



Cyngor Tref Glynnedd Glynneath Town Council

**The Clerk summons all Councillors to attend an
Annual Meeting of the Full Council
at 6.30 pm on Wednesday the 7th of May 2025**

*The meeting will be held on a hybrid basis in accordance with the provisions of
The Local Government and Elections (Wales) Act 2021. The physical location of the meeting shall be at
Bethania Community Centre*

Members of the public and press are encouraged to join remotely and in-person. Please contact the Clerk should you require assistance with physical access on:
clerk@glynneathtowncouncil.gov.uk or 01637 722961

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Meeting ID: 330 678 988 738 4

Passcode: oZ3Fy6bz

AGENDA

1. To receive Apologies for absence
2. To receive nominations for and elect a Mayor for the 2024/2025 term
3. To receive nominations for and elect a Deputy Mayor for the 2024/2025 term
4. To receive the declaration of acceptance of office for the position of Mayor
5. To receive Apologies for absence
6. To receive Members' Declarations of Interest in respect of the business to be transacted
7. Public Questions (limited to 15 minutes – S/O 3e)
8. Matters pertaining to Committees
 - a. Appointment of new committees and/or removal of committees
 - b. Appointment of members to existing committees
 - c. To review the terms of reference for committees
9. To review representation on external bodies
 - a. One Voice Wales Neath Area Committee
 - b. Selar Community Benefit Fund Panel
 - c. Cymnedd Primary School Governing Body
 - d. YGG Cwmnedd Governing Body
 - e. Vale of Neath Practice Patients' Participation Group
 - f. 3G Pitch Management Committee
 - g. Aberpergwm Colliery Site Liaison Committee
 - h. Glynneath Regeneration Steering Group

- i. Glynneath Sports and Community Association
 - j. NPT Town & Community Councils Liaison Forum
10. Matters pertaining to governance and finance
- a. To review and adopt [Standing Orders](#)
 - b. To review and adopt the [Financial Regulations](#)
Clerk recommendation – *There has been an update to the Financial Regs since the last Annual Meeting and Members should note that there have been changes to procurement law. Therefore, the Clerk recommends that the Finance and Audit Committee review the regulations in depth at the next meeting and bring before Council in June 2025*
 - c. To review Asset Schedule
 - d. To consider additional information for the Annual Report 2024 – 2025
 - e. To review and confirm arrangements for insurance cover in respect of all insurable risks
 - f. Review of the Council's Expenditure incurred under S137 of the Local Government Act 1972 (Verbal report from Clerk)
 - g. Review of the Council's Policies
Clerk recommendation – *Prepare full list of Policies and Procedures for Finance and Audit Committee consideration and recommendation on schedule of update or delegation.*
11. Matters pertaining to allowances as per the Independent Remuneration Panel for Wales
- a. To consider Members allowance protocol
 - b. To consider Mayoral allowance protocol
 - c. To determine optional payments
12. To determine the time and place of ordinary council meetings 2025 – 2026

The Full Council meeting for May 2025 will follow at 7 PM or immediately after this meeting (whichever is latest).

Item 8 – Matters pertaining to committees

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There are six (6) committees in place for Glynneath Town Council. These are:

- Cemetery Committee
- Community Plan and Projects Committee
- Finance and Audit Committee
- Human Resources Committee
- Parks and Open Spaces Committee
- Town Hall and Community Centre Committee

All Committees have Terms of Reference which state the membership should be six (6) members of the Council. The Current Councillor allocation for these committees is as follows:

Committee	Members	
Cemetery	CLlr Blower CLlr Cowley CLlr J Davies	CLlr Edwards CLlr Lane
Community Plan & Projects	CLlr Bulman CLlr H Davies CLlr Knoyle	CLlr Lane CLlr Morgan CLlr Pitman
Finance and Audit	CLlr Blower CLlr Bulman CLlr Harris	CLlr Knoyle CLlr Morgan CLlr Pitman
Human Resources	CLlr Blower CLlr Bulman CLlr Edwards	CLlr J Davies CLlr Harris CLlr Pitman
Parks & Open Spaces	CLlr Bulman CLlr Cowley CLlr J Davies	CLlr Gregory CLlr Harris
Town Hall & Community Centre	CLlr Cowley CLlr Edwards CLlr Gregory	CLlr Lane CLlr Morgan CLlr Pitman

