Setting objectives (for example, well-being objectives, equality objectives, Welsh language strategy)
- Major procurement and commissioning decisions
- Decisions that affect the ability (including external partners) to offer Welsh language opportunities and services
- Other

(b) Please name and fully describe initiative here:

This report details the calculation of the Council Tax Base for the City and County of Swansea, its Community Councils and the Swansea Bay Port Health Authority for 2024/25 and requests Council approval of the Council Tax Base. The Council is required to determine the Council Tax Base for 2024/25 by 31 December 2023.

Q2 What is the potential impact on the following: the impacts below could be positive (+) or negative (-)

	High Impact		Medium Impact		Low Impact		Needs further Investigation	No Impact
	+	-	+	-	+	-		
Children/young people (0-18)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Older people (50+)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any other age group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Future Generations (yet to be born)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Race (including refugees)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Asylum seekers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gypsies & travellers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Religion or (non-)belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sexual Orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Welsh Language	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poverty/social exclusion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carers (inc. young carers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Community cohesion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marriage & civil partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Pregnancy and maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Human Rights	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q3 What involvement has taken place/will you undertake e.g. engagement/consultation/co-productive approaches? Please provide details below – either of your activities or your reasons for not undertaking involvement

None - the information in this report is factual and based on the number of domestic dwellings (current and likely to be completed) in the city in 2024/25. It is not a policy decision or initiative, it is a statutory report we are required to submit for Council approval.

Q4 Have you considered the Well-being of Future Generations Act (Wales) 2015 in the development of this initiative:

- a) Overall does the initiative support our Corporate Plan’s Well-being Objectives when considered together?
 Yes No
- b) Does the initiative consider maximising contribution to each of the seven national well-being goals?
 Yes No
- c) Does the initiative apply each of the five ways of working?
 Yes No
- d) Does the initiative meet the needs of the present without compromising the ability of future generations to meet their own needs?
 Yes No

Q5 What is the potential risk of the initiative? (Consider the following impacts – equality, socio-economic, environmental, cultural, legal, financial, political, media, public perception etc...)

High risk <input type="checkbox"/>	Medium risk <input type="checkbox"/>	Low risk <input checked="" type="checkbox"/>
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Q6 Will this initiative have an impact (however minor) on any other Council service?

Yes No **If yes, please provide details below**

All Council Services are to some extent funded by Council Tax. Establishing the Council Tax base is part of the process by which the level of Council Tax to be charged for the coming financial year is determined and so in turn, the available funding levels.

Q7 Will this initiative result in any changes needed to the external or internal website?

Yes No **If yes, please provide details below**

Q8 Does the initiative involve changes to the way you process the personal data of Council staff or service users, for example the purchase of new customer management software?

Yes No

If your answer is yes, you should also screen the initiative for any implications regarding privacy and other GDPR rights and consider whether you need to amend your entry in the Council's Information Asset Register. Please use the following link to the online screening form for a Data Protection Impact Assessment <https://staffnet.swansea.gov.uk/dpiascreeing>
 For more about the Information Asset Register, please see <https://staffnet.swansea.gov.uk/informationassetregister>

Q9 What is the cumulative impact of this proposal on people and/or communities when considering all the impacts identified within the screening and any other key decisions affecting similar groups/ service users made by the organisation?

(You may need to discuss this with your Service Head or Cabinet Member to consider more widely if this proposal will affect certain groups/ communities more adversely because of other decisions the organisation is making. For example, financial impact/poverty, withdrawal of multiple services and whether this is disadvantaging the same groups, e.g., disabled people, older people, single parents (who are mainly women), etc.)

Outcome of Screening

Q9 Please describe the outcome of your screening using the headings below:

- **Summary of impacts identified and mitigation needed (Q2)**
- **Summary of involvement (Q3)**
- **WFG considerations (Q4)**
- **Any risks identified (Q5)**
- **Cumulative impact (Q9)**

The report fulfils the legal requirement placed upon the Council to pass an annual resolution confirming the Council Tax Base for the coming financial year. The Band D equivalent charge is used to calculate the actual Council Tax charge. As the figures used are statutory and non-discretionary, an IIA is not required.

(NB: This summary paragraph should be used in the 'Integrated Assessment Implications' section of corporate report)

Full IIA to be completed

Do not complete IIA – please ensure you have provided the relevant information above to support this outcome

NB: Please email this completed form to the Access to Services Team for agreement before obtaining approval from your Head of Service. Head of Service approval is only required via email.

Screening completed by:
Name: Paula Lewis
Job title: Principal Revenues Officer
Date: 06/11/23
Approval by Head of Service:
Name: Julian Morgans
Job title: Interim Head of Revenues and Benefits
Date: 06/11/23

Please return the completed form to accesstoservices@swansea.gov.uk

Agenda Item 11.



Report of the Head of Democratic Services

Council – 7 December 2023

Review of Councillors Handbook

Purpose:	To review the Councillors Handbook and to consider including guidance on the Use of the Council Logo in Section C “Protocols”. To recommend the revised Councillors Handbook to Council for adoption.
Policy Framework:	None.
Consultation:	Access to Services, Finance, Legal.
Recommendation(s):	It is recommended that: 1) The revised Councillors Handbook together with the additional section on guidance in respect of the Use of the Councillors Logo by Councillors be adopted.
Report Author:	Huw Evans
Finance Officer:	Ben Smith
Legal Officer:	Debbie Smith
Access to Services Officer:	Rhian Millar

1. Introduction

- 1.1 The Councillors Handbook provides information to Councillors / Co-opted Members. The Councillors Handbook was last reviewed by the Democratic Services Committee in January 2022. Council adopted the reviewed changes at its meetings on 27 January 2022.
- 1.2 The Councillors Handbook is split into 4 Sections:
- Financial Information.
 - Support Services.
 - Protocols.
 - Role Descriptions & Person Specifications.

- 1.3 The review aimed to ensure that the information was correct and reflected any new working arrangements.
- 1.4 The entire Councillors Handbook may be viewed at www.swansea.gov.uk/cllrshandbook
- 2. Section A - Financial Information**
- 2.1 Section A - Financial Information is set out in **Appendix A** of the report. The Head of Democratic Services has reviewed the section and suggests that no amendments are required.
- 3. Section B - Support Services**
- 3.1 Section B - Support Services is set out in **Appendix B** of the report. The Head of Democratic Services has reviewed the section and suggests that no amendments are required.
- 4. Section C - Protocols**
- 4.1 Section C - Protocols is available at www.swansea.gov.uk/cllrshandbook The Head of Democratic Services has reviewed the section and suggests that no amendments are required. However, he does recommend that a Protocol on the Use of the Council Logo by Councillors be added.
- 5. Section D - Role Descriptions & Person Specifications**
- 5.1 Section D - Role Descriptions & Person Specifications is available at www.swansea.gov.uk/cllrshandbook The Head of Democratic Services has reviewed the section and suggests that no amendments are required.
- 6. Use of the Council Logo by Councillors**
- 6.1 To ensure that the Council Logo is used appropriately, it is proposed that the Councillors Handbook contain a protocol / guidance on its use. The guidance / protocol being:
1. *The Council logo is a symbol representing the services it provides and functions it offers and should only be used for this purpose.*
 2. *The use of the Council logo by Councillors for political or personal purposes shall not be allowed.*
 3. *Unauthorised use of the Council logo is deemed a breach of the Members Code of Conduct and may be reported to the Public Services Ombudsman for Wales."*
- 7. Financial Implications**
- 7.1 There are no financial implications associated with this report.