Item 10.a – Standing Orders

MODEL STANDING ORDERS 2023 (WALES)

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INTRODUCTION

This is a new version of the model standing orders designed to comply with all relevant legislation including the Local Government and Elections (Wales) Act 2021. (May 2023)

How to use model standing orders

Standing orders are the written rules of a local council. Standing orders are essential to regulate the proceedings of a meeting. A council may also use standing orders to confirm or refer to various internal organisational and administrative arrangements. The standing orders of a council are not the same as the policies of a council but standing orders may refer to them.

Local councils operate within a wide statutory framework. These model standing orders incorporate and reference many statutory requirements to which councils are subject. It is not possible for the model standing orders to contain or reference all the statutory or legal requirements which apply to local councils. For example, it is not practical for model standing orders to document all obligations under data protection legislation. The statutory requirements to which a council is subject apply whether or not they are incorporated in a council's standing orders.

The model standing orders do not include model financial regulations. Financial regulations are standing orders to regulate and control the financial affairs and accounting procedures of a local council. The financial regulations, as opposed to the standing orders of a council, include most of the requirements relevant to the council's Responsible Financial Officer. Model financial regulations are available to councils in membership of One Voice Wales (OVW).

1. RULES OF DEBATE AT MEETINGS

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chair of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the chair of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chair of the meeting, is expressed in writing to the chair.
- h A councillor may move an amendment to their own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chair of the meeting.
- j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the chair of the meeting.
- k One or more amendments may be discussed together if the chair of the meeting considers this expedient but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it.
- n Where a series of amendments to an original motion are carried, the

mover of the original motion shall have a right of reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.

- o Unless permitted by the chair of the meeting, a councillor may speak once in the debate on a motion except:
 - i. to speak on an amendment moved by another councillor;
 - ii. to move or speak on another amendment if the motion has been amended since they last spoke;
 - iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which they consider has been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.
- q A point of order shall be decided by the chair of the meeting and their decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
 - i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s Before an original or substantive motion is put to the vote, the chair of

the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived their right of reply.

- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed **5** minutes without the consent of the chair of the meeting.

2. DISORDERLY CONDUCT AT MEETINGS

- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the chair of the meeting to moderate or improve their conduct, any councillor or the chair of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- c If a resolution made under standing order 2(b) is ignored, the chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3. MEETINGS GENERALLY

Full Council meetings	●
Committee meetings	●
Sub-committee meetings	●

- a Notices of meetings
 - i. The notice (including how the meeting may be accessed virtually, if applicable) must be published electronically and in a conspicuous place in the community at least three clear days before the meeting, or if the meeting is convened at shorter notice, at the time it is convened.
 - ii. If a member wants to receive the summons in writing rather than electronically to the address allocated to them or notified as their address to the clerk , they must give notice in writing

to the clerk and specify the postal address to which the summons should be sent.

- iii. The notice must provide details about how to access the meeting remotely , and the time and place of the meeting. The place may be omitted if the meeting is held by remote means only.
- iv. In exceptional circumstances, a meeting of a committee or sub-committee of the council may be called at shorter notice. In which case, notices should be published with at least 24 hours' notice.

These notice requirements also apply where a formal meeting is taking place which is not open to the public.

b Multi-location meetings

- i. All community councils must make and publish arrangements for its meetings to enable people who are not in the same place to meet. Under the arrangements, councils will need to take reasonable steps to allow meetings to be held from multiple locations. If the arrangements are revised or replaced the new arrangements must also be published.
- ii. The minimum requirement is that members are able to hear and be heard by others.

Meetings Generally – Other.

- a **The minimum three clear days for notice of a meeting does not include the day on which the notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- b **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice.**
- c **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public and the press's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the**

public and the press to be excluded.