8. Legal Implications

8.1 There are no specific legal implications associated with this report.

9. Integrated Assessment Implications

- 9.1 The Council is subject to the Equality Act (Public Sector Equality Duty and the socio-economic duty), the Well-being of Future Generations (Wales) Act 2015 and the Welsh Language (Wales) Measure, and must in the exercise of their functions, have due regard to the need to:
- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Acts.
 - Advance equality of opportunity between people who share a protected characteristic and those who do not.
 - Foster good relations between people who share a protected characteristic and those who do not.
 - Deliver better outcomes for those people who experience socio-economic disadvantage.
 - Consider opportunities for people to use the Welsh language.
 - Treat the Welsh language no less favourably than English.
 - Ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.
- 9.2 The Well-being of Future Generations (Wales) Act 2005 mandates that public bodies in Wales must carry out sustainable development. Sustainable development means the process of improving the economic, social, environmental and cultural well-being of Wales by taking action, in accordance with the sustainable development principle, aimed at achieving the 'well-being goals'.
- 9.3 Our Integrated Impact Assessment (IIA) process ensures we have paid due regard to the above. It also takes into account other key issues and priorities, such as poverty and social exclusion, community cohesion, carers, the United Nations Convention on the Rights of the Child (UNCRC) and Welsh language.
- 9.4 An IIA screening has been undertaken and no adverse implications have been noted.
- 9.5 The impact will be positive for all Councillors. The review will seek to ensure that many of the answers required by Councillors will be included within the Councillors Handbook.

Background Papers: None

Appendices:

- Appendix A Financial Information.
Appendix B Support Services.

Councillor Handbook, Section A - Financial Information

Content

1	Introduction
2	Councillor Salaries, Allowances and Expenses
3	Contribution towards Costs of Care & Personal Assistance
4	Foregoing of Salary and / or Allowance
5	Approved Duties / Official Business
6	Travel
7	Travel by Rail
8	Travel by Private Car
9	Travel by Hired / Pool Car
10	Travel by Taxi
11	Travel by Air
12	Travel by Bicycle
13	Travel by Bus
14	Overnight Costs
15	Overseas (Foreign) Travel, Foreign Currency and Council Related Business Communication
16	Claiming
17	Car Parking Permits
18	Interests, Gifts and Hospitality of Councillors
19	Income Tax
20	National Insurance Contributions
21	Social Security Benefits
22	Insurance

1 Introduction

- 1 The Independent Remuneration Panel for Wales (IRPW) determines the remuneration of Councillors on an annual basis. Whilst Councillors & Co-opted Members are not employees, the treatment of their remuneration for most purposes is the same as if they were employees.
- 2 This document provides Councillors and Co-opted Members with practical information relating to Salaries, Allowances and Expenses. For further information, please contact the Head of Democratic Services, Cabinet Office, Democratic Services or Payroll.



2 Councillors Salaries, Allowances and Expenses

- 1 The Council Constitution (Part 6 “Members Allowances Scheme”), sets out the Salaries, and Expenses set by the IRPW and the Allowances set by the Council.
- 2 Councillor Salary payments are paid automatically on a monthly basis.
- 3 Councillor / Co-opted Member Allowance claims must be made by completing the appropriate forms:

- ICT Allowance;
 - Contribution towards Costs of Care & Personal Assistance.
4. Claims for the following allowances must be made by providing the Cabinet Office / Democratic Services Team with evidence of the bill including your address and telephone number twice in a 5-year term of Office:
- Data Allowance.
 - Telephone Allowance.
 - Mobile Phone Allowance.
5. Councillor Expenses claims must be made via the Authority's Oracle system. Co-opted Members should submit their claims in writing via Democratic Services.
6. Councillors / Co-opted Members may claim for travel expenses incurred when undertaking an Approved Duty / Official Business (Defined below).
7. Further information relating to Councillors / Co-opted Members' Salaries, Allowances and Expenses are set out in:
- Published Schedule of Remuneration;
 - Constitutional Matters Report;
 - IRPW Annual Report.



3 Contribution towards Costs of Care & Personal Assistance

- 1 The Independent Remuneration Panel for Wales (IRPW) have determined that all Authorities must provide a Contribution towards Costs of Care & Personal Assistance to carry out their duties effectively.
- 2 Further information may be viewed at <https://gov.wales/independent-remuneration-panel-wales>
- 3 For Councillor / Co-opted Member reimbursement they must complete the Contribution towards Costs of Care & Personal Assistance Claim form.



4 Foregoing of Salary and / or Allowance

- 1 The prescribed salary and expenses must be paid in full to each member unless an individual has independently and voluntarily opted in writing to the Authority's Proper Officer to forego all or any element of the payment. It is fundamental that there is transparency in this process so that any possible suggestion that Members are put under pressure to forego some of the salaries is avoided.



5 Approved Duties / Official Business

- 1 Official Business is defined in Section 142 (10) of the Local Government (Wales) Measure 2011.
- 2 The list of approved duties is laid out in each Independent Remuneration Panel for Wales Annual Report which may be viewed at <https://gov.wales/independent-remuneration-panel-wales>
- 3 **Attendance at Meetings.** Councillors must sign the Attendance Book and should check the published minutes to ensure that their presence was recorded; otherwise, they will be deemed not to have attended the meeting. For ease of reference, Councillors are required to print their name along with their signature.
- 4 **Representation on Outside Bodies.** Councillors may not claim for meetings of 'Outside Bodies' unless they are the named representative or the named substitute. When claiming for attendance at [Outside Bodies](#) the onus is on the Councillor to be able to provide adequate evidence of attendance at the meetings claimed.
- 5 Examples where meetings would **NOT** constitute an approved duty:
 - Political, Political Group, Private Matters / Personal Meetings;
 - Electoral Division Meetings where Officers are not present;
 - An Invitation to a function;
 - School Governors meetings (Unless you are the Local Authority (LA) Representative. You may be able to claim from the school.



6 Travel

- 1 Councillors and Co-opted Members must always be mindful of choosing the most cost effective method of travel. This means that Economy Class Travel will be the norm for Rail, Road, Air or any other method of travel. The Chief Executive in consultation with the Section 151 Officer may allow an alternative class of travel in exceptional circumstances only.
- 2 Should a Councillor or Co-opted Member wish to pay to upgrade to a higher class of travel, they may do so, providing them pay for the total difference from Economy Class.



7 Travel for Rail

- 1 Councillors may not use First Class Rail Travel unless they have outlined a genuine business case in writing (preferably e-mail) to the Head of Democratic Services. The Head of Democratic Services shall review the request in

consultation with the Section 151 Officer and decide accordingly.