- d The person presiding over the meeting must give members of the public in attendance a reasonable opportunity to make representations about any business to be discussed at the meeting, unless doing so is likely to prejudice the effective conduct of the meeting. This does not mean that members of the public can take part in debate, but they must be given a reasonable opportunity to make representations about business to be discussed.
- e The period of time designated for public participation at a meeting in accordance with standing order 3(d) shall not exceed 15 minutes unless directed otherwise by the chair of the meeting.
- f Subject to standing order 3(e), a member of the public shall not speak for more than 5 minutes.
- g In accordance with standing order 3(d), a question shall not require a response at the meeting nor start a debate on the question. The chair of the meeting may direct that a written or oral response be given.
- h A person shall raise their hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The chair of the meeting may at any time permit a person to be seated when speaking.
- i A person who speaks at a meeting shall direct their comments to the chair of the meeting.
- j Only one person is permitted to speak at a time. If more than one person wants to speak, the chair of the meeting shall direct the order of speaking.
- k **Photographing, recording, broadcasting or transmitting the proceedings of a meeting by any means is not permitted without the Council's consent.**
- l **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**
- m **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Council may in their absence be done by, to or before the Vice-Chair of the Council (if there is one).**
- n **The Chair of the Council, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair of the Council**

(if there is one), if present, shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.

- o **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.**
- p **The chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise their casting vote whether or not they gave an original vote.**

See standing orders 5(h) and (i) for the different rules that apply in the election of the Chair of the Council at the annual meeting of the Council.

- q **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave their vote for or against that question.** Such a request shall be made before moving on to the next item of business on the agenda.
- r The minutes of a meeting shall include an accurate record of the following:
 - i. the time and place of the meeting;
 - ii. the names of councillors who are present and the names of councillors who are absent;
 - iii. interests that have been declared by councillors and non-councillors with voting rights;
 - iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
 - v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
 - vi. if there was a public participation session; and
 - vii. the resolutions made.
- s **A councillor or a non-councillor with voting rights who has a personal or prejudicial interest in a matter being considered at a**

- meeting which limits or restricts their right to participate in a discussion or vote on that matter is subject to obligations in the code of conduct adopted by the Council.
- t **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.**

See standing order 4(d)(viii) for the quorum of a committee or sub-committee meeting.
- u **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.
- v A meeting shall not exceed a period of 2 hours.

4. COMMITTEES AND SUB-COMMITTEES

- a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**
- b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**
- c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**
- d The Council may appoint standing committees or other committees as may be necessary, and:
 - i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
 - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
 - iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;

- v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer 1 days before the meeting that they are unable to attend;
- vi. shall, after it has appointed the members of a standing committee, appoint the chair of the standing committee;
- vii. shall permit a committee other than a standing committee, to appoint its own chair at the first meeting of the committee;
- viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;
- ix. shall determine if the public may participate at a meeting of a committee;
- x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
- xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
- xii. may dissolve a committee or a sub-committee.

5. ORDINARY COUNCIL MEETINGS

- a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- d **In addition to the annual meeting of the Council, any number of other ordinary meetings may be held in each year on such dates and times as the Council decides.**
- e **The first business conducted at the annual meeting of the Council shall be the election of the Chair and Vice-Chair (if there is one) of**

the Council.

- f **The Chair of the Council, unless they have resigned or become disqualified, shall continue in office and preside at the annual meeting until their successor is elected at the next annual meeting of the Council.**
- g **The Vice-Chair of the Council if there is one, unless they resign or become disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- h **In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, they shall preside at the annual meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair of the Council but shall give a casting vote in the case of an equality of votes.**
- i **In an election year, if the current Chair of the Council has been re-elected as a member of the Council, they shall preside at the annual meeting until a new Chair of the Council has been elected. They may exercise an original vote in respect of the election of the new Chair of the Council and shall give a casting vote in the case of an equality of votes.**
- j Following the election of the Chair of the Council and Vice-Chair (if there is one) of the Council at the annual meeting, the business shall include:
 - i. **In an election year, delivery by the Chair of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Council of their acceptance of office form unless the Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
 - iii. Receipt of the minutes of the last meeting of a committee;
 - iv. Consideration of the recommendations made by a committee;
 - v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
 - vi. Review of the terms of reference for committees;
 - vii. Appointment of members to existing committees;