- 2 Authorisation from the Budget Holder / Head of Service who will be paying for Rail Travel will be required in writing (preferably e-mail) prior to any bookings being made by the relevant Officers.
- 3 The Cabinet Office or Democratic Services Team should make all rail bookings for journeys beyond Cardiff on behalf of Councillors / Co-opted Members. Where possible, costs shall be paid by the use of the Authority's Corporate Purchasing Card. If the purchase card method is not possible, the council standard ordering and payment processes should be applied.
- 4 Should the event which led to the need for Rail Travel be cancelled or the Councillor can no longer attend then the cost incurred by the Authority will still be attributed to that Councillor and reported to Council via the annual "Councillors Allowances and Expenses" report.
- 5 **Rail Cards** may be purchased for Councillors who travel on Council business, if it reduces the cost to the Council. The Councillor must provide all necessary documentation for the railcard to the DS Team / Cabinet Office who will obtain the railcard on the Councillors behalf. Privately purchased rail cards may be reimbursed providing it is deemed to be of benefit to the Authority. Should a Councillor lose their Authority purchased Railcard, the Councillor will have to pay the charge for a replacement.
- 6 Should a Councillor wish to repay any monies owed to the Authority in relation to travel, i.e. cancelled tickets, upgrading to first class travel or paying for a lost Railcard or Oyster Card then the payment **MUST** be by cheque or cash made payable to the City & County of Swansea (Salary deduction is not permitted).



8 Travel by Private Car

- 1 Councillors must consider what is the most cost effective and efficient form of travel prior to using their own car. They should seek the optimum match between the efficient use of time, a fair reimbursement of costs and the economical use of public resources. Distances will be calculated using the RAC Route Planner website. <http://route.rac.co.uk/>
- 2 Councillors shall personally cover the cost of their travel:
 - For direct journeys between their home and private place of work;
 - When attending any venue in a private capacity;
 - When undertaking their Electoral Ward duties.
- 3 The Authority will hold a list of the distances relating to the most frequent or routine journeys undertaken by each Councillor (usually home to Guildhall and return). This list will be reviewed and updated at the First Annual Meeting of Council following an election. For all mileage claims checked using the RAC Route Planner, distances will be rounded up or down to the nearest mile.

4 **Mileage Claims from a Councillors Private Place of Work (excluding qualifying address)**

5 The maximum allowance for journeys from a Councillor's workplace to the location of approved duty will be for the amount the Councillor would have claimed if they were travelling from their home.

6 **Site Visits** - Councillors are expected to use the transport provided to attend Site Visits. Where the distance to the Guildhall would be in excess of the mileage to the Site Visit itself a car can be used and mileage claimed for that shorter journey. This must be made clear on the claim form. Councillors should travel together wherever possible. **Note: Mileage cannot be claimed if transport is provided, unless agreed in advance and in writing (e-mail) by the Head of Democratic Services.**

7 Authorised **journeys** are reimbursed at the approved mileage rates as set by the IRPW.

8 **For journeys over 150 miles in total** (from a starting point of the Guildhall, Swansea, SA1 4PE) then the Councillor should **consider the most financially viable and economic form of transport available**. If that Councillor chooses to use their own vehicle they would only receive the cost of the most financially viable and economic form of transport for that journey. If travelling outside of the Swansea & Neath Port Talbot areas, please check travelling arrangements with the DS Team / Cabinet Office in advance of the journey as train travel may be cheaper.

9 **Incidental costs** (e.g. fuel, tolls, ferries and parking fees) will be reimbursed subject to production of receipts and the completion of Oracle / claim form. Relevant VAT receipts for fuel are required to be kept by Councillors / Co-opted Members for a period of 7 years for all mileage claims for potential inspection by HMRC. Dates on receipts must reflect the period of the claim.

10 If using a private vehicle whilst on Council business, Councillors should ensure that they have comprehensive vehicle insurance specifically including business and commuting use. The Authority will be unable to financially support Councillors in the event of an accident without comprehensive cover.



9 **Travel by Hired / Pool Car**

1 Councillors and Officers may hire a B Class vehicle (currently Ford Focus style of car). A larger style car may be booked depending on distance travelled and number of passengers in the car. Authorisation to hire a larger car must be obtained in advance in writing (e-mail) from the Head of Democratic Services. Information regarding Pool Cars is available on StaffNet [here](#).



10 **Travel by Taxi**

- 1 Travel by Taxi claims for journeys taken **within** the City and County of Swansea shall only be allowed with the production of a relevant receipt and with prior authorisation in writing (e-mail) from the Head of Democratic Services in consultation with the Section 151 Officer.
- 2 Travel by Taxi claims for journeys taken **outside** of the City and County of Swansea shall only be allowed with the production of a relevant receipt and if it is a reasonable journey to have made i.e. from event to Train Station.



11 Travel by Air

- 1 Flights will be arranged via the DS Team / Cabinet Office. Councillors and Officers will travel Standard Class. Permission to fly must be obtained in advance and in writing (e-mail) from the relevant Head of Service. The relevant Service Unit shall fund the Airfare costs. **Note:** Foreign travel must be approved by the Chief Executive in advance and in writing (e-mail).



12 Travel by Bicycle

- 1 A cycling allowance is available as outlined by the Independent Remuneration Panel for Wales.



13 Travel by Bus

- 1 Bus fares will be reimbursed subject to the production of the appropriate tickets.



14 Subsistence

- 1 Councillors are able to claim for subsistence expenses incurred when undertaking an Approved Duty. Subsistence is paid in addition to the Basic, Civic and Senior Salaries **and are subject to the following rules:**
- 2 Subsistence within the Authority's area will not be paid.
- 3 Subsistence for approved duties outside the Authority's area are payable up to a maximum and in line with the IRPW determinations. **Claims without a valid receipt will not be authorised.**
- 4 **Overnight Costs**

- 5 Where an approved duty involves an overnight stay the accommodation should be organised via the Cabinet Office / Democratic Services.
- 6 The Head of Democratic Services has discretion in this area but the decision is mainly based on:
 - Where the round trip is more than 250 miles and the relevant meeting / duty starts before 12.00 noon (for the night before) and / or where the relevant meeting / duty finishes after 4.00 pm (for the night after);
 - Where the round trip is more than 500 miles and the relevant meeting / duty starts before 1.00pm and / or finishes after 3.00pm.
- 7 Councillors should obtain prior written authorisation (e-mail) from the relevant Head of Service in relation to overnight expenditure.
- 8 **Accommodation**
- 9 Accommodation should be booked in advance by the Cabinet Office / Democratic Services Team.



15 Overseas (Foreign) Travel, Foreign Currency and Council Related Business Communication

- 1 Councillors **MUST** gain written (e-mail) authority from the Chief Executive prior to travelling abroad. A detailed itinerary of the trip giving the names of all people travelling, modes of transport between venues and specifying items of expenditure which have been paid in advance by the Authority or likely to be paid by the Authority or provided by an outside body must also be provided to the Chief Executive. In any cases of urgency, approval must be obtained under the Chief Executive's delegated powers, exercised after consultation with the Leader of the Council.
- 2 **Foreign Currency.** To obtain foreign currency a Councillor can obtain a cash advance from Cashiers and arrange to have the money converted into the appropriate currency themselves. The expenditure receipt(s) should be retained for submission with the Oracle expense claim. Any surplus money left over from an overseas visit need not be returned to the Authority as the cash advance amount has already been deducted from the Councillors salary and reimbursed to Cashiers.
- 3 **Council related business communication.** The Head of Democratic Services will consider all reasonable requests for other valid business costs relating to the trip providing relevant receipts are attached.



16 Claiming

- 1 Councillor Expenses claims must be made via the Authority's Oracle system. Co-

opted Members should submit their claims in writing via Democratic Services.

- 2 The responsibility lies with the Councillor / Co-opted Member for the accuracy of the claim. Councillors need to keep an accurate record of expenses claimed to avoid duplication of claims. They should ensure that they actually attended the events that they are claiming for otherwise it could be deemed as a fraudulent claim.
- 3 When attending more than one meeting a day and claiming more than one journey, the times and place of 'commencement' and 'completion' of duties must be inserted for every journey.
- 4 If the period between meetings spent is less than 1 hour then Councillors will only be entitled to claim one return journey.
- 5 Councillors must therefore judge whether it would be constructive whenever possible to remain within the area if meetings are within a reasonable period of one another. This also applies to rota visits. Councillors are requested where possible to visit establishments in the same vicinity at the same time.
- 6 No payment shall be made without a valid receipt.
- 7 Co-opted Member claims should be submitted no later than **5th of the month for payment on the 25th of the month** (or the previous working day if falling on a Saturday, Sunday or Bank Holiday). Councillor claims should be made via Oracle.
- 8 Claims must be submitted within 3 months of the meeting claimed for. Ideally Councillors should submit their claim forms on a monthly basis.
- 9 If a Councillor attempts to claim more mileage than set by Council, the mileage will be amended to the maximum level approved by Council.

10 **Checking of Travelling and Subsistence Allowances**

- 11 The Cabinet Office / Democratic Services Team will carry out a random 10% audit check of submitted claims. They will check:
 - Attendance Records at Outside Bodies and Officer meetings;
 - Checks on other unclear entries.

12. **Cash Advances**

13. Cash advances of Travelling and Subsistence Allowances can only be obtained if the amount is £56 or over and must be authorised by the Section 151 Officer. The cash advance can then be made via the Cashiers Office.
14. Any unused monies from a cash advance must **not** be returned to the Authority (Cashiers) but kept by the Councillor as the original advance amount has already been deducted from their salary and reimbursed to Cashiers.



17 Car Parking Permits

- 1 Councillors will have to apply for a permit to enable them to park in Council car parks, whilst on Council duties.
- 2 Councillors are entitled to reclaim the cost incurred for their car parking permit by using the [reclaim form](#). If Councillors re-claim this charge it will be included on the Councillors Annual Allowances & Expenses spreadsheet which is presented to Council and published on the City & County of Swansea website. All applications for car parking permits and any amendments or cancellations should be made via [the self-service option in Oracle](#).
- 3 There is a charge to be paid by Councillors to replace a lost car parking permit.



18 Interests, Gifts and Hospitality of Councillors

- 1 Information on Interests, Gifts and Hospitality of Councillors is laid out within the Council Constitution under Council Procedure Rules and within the [Councillors Code of Conduct](#).



19 Income Tax

- 1 Basic Salaries, Civic Salaries, Senior Salaries, Broadband and Telephone Allowance, Mobile Phone Allowance, ICT Allowance and the Reimbursement of Costs of Care are all taxable. Councillors will be automatically taxed under the normal Pay as you Earn (PAYE) system. The tax code applied will depend on the statement ticked on the Councillor Personal Information Sheet at the time of starting. Any changes to the initial code operated would be on instruction from HMRC.
- 2 Additionally, Councillors should contact the Payroll section of the Service Centre if they are aware they should be taxed at a rate higher than the basic rate.
- 3 Currently there is no “profit” element on Mileage due to the fact that the Council pays the rate determined by the IRPW. As it is deemed there is no profit, no end of year report (P11D) is submitted.



20 National Insurance Contributions

- 1 Since the current levels of Councillors Allowances exceeds the current lower earnings limit for all Councillors under 65 years of age (Sliding scale from Age 60 for women depending on Date of Birth), there is a liability for Class 1 National Insurance contributions at the standard rate. Any Councillor over 65 years of age

(Sliding scale from Age 60 for women depending on Date of Birth) will need to provide a copy of their passport or birth certificate for exemption from National Insurance.

- 2 Married women and certain widows who have exercised their right not to pay the full rate will need to produce their reduced liability certificate.
- 3 Each employment is considered separately for contribution purposes and no account is taken of the fact that a Councillor may have another job or be self-employed.
- 4 However, there is an annual maximum for contribution liability and in certain instances a Councillor may be entitled to a refund. Information regarding this can be obtained from the DWP.



21 Social Security Benefits

- 1 Social Security benefits is an area of growing complexity and detailed specialist advice must be obtained from the local office of the relevant Benefits Agency.
- 2 Councillors must notify the Department of Social Security Office from which they receive the benefits that they are an elected Councillor.
- 3 If a Councillor is minded to renounce his / her Basic Salary, Civic Salary or Senior Salary, because of the potential impact on benefit entitlement, s/he should consult the Benefits Agency before doing so. In most cases it is the amount to which a Councillor is entitled, not the amount actually claimed, which will be taken into account in calculating benefit.
- 4 The treatment of Councillor's Allowances varies from benefit to benefit. For some benefits, the very fact that they are undertaking Council duties (whether or not they get paid for them) can affect their rights to claim. In other cases, it is the level of income from the Allowance that affects entitlement.



22 Insurance

- 1 Brief details of the 'Personal Accident & Travel Policy' are as follows:

Under the Personal Accident section, this insurance provides cover to the Insured for accidental bodily injury to an insured person, which results in death, a permanent disability or temporary disability within 24 months of an accident. Under the Travel section, this insurance provides cover to the Insured for medical and emergency travel expenses, medical repatriation, political and natural disaster evacuation expenses, personal liability, loss of or damage to personal property, business equipment or money, cancellation, curtailment, alteration expenses and hijack, kidnap and ransom costs for an insured person. There are also sections providing cover for legal expenses, crisis containment expenses and vehicle rental expenses.

- 2 For full details of the policy and a copy of the Lifeline Plus Travel Pack to use on business trips away from the office and abroad contact:

Principal Insurance Officer

Insurance Team, Financial Services & The Service Centre, Civic Centre,
Swansea, SA1 3SN



Councillor Handbook, Section B - Support Services

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- 1 [Cabinet Office and Democratic Services](#)
- 2 [Correspondence](#)
- 3 [Council Bodies Diary](#)
- 4 [Political Group Rooms](#)
- 5 [Identity \(ID\) Card](#)
- 6 [Receipt of Mail / Agendas etc.](#)
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1 Cabinet Office and Democratic Services

The Cabinet Office provides a Personal Assistant role to the Cabinet (Executive) Members.

The Democratic Services (DS) Team provides general administrative support to all non-executive Councillors.



2 Correspondence

- 1 Councillors are expected to manage their own e-mails, diary and correspondence. Should they require any support then training can be provided in certain areas by the Training Team.
- 2 The Cabinet Office / DS Team can send out general non-political mailings for Councillors Electoral Ward work. However, Councillors are expected to type their own letters although the Teams can assist with formatting. The Cabinet Office / DS Team will arrange for the letters to be printed via DesignPrint but any folding or postage costs will be taken from the individual's Councillors Community Budget.
- 3 The Cabinet Office / DS Team can't deal with correspondence that is political, contains information which could be deemed to be libellous or is of a personal nature.