- viii. Appointment of any new committees in accordance with standing order 4;
- ix. Review and adoption of appropriate standing orders and financial regulations;
- x. Review of the eligibility criteria for the use of the general power of competence
- xi. Review and adoption of the council's annual report
- xii. Review and adoption of the council's training plan
- xiii. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses;
- xiv. Review of representation on or work with external bodies and arrangements for reporting back;
- xv. Review of inventory of land and other assets including buildings and office equipment;
- xvi. Confirmation of arrangements for insurance cover in respect of all insurable risks;
- xvii. Review of the Council's and/or staff subscriptions to other bodies;
- xviii. Review of the Council's complaints procedure;
- xix. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
- xx. Review of the Council's policy for dealing with the press/media;
- xxi. Review of the Council's employment policies and procedures;
- xxii. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972
- xxiii. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

6. EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES

- a **The Chair of the Council may convene an extraordinary meeting of the Council at any time.**

- b **If the Chair of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**
- c The chair of a committee or a sub-committee may convene an extraordinary meeting of the committee or the sub-committee at any time.
- d If the chair of a committee or a sub-committee does not call an extraordinary meeting within **7** days of having been requested to do so by **2** members of the committee or the sub-committee, any **2** members of the committee or the sub-committee may convene an extraordinary meeting of the committee or the sub-committee.

7. PREVIOUS RESOLUTIONS

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least **5** councillors to be given to the Proper Officer in accordance with standing order 9, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

8. VOTING ON APPOINTMENTS

- a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chair of the meeting.

9. MOTIONS FOR A MEETING THAT REQUIRES WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER

- a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least **7** clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c The Proper Officer may, before including a motion on the agenda, received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected until the mover of the motion re-submits it, so that it can be understood, in writing, to the Proper Officer at least **5** clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chair of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

10. MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE

- a The following motions may be moved at a meeting without written notice to the Proper Officer:
 - i. to correct an inaccuracy in the draft minutes of a meeting;

- ii. to move to a vote;
- iii. to defer consideration of a motion;
- iv. to refer a motion to a particular committee or sub-committee;
- v. to appoint a person to preside at a meeting;
- vi. to change the order of business on the agenda;
- vii. to proceed to the next business on the agenda;
- viii. to require a written report;
- ix. to appoint a committee or sub-committee and their members;
- x. to extend the time limits for speaking;
- xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;
- xii. to not hear further from a councillor or a member of the public;
- xiii. to exclude a councillor or member of the public for disorderly conduct;
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);
- xvi. to adjourn the meeting; or
- xvii. to close the meeting.

11. MANAGEMENT OF INFORMATION

See also standing order 20.

- a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data. Such data will include recordings of meetings held by the Council.**
- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including**

personal data) which it holds in paper, recorded and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g., the Limitation Act 1980).

- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**
- d **Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.**

12. DRAFT MINUTES

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 9(a)(i).
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, they shall sign the minutes and include a paragraph in the following terms or to the same effect:

 "The chair of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but their view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings."
- e Subject to standing order 19(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.
- f) **no later than seven working days of a council meeting, the council must publish electronically a note setting out:**

- **The names of the members who attended the meeting, and any apologies for absence;**
- **Any declarations of interest; and**
- **Any decisions taken at the meeting, including the outcomes of any votes.**

The requirements regarding the note to be published after a council meeting do not apply for private business or where disclosure would be detrimental to acting on those decisions.

13. CODE OF CONDUCT AND DISPENSATIONS

See also standing order 3(s).

- a **Councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.**
- b All councillors and non-councillors with voting rights shall undertake training in the code of conduct within six months of the delivery of their acceptance of office form.
- c **Dispensation requests shall be in writing and submitted to the standards committee of the County Council** as soon as possible before the meeting that the dispensation is required for.

14. CODE OF CONDUCT COMPLAINTS

- a Upon notification by the Public Services Ombudsman for Wales that it is dealing with a complaint that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Proper Officer shall, subject to standing order 12, report this to the Council.
- b Where the notification in standing order 13(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chair of Council of this fact, and the Chair shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined.
- c The Council may:
 - i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;
 - ii. seek information relevant to the complaint from the person or body

- with statutory responsibility for investigation of the matter;
- iii. indemnify the councillor or non-councillor with voting rights in respect of their related legal costs and any such indemnity is subject to approval by a meeting of the Council.

15. PROPER OFFICER

- a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.
 - i. The Proper Officer shall **at least three clear days before a meeting of the council, a committee** or a sub-committee:
 - a) Arrange for the serving of the notice (including how the meeting may be accessed virtually, (if applicable) which must be published electronically and in a conspicuous place in the community at least three clear days before the meeting, or if the meeting is convened at shorter notice, at the time it is convened.
 - b) If a member wants to receive the summons in writing rather than electronically, they must give notice in writing to the clerk and specify the postal address to which the summons should be sent.
 - c) The notice must provide details about how to access the meeting remotely , and the time and place of the meeting. The place may be omitted if the meeting is held by remote means only.
 - d) The notice must be available in a conspicuous place giving notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them) and published electronically with notice of the time and place and, as far as reasonably practicable, any documents relating to the business to be transacted at the meeting unless they relate to business which is likely to be considered in private or if their disclosure would be contrary to any enactment.
- See standing order 3(b)(a) for the meaning of clear days for a meeting of a full council and for a meeting of a committee;*
- ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least **5** days before the meeting confirming their withdrawal of it;
- iii. **convene a meeting of Council for the election of a new Chair of the Council, occasioned by a casual vacancy in their office;**

- iv. **facilitate inspection of the minute book by local government electors;**
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. hold acceptance of office forms from councillors;
- vii. hold a copy of every councillor's register of interests where the Council has resolved to require councillors to declare interests upfront;
- viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
- ix. liaise, as appropriate, with the Council's Data Protection Officer (if there is one);
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
- xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of freedom of information and data protection legislation and other legitimate requirements (e.g., the Limitation Act 1980);
- xii. arrange for legal deeds to be executed;
See also standing order 22;
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
- xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a book or file for such purpose;
- xv. refer a planning application received by the Council to the Chair or in their absence the Vice-Chair (if there is one) of the Council within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Council;
- xvi. manage access to information about the Council via the publication scheme; and

- xvii. retain custody of the seal of the Council (if there is one) which shall not be used without a resolution to that effect.

See also standing order 2 2.

16. RESPONSIBLE FINANCIAL OFFICER

- a The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

17. ACCOUNTS AND ACCOUNTING STATEMENTS

- a “Proper practices” in standing orders refer to the most recent version of “Governance and Accountability for Local Councils in Wales – A Practitioners’ Guide.”
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council’s financial regulations.
- c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
 - i. the Council’s receipts and payments (or income and expenditure) for each quarter;
 - ii. the Council’s aggregate receipts and payments (or income and expenditure) for the year to date;
 - iii. the balances held at the end of the quarter being reported and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.
- d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
 - i. each councillor with a statement summarising the Council’s receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and
 - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.

- e The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

18. FINANCIAL CONTROLS AND PROCUREMENT

- a The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
 - i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and
 - v. whether contracts with an estimated value below **£25,000** due to special circumstances are exempt from a tendering process or procurement exercise.
- b Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds referred to in standing order 17(f) is subject to the “light touch” arrangements under Regulations 109-114 of the Public Contracts Regulations 2015 unless it proposes to use an existing list of approved suppliers (framework agreement).**
- d Subject to additional requirements in the financial regulations of the Council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:
 - i. a specification for the goods, materials, services or the execution of

works shall be drawn up;

- ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
 - iii. the invitation to tender shall be advertised in any other manner that is appropriate;
 - iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
 - vi. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- e Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- f **Where the value of a contract is likely to exceed the threshold specified by the Office of Government Commerce from time to time, the Council must consider whether the Public Contracts Regulations 2015 or the Utilities Contracts Regulations 2016 apply to the contract and, if either of those Regulations applies, the Council must comply with procurement rules. OVW can supply Councils with further information in this regard.**

19. HANDLING STAFF MATTERS

- a A matter personal to a member of staff that is being considered by a meeting of the Personnel Committee is subject to standing order 10.
- b Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the chair of the Personnel Committee or, if they are not available, the vice-chair (if there is one) of the Personnel Committee of absence occasioned by illness or other reason and that person shall report such absence to the Personnel committee at its next meeting.