3 Council Bodies Diary

- 1 The Council Bodies Diary may be viewed online at <http://www.swansea.gov.uk/councildiary>.
- 2 The Cabinet Office will assist with the management of diaries for Cabinet Members. All other Councillors and Co-opted Members are expected to manage their own diaries.



4 Political Group Rooms

- 1 Depending on the size of a Political Group, it is likely to have a room allocated to it. Rooms will be provided with the following items:
 - Pigeonhole for your mail etc. to be left for your collection;
 - PC(s);
 - Telephone(s);
 - Storage facilities);
 - Office furniture.



5 Identity (ID) Card

- 1 All Councillors are required to wear their ID Card at all times. The Card allows access within the Civic Centre and Guildhall.
- 2 If your ID Card won't allow you access, visit <http://www.swansea.gov.uk/staffnet/replacementflexicard>.
- 3 If you lose or misplace your ID Card please inform the Cabinet Office / DS Team immediately. HR will "block" the card to ensure it is not misused by anyone else. A replacement can be ordered at a personal charge to the Councillor).
- 4 Temporary passes can be obtained from Security and must be returned prior to exiting the building on the same day.



6 Receipt of Mail / Agendas etc.

- 1 Incoming mail will normally be scanned and e-mailed; however, some will be left in pigeonholes provided for each Councillor.
- 2 Councillors are encouraged to use the Modern.gov app to download electronic versions of the agenda. Agendas are also emailed out to all Councillors. The

Councillors, Democracy and Elections web pages may be viewed at <https://democracy.swansea.gov.uk/>.



7 e-mailing and Postage

- 1 Councillors are advised to use electronic correspondence wherever possible. The Authority can send mail on behalf of a Councillors; however for bulk mail the cost will be deducted from their Councillors Community Budget.
- 2 The Cabinet Office / DS Team will not print out all e-mails for a Councillor. However training can be arranged so that the Councillor is taught how to do so.



8

9 Administrative Support

- 1 Both Teams will answer general telephone queries from members of the public, and signpost where necessary to the relevant Councillor or, provide Assembly Member / Member of Parliament etc. contact details.
- 2 Both teams will act as a central contact point for Councillors for their general enquiries for Departments and provide information regarding Officer contacts within Service Departments.



10 Photocopying and Scanning Services

- 1 Multi-Functional Devices (MFD's) are available in key locations throughout the Authority. All Councillors will be provided with a printer account which may be accessed via a Councillor ID card. Please note that personal printing is not permitted.
- 2 The MFD's also include a scanning facility which allows documents to be scanned and sent via e-mail.



11 ICT Support

- 1 Councillors can log calls / changes 24/7 on the service desk portal using the link <https://servicesdesk.swansea.gov.uk>

01792 63 6900

ict.servicedesk@swansea.gov.uk ICT Service Desk Icon on your desktop



12 Training

- 1 The Authority will arrange or inform Councillors of training opportunities which will include Courses, Seminars, Conferences, Induction Training for all Councillors and Other training subject to resources / budgetary availability.



13 Electoral Ward Surgery Support

- 1 The Authority will pay a reasonable charge for surgery hire, following prior agreement from the Head of Democratic Services.
- 2 Invoices for surgeries should then be forwarded to the DS Team on a monthly or quarterly basis and by the end of March of the relevant financial year for processing.
- 3 Surgery Posters can be printed indicating surgery details for distribution within the electoral ward and displayed online.



14 Web Pages

- 1 Councillors are advised to take advantage of the “About You” section on the Council’s website as it allows an opportunity for you to highlight your interests etc. Information may be found at www.swansea.gov.uk/councillors.



15 Councillor Meeting Room

- 1 A Councillor Meeting Room is located in Room 235, Guildhall. The room will accommodate 12-14 people around a table.
- 2 Bookings will be allocated on a “first come first served” basis and meeting slots shall be restricted to 2 hours. Block bookings shall not be permitted unless it is for a purpose such as a regular Political Group Meeting. The Head of Democratic Services shall operate a reasonable use protocol for the room.
- 3 Bookings are to be made by contacting the Democratic Services (DS) Team on 01792 63 6923 or e-mail democracy@swansea.gov.uk.



16 Further Information Contact List

Title	Tel:
Cabinet Office	01792 63 6141
Democratic Services (DS) Team	01792 63 6923
Head of Democratic Services	01792 63 5757
Chief Executive	01792 63 7501
Section 151 Officer	01792 63 6423
Monitoring Officer / Head of Legal, Democratic Services and Business Intelligence	01792 63 6699
IT Service Desk	01792 63 6900



Agenda Item 12.



Council – 7 December 2023

Councillors' Questions

Part A – Supplementaries

1	<p>Councillors Lyndon Jones, Paxton Hood-Williams, Will Thomas, Richard Lewis, Angela O'Connor, Francesca O'Brien and Brigitte Rowlands</p> <p>What discussions did the Cabinet Member have with ward Councillors prior to the recent bus cuts.</p> <p>Response of the Cabinet Member for Environment & Infrastructure</p> <p>All of the cutbacks have been made by First Cymru to their commercially operated network of services as a result of a reduction in funding for bus services by the Welsh Government through its Bus Transition Fund. The Council had little power to influence the outcomes because of the commercial nature of the services. However, officers worked with the company to try to ensure that all communities continued to have a basic level of service.</p> <p>In the light of the funding reduction, the timescale for First Cymru making the cutbacks was very tight. However, a comprehensive list of the service changes was sent to all Local Members just over a week before their introduction date.</p>
2	<p>Councillors Wendy Fitzgerald, Mary Jones and Kevin Griffiths</p> <p>Although tree planting has taken place across Swansea, it seems we are a long way from achieving any net gains. Would the Cabinet Member agree that without enormous investment in tree planting and aftercare, there's little chance of ever matching the numbers removed.</p> <p>Response of the Cabinet Members for Corporate Services & Performance and Community (Services)</p> <p>Swansea council has a tree management strategy, the overarching aim of which is to maximise the myriad of benefits that trees provide. This is a comprehensive and well researched document.</p> <p>Any tree planting to align with this strategy.</p> <p>Planting ad-hoc i.e. outside of the strategy; usually results in sub-optimal location selection, lower survival rates and longevity issues; all of which have an adverse financial impact as well as the loss of benefits that the tree(s) would have brought.</p> <p>As part of this strategy, a tree canopy survey has been completed; from which, areas suitable for further planting have been identified and are being prioritised based on established success criteria.</p>

	<p>The aim of the current tree strategy (which is aligned to current resource constraints) is to plant 300 standards per year.</p>
<p>3</p>	<p>Councillors Mike Day, Cheryl Philpott and Lynda James</p> <p>Residents have told us that they have recently noticed that buses from other cities have appeared on the streets of Swansea. It's been suggested that they have been moved here because those cities have introduced stricter emission controls on buses. Will the Cabinet Member tell Council</p> <p>(a) Whether the Council is aware of this;</p> <p>(b) What measures Swansea Council can apply to limit bus emissions for both school transport and for service buses;</p> <p>(c) Whether the Council is aware and/or informed of what bus operators vehicles actually emit, or who is responsible for monitoring such emissions;</p> <p>(d) What communication has taken place with public transport providers locally to ascertain their plans to introduce lower emission vehicles in Swansea, including fully electric buses. And, if so, when can Swansea residents expect to be served by all electric vehicles.</p> <p>Response of the Cabinet Member for Environment & Infrastructure</p> <p>(a) Officers are aware of three buses that were transferred from Somerset to the First Cymru fleet earlier this year, but this was not in relation to stricter emission controls in Somerset. They replaced older vehicles in the First Cymru fleet.</p> <p>(b) The Council already states the maximum age of vehicles in its Conditions of Contract for Home to School Transport and Local Bus contracts – 15 years for coaches and 12 years for minibuses and buses. Neighbouring Authorities allow older vehicles on their Home to School Transport contracts.</p> <p>The ages of the vehicles determine their emission levels.</p> <p>If the Council was to lower the maximum age of vehicles allowed on its contracts, rates would undoubtedly increase, and unfortunately a fine line has to sometimes be drawn between what is desirable and what is affordable.</p> <p>(c) Bus operators are licenced by the Office of the Traffic Commissioner, which is part of the Department for Transport, rather than by the Council. Their vehicles are subject to annual MoT checks and these include testing emission levels. Bus operators are obliged to report their MoT results to the Traffic Commissioner's Office but they are not routinely shared with Councils. However, the Traffic Commissioner will call a bus operator to a Public Inquiry if the first time MoT pass rate is considered low. The Council can then request further information and attend the Public Inquiry. The Council occasionally receives reports from members of the public and schools about buses and coaches that are omitting black smoke, and these are then passed to the bus operators so that the issues can be rectified. Officers can also follow these up with the DVSA (Driver and Vehicle Standards Agency) if considered necessary.</p> <p>(d) In view of the uncertainties that bus operators are facing as a result of the Welsh Government's intention to franchise bus services from 2025/2026 onwards, there has been little investment in bus fleets in recent years. The exception is First Cymru, who received 10 new diesel-powered buses last Spring.</p>

	<p>The only fully electric bus in Swansea is a minibus owned by Community Transport operator DANSA, though this was grant funded.</p> <p>Transport for Wales is looking at the feasibility of procuring a hydrogen powered fleet of buses for operation in the Swansea Bay Region in the next few years.</p>
4	<p>Councillors Wendy Lewis, Mike White, Lesley Walton and Mike Lewis</p> <p>Can the Cabinet Member for Service Transformation give an update on the current position of the Oracle Fusion Programme.</p> <p>Response of the Cabinet Member for Service Transformation</p> <p>The system successfully went live in April 2023 with payroll and pensions running accurately. There were some critical post go-live issues, primarily relating to interfaces with other Council systems. These are now mostly fixed, except for the integration with pensions. Development has now been completed and the integration is being tested by the payroll and pensions teams. Once this is uploaded to the live environment, the Council will exit the post go-live support arrangements and begin the transition to the new Oracle Operating Model, as agreed by Cabinet on the 19th October.</p>
5	<p>Councillor Lesley Walton, Mike Lewis Wendy Lewis and Mike White</p> <p>Can the Cabinet Member for Service Transformation tell Council how many acquisitions have been made to increase council housing supply and how many of those were ex council right to buy.</p> <p>Response of the Cabinet Member for Service Transformation</p> <p>Since April 2019, the Council has acquired a total of 145 properties. Of these 135 were ex council RTB.</p> <p>The 10 non ex RTB properties includes the following;-</p> <p>Acacia Road– former respite centre - bought from Social Services and converted to 2 houses. Alexandra Road – former supported living centre – bought from Social Services and converted to 2 houses.</p> <p>In addition we have purchased 6 properties that were NOT Ex-Council properties and are a combination acquisitions bought with ICF funding (Bungalows) and properties that were offered to us because of a legal charge against the property e.g. The Pemcrete scheme; where the charge may have included the LA having first refusal or and/or included a retained % value in the property.</p>
6	<p>Councillors Lyndon Jones, Paxton Hood-Williams, Will Thomas, Richard Lewis, Angela O'Connor, Francesca O'Brien and Brigitte Rowlands</p> <p>What discussions have been held with the Welsh Government regarding the practical implementation of a bus franchising model.</p> <p>Response of the Cabinet Member for Environment & Infrastructure</p>

	<p>As a key stakeholder, in Summer 2022, the Council provided its views on franchising bus services following the Welsh Government’s consultation for its White Paper.</p> <p>Since then, the Council, like all others, has been kept apprised of the Welsh Government’s intentions and indicative timescales by the Welsh Local Government Association (WLGA) and by the Association of Transport Co-ordinating Officers (ATCO).</p> <p>It is understood that the first franchises will be let in 2025/2026 and that Wales will be split into 10 regions, though not necessarily County Council aligned. An indicative date for the Swansea Bay Region has yet to be announced.</p>
7	<p>Councillors Peter May, Allan Jeffrey, Stuart Rice and Sandra Joy</p> <p>In a written answer to a question at October’s council, the Leader stated that: “Prior to the adoption of the Policy Commitments in July 2022, Swansea Council had installed 80 public facing EV charge points across 25 locations.”</p> <p>At the time of writing, the council website states the same figure.</p> <p>a. Have any public facing EV charge points been installed since the adoption of the Policy Commitments in July 2022</p> <p>In the Policy Commitments tracker that accompanied the report in October, the RAG analysis of the commitment “Swansea Council will support and enable the increase and availability of electric vehicle (EV) charging points and develop a wider EV charging strategy” came up as Green – “On Track”</p> <p>b. How can this be the case if there is a scenario where none have been installed since July 2022.</p> <p>Response of the Cabinet Member for Service Transformation</p> <p>The equipment is consistent with Swansea Council’s EV charging network and will be added to the total number of public chargers for residents and visitors to utilise on Swansea Council’s network, which will stand at 95 charge points across 26 locations.</p> <p>No Welsh Government Ultra Low Emission Vehicle Transformation Funding was available for local authorities to apply for in 2022/23, as a result there were limited opportunities to expand provision during this period.</p> <p>The Council has successfully bid for ULEVTF funding in 23/24 and a further roll out of 30 destination charge points at 14 locations is being undertaken this year. In addition, we are working with Transport for Wales on an on street residential pilot scheme. This is in its infancy, we are seeking residents’ views via online survey to help inform which areas currently have the greatest need.</p>
8	<p>Councillors Lyndon Jones, Paxton Hood-Williams, Will Thomas, Richard Lewis, Angela O'Connor, Francesca O'Brien and Brigitte Rowlands</p> <p>An extra £35 million has been given by UK Government to the Senedd for flooding. What communications have been made to the Senedd to seek extra funding for flood prevention in Swansea.</p> <p>Response of the Cabinet Member for Environment & Infrastructure</p> <p>The council has a number of schemes currently with Welsh Government. To access the funding through the Flood & Coastal Erosion Risk Management</p>

	<p>(FCERM) Capital Grant programme each scheme has to go through a number of stages, each step of each stage can take a year or more.</p> <p>The stages of application are as follows: Stage 1 Feasibility study- Business Justification case(BJC)/Outline Business Case (OBC), Stage 2 full Business Case(FBC)/Detailed design, and Stage 3 Construction.</p> <p>Our current schemes include.</p> <p>Flood & Coastal Erosion Risk Management (FCERM) Grant Funding 2023-24 West Street Gorseinon Stage 1 BJC completed under review Killay Square Killay Stage 1 BJC completed under review. Brockhole Stream Blackpill – Stage 2 FBC/Detailed design ongoing 400 Birchgrove Road OBC ongoing . Further work required on wider catchment approach by NRW. Beryl Road Clydach – Stage 1 BJC ongoing. Capel Road – Stage 2 FBC/Detailed Design grant awarded. Sway Road – Stage 1 OBC completed being reviewed. Kingrosia Pk Clydach Stage 1 completed under review. Western Street Sandfields Stage 1 BJC ongoing</p> <p>Coastal Risk Management Programme (CRMP)</p> <p>Mumbles Coastal Defence Scheme – Stage 3 ongoing</p> <p>We are also working on a preliminary proposal in relation to city centre flood risk.</p>
9	<p>Councillors Mike White, Lesley Walton, Mike Lewis and Wendy Lewis</p> <p>How will the new mumbles sea defences enhance the biodiversity and attractiveness of the waterfront for the local community and visitors.</p> <p>Response of the Cabinet Member for Environment & Infrastructure</p> <p>The overall scheme will provide a green corridor with an improved habitat which will support native species as well as providing enhanced visual amenity spaces for passive recreation and socialising, creating a valuable space for the local community as well as visitors to meet, relax and play. The face of the sea wall will include textured hexagonal concrete formwork to encourage the growth of algae and colonisation by marine invertebrates. The design was developed in conjunction with the SeaHive project led by Swansea University. Trials conducted prior to the construction of the coastal protection scheme evidenced the best material and wall profile to restore and improve future biodiversity within the local marine environment. The proposal makes provision for extensive soft landscaping along the promenade and the design of the seawall will encourage the growth of algae and colonisation by marine invertebrates such as periwinkles to provide further ecological enhancement. The outputs of the SeaHive research programme have been presented to international working groups and will result in infrastructure enhancements globally.</p> <p>The scheme will provide not only provide a flood defence betterment to local residents and businesses but will also bring wider benefits for regeneration and tourism. The scheme seeks to plant 46 new trees along the length of the promenade as well as additional planting and landscaping of the area. The species have been chosen due to their resilience to the harsh conditions found on the seafront. Several</p>

of the species chosen will also provide nectar sources for bees to support and improve the local biodiversity. The existing ecosystems will be maintained and enhanced with those currently in decline being restored, supporting the achievement of sustainable development, for the benefit of present and future generations.

The public realm has been designed to improve the quality of user experience, whilst safeguarding the character of the area. The scheme will include new seating, lighting and play opportunities, whilst biodiverse planting will be incorporated to align with the authorities ambitions to introduce sustainable green infrastructure. These will also provide Sustainable Urban Drainage (SUDs solutions) to repurpose surface water runoff in a sustainable manner. Additional greening will be introduced adjacent to the promenade near Southend gardens that will support improved links to the existing play attraction, but also incorporate new features to encourage active play for visitors and the local community. This area will also continue to support pop-up food and beverage opportunities, whilst also providing enhanced links to support existing businesses along Mumbles Road with new crossing points.

Works include widening the existing promenade to reduce cyclist and pedestrian conflict by increasing the width to a minimum of 6 metres to provide space for both pedestrians and cyclists. This will improve connectivity, accessibility, and promote sustainable active travel opportunities. The promenade south of Oyster Wharf will become more accessible with regular pedestrian access points to connect the promenade with the existing businesses and uses along Mumbles Road. Several bike hubs will be located at regular intervals along the promenade. These will include cycle stands and bike maintenance points, with existing shelters located at Oyster Wharf and Verdi's to be retained. Existing access to the beach will be maintained and improved to provide betterment for users. Improved lighting will also be provided along the prom. This will take the form of new additional low level lighting bollards as well, festoon lighting and the replacement of the existing lighting columns along the prom. This is will provide a safe and more inclusive environment, whilst also supporting the night time economy of the area.

10 **Councillors Mike White, Lesley Walton, Mike Lewis and Wendy Lewis**

How has the Rural Anchor programme supported innovative and well-being enhancing projects in Swansea's rural areas.

Response of the Cabinet Member for Environment & Infrastructure

Seven projects have been allocated funding related to the wellbeing theme under the first open call under the Rural Anchor. The project team is in the process of holding inception meetings with successful applicants at present, so as yet no formal funding announcements have been made and no press has been released. Details of successful schemes will be publicised soon.

Overall funding allocated to direct wellbeing schemes in first call 'window': £59,166
Overall funding allocated to community renewable energy schemes in first call window: £105,152

Feasibility study related to this theme in first call window: £10,626

The second funding window has just closed and assessment of applications is underway. There is no guarantee that all schemes will be funded, but as an indicator

	<p>a further £61,000 has been received against volunteering schemes which will have a direct wellbeing impact if approved, £55,757 against renewable energy schemes, £29,995 against biodiversity projects (which often have wellbeing built into them), and £45,467 against supporting local markets which would support the local economy.</p>
	<p>Part B – No Supplementaries</p>
<p>11</p>	<p>Councillors Kevin Griffiths, Susan Jones and Sam Bennett</p> <p>Can the Cabinet Member tell Council if the funding that was available for skateboard parks has all been used up and if not how much is available for Communities to get a share.</p> <p>Response of the Cabinet Member for Investment, Regeneration & Tourism</p> <p>Swansea Council is working with award-winning designers and consultants, Curve Studio, to create a new generation of skate and wheeled sport facilities. The £1m initiative will provide new and improved provision across the city. By investing in a new generation of top-class facilities, the Council is supporting the growth of Swansea’s thriving skate and wheeled sports scene, enhancing the city as a whole. Well-designed facilities offer free for all, engaging places to get active and socialise, and these outdoor spaces help support well-being and make a positive contribution in ensuring active lifestyles for local communities.</p> <p>The project has two key stages. Phase One is to create a masterplan for all skate and wheeled sports across Swansea. Phase Two will involve the shaping and refinement of the individual projects before tendering for works.</p> <p>No decisions have been made regarding the locations, type or level of investment per site or new facility, and it is critical that the appropriate time is spent on the review and consultation phase. We have put aside a sum of money for this critical stage, which represents less than 5% of the total project budget. The remaining budget is protected for capital works to identified sites within the masterplan.</p> <p>Having evaluated facilities and sites across the city, Curve Studio and the Council will soon be asking the community for their views on the current provision, and what they’d like to see in future developments. This will initially involve launching a webpage for the project, with a link to an online survey which will provide an opportunity for the community and key stakeholders to submit their views. These will inform the draft masterplan and budget allocation, with clear site information.</p> <p>A further round of consultation will give everyone an opportunity to give their views on the different options, these are scheduled to be held using a blend of face to face and remote sessions; organised in geographical clusters and key locations in Swansea, e.g. leisure and community centres- inviting all those that wish to have their say or find out more.</p>

	<p>Curve Studio will use this final piece of feedback to select and finesse a masterplan, ready for Cabinet to consider the potential investments prior to planning for and tendering for any works in 2024.</p>
12	<p>Councillors Mike Day, Wendy Fitzgerald and James McGettrick</p> <p>Can the Cabinet Member state how long an electrical street sweeper can operate before needing to be recharged? Can he further state where the sweepers are garaged overnight and where charging points are available for them during the day, and how long it normally takes to recharge them before they can be operational again. If there has been any review undertaken of the performance and efficiency of such vehicles, can he release the report(s) to all Councillors.</p> <p>Response of the Cabinet Member for Community (Services)</p> <p>The operational sweeping time of an Electric Mechanical Brush Vehicle (eMBV) with a full charge is 7-8 hours.</p> <p>The eMBVs are stored at Pipehouse Wharf Depot in a designated parking/charging bay.</p> <p>The eMBV takes up to 4 hours to fully charge from a flat battery.</p> <p>The 2no. electric MBVs Cleansing use were provided as part of a grant and complement the existing fleet therefore whilst no formal review has occurred the service is monitoring their performance with a view to the next round of MBV replacements due in a couple of years' time, although it is expected technology will have advanced by then.</p>
13	<p>Councillors Mike Day, Chris Holley and Susan Jones</p> <p>We all welcome the investment in play areas across the City and County and are sure they are being enjoyed by children in the areas they are located. Following recent cases of vandalism to play equipment, could the Cabinet Member tell Council whether there is any insurance cover provided for the expensive play equipment installed? If not, how is the repair/replacement of any damaged equipment to be covered? What budget does the Council have available for the repair/replacement and future maintenance of play equipment across the Council.</p> <p>Response of the Cabinet Member for Investment, Regeneration & Tourism</p> <p>I would agree that the investment of around £7.5M has been a great boost to the play facilities for the benefit of the children who use them.</p> <p>Unfortunately there is no insurance cover available for the equipment in our parks as insurers deem it too high a risk, so funding would be required to repair or replace any items damaged.</p> <p>The Council currently has a £120K annual budget to cover all inspections, and minor maintenance & repairs, a £400K one off fund to cover major repairs and replacements where considered viable, and the Council is able to assist in the arranging of major repairs and replacements of equipment instigated and funded by others, such as Ward Members and Town/Community Councils.”</p>

14	<p>Councillors Michael Locke, Peter Black and Mark Tribe</p> <p>Arts Council Wales have recently announced their funding allocations for 2024/2025. Out of the total of £30M Swansea is allocated £556,289, Newport £1,181,000 and Cardiff £16,258,381. The Taliesin Centre Swansea has had its funding cut entirely. This is grossly disproportionate and inequitable as far as Swansea is concerned. Will the Cabinet Member be protesting about this settlement to ACW.</p> <p>Response of the Cabinet Members for Investment, Regeneration & Tourism and Culture, Human Rights & Equalities</p> <p>The allocation of funding from the Arts Council Wales to arts organisations was the result of their Investment Review. This Review was part of their commitment to diversify their portfolio and to have a stronger relationship with arts organisations who had not previously been funded, but who were delivering on widely acknowledged priorities for inclusion, diversity, environmental and economic sustainability amongst others. This was not a ‘settlement’ to the Authority in that respect, as it was a process to which all arts organisations in Wales were invited to bid into. This included those galleries, Art Centres, Theatres, Dance Companies etc. who were already in receipt of funding; having been part of what was previously termed a ‘portfolio’ of regularly / revenue funded organisations, usually on a renewable three-year term. The process was extremely involved, requiring rigorous and evidenced presentations and applications, including a submission by the Council’s own Glynn Vivian Gallery. The application criteria entailed describing a five-year programme, and the ways in which this would address the published ACW six principles of Climate Justice, Welsh Language, Creativity, Widening Engagement, Nurturing Talent and Transformation. Applicants were also invited to outline any areas needing more support, for example staffing, programme and learning resource to fulfil their potential.</p> <p>We can see from the outcomes, that the majority of previously funded organisations who retained funding (including the Glynn Vivian Art Gallery, which has been a portfolio organisation for 20 years) secured ‘standstill’ amounts, whilst others, including the Taliesin and National Theatre Wales, were unsuccessful, arguably allowing the portfolio to be diversified but causing difficulty for many in the process. In acknowledgement of this, ACW instigated an Appeals process, open to all within 21 calendar days of the decision, the assumption being this was for those who had received a cut or total removal. It is not the Council’s intention to intervene in this process as it is subject to the individual organisations’ ability to demonstrate unfairness, or lack of understanding of their ability to meet the ACW’s priorities. Nor can the Council request more funding for organisations that have elected not to put themselves through the process, but we remain committed to working in partnership to obtain grants, programming support and collaborative partnerships with all creative and cultural organisations in the city and county, including the Taliesin.</p>
15	<p>Councillors Michael Locke, Peter Black and Mary Jones</p> <p>Will the Cabinet Member please give an update on the extension to Swansea Museum. This is part of "Levelling up" to enable artifacts in store to be on display at the Museum.</p> <p>Response of the Cabinet Members for Investment, Regeneration & Tourism and Culture, Human Rights & Equalities</p>

	<p>The extension and improvements to Swansea Museum is an exciting addition to the Lower Swansea Valley Levelling Up programme. The Council’s Cultural Services managers are working with colleagues in Regeneration to define the full scope of the opportunity for the Museum to improve its exhibition, conservation, specialist store and learning facilities, with an enhanced visitor experience with improved access, and connectivity to the surrounding areas. The Museum Service’s collection contains thousands of artefacts and the intention is to diversify the programme of exhibitions and learning opportunity by making these as accessible as possible, acknowledging that there will continue to be limitations on space and exhibition turnover. This work is still in the early design stages, but progress is extremely promising concerning the design team’s understanding of the brief, and our ability to create additional space and access to visitor services, whilst remaining sympathetic to and within the parameters of, criteria concerning the heritage and listed status of Swansea Museum.</p>
16	<p>Councillors Peter May, Allan Jeffrey, Stuart Rice & Sandra Joy</p> <p>In response to a council question in November, the Cabinet Member confirmed that parking fees would not be waived for people using charging points in council carparks.</p> <p>a. Are there any council installed EV points outside council car parks and if so how many. Waiving the parking fee is done by some other councils to incentivise the use of public facing EV charging</p> <p>b. Would the Cabinet Member consider waiving the parking fee for those who solely wish to access a public facing EV charging point which happens to be in a car park.</p> <p>Response of the Cabinet Members for Service Transformation and Environment & Infrastructure</p> <p>There are currently 10 charge points installed in Council car parks which do not charge for parking. In addition, a further 25 are to be installed at destinations (leisure centres, etc), and on street where no parking charges apply.</p> <p>We are aware some Council’s waive parking charges for EV charging, there are a number of issues which would need to be explored both practical and financial in the consideration of waiving fees for drivers to access a public charge point and confirm that these will be fully considered as part of the 24/25 budget setting process and at the next review of parking tariffs.</p>