- c The chair of the Personnel Committee or in their absence, the vice-chair shall upon a resolution conduct a review of the performance and annual appraisal of the work of the Clerk. The reviews and appraisal shall be reported in writing and are subject to approval by resolution by the Personnel committee.
- d Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff (or other members of staff) shall contact the chair of the Personnel Committee or in their absence, the vice-chair of the Personnel committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Personnel committee.
- e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by the member of staff relates to the chair or vice-chair of the Personnel committee, this shall be communicated to another member of the Personnel committee, which shall be reported back and progressed by resolution of the Personnel committee.
- f Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.
- g In accordance with standing order 10(a), persons with line management responsibilities shall have access to staff records referred to in standing order 18(f).

20. RESPONSIBILITIES TO PROVIDE INFORMATION

See also standing order 21.

- a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**

21. RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION

(Below is not an exclusive list).

See also standing order 10.

- a The Council may appoint a Data Protection Officer.
- b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning their personal data.**
- c **The Council shall have a written policy in place for responding to and managing a personal data breach.**
- d **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- e **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- f **The Council shall maintain a written record of its processing activities.**

22. RELATIONS WITH THE PRESS/MEDIA

- a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

23. EXECUTION AND SEALING OF LEGAL DEEDS

See also standing orders 14(b)(xii) and (xvii).

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b **Subject to standing order 22(a), any two councillors may sign on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.**

24. COMMUNICATING WITH COUNTY BOROUGH OR COUNTY COUNCILLORS

- a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the ward councillor(s) of the County Council

representing the area of the Council.

- b Unless the Council determines otherwise, a copy of each letter sent to the County Council shall be sent to the ward councillor(s) representing the area of the Council.

25. RESTRICTIONS ON COUNCILLOR ACTIVITIES

- a Unless duly authorised no councillor shall:
 - i inspect any land and/or premises which the Council has a right or duty to inspect; or
 - ii issue orders, instructions or directions.

26. STANDING ORDERS GENERALLY

- a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least **5** councillors to be given to the Proper Officer in accordance with standing order 8.
- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- d The decision of the chair of a meeting as to the application of standing orders at the meeting shall be final.

Item 10.b – Financial Regulations

Glynneath Town Council - Cyngor Tref Glynnedd



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These Financial Regulations were adopted by the Council at its Meeting held on 14th January 2020; reviewed and approved at its Annual Meeting held on 11th May 2021.

1. GENERAL

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

¹ Model standing orders for Councils 2019 Edition are available from NALC (© NALC 2019)

- ensures the accounting control systems are observed;
 - maintains the accounting records of the Council up to date in accordance with proper practices;
 - assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the Council.
10. The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments comply with the Accounts and Audit (Wales) Regulations and to prepare additional or management information, as the case may be, to be prepared for the Council from time to time.
11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the Council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the Council; and
 - wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the Council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
 - measures to ensure that risk is properly managed.
13. The Council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- setting the final budget or the precept (Council Tax Requirement);
 - approving accounting statements;
 - approving an annual governance statement;
 - borrowing;
 - writing off bad debts;

- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full Council only.

14. In addition, the Council must:

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

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

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

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

1. All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit (Wales) Regulations, appropriate guidance and proper practices.
2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman or a cheque signatory shall be appointed to verify bank reconciliations for all accounts produced by the RFO. This Member will usually be the Chair of the Finance & Audit Committee. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Finance & Audit Committee.
3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the Council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit (Wales) Regulations.
4. The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal

auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.

5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the Council in accordance with proper practices.
6. The internal auditor shall:
 - be competent and independent of the financial operations of the Council;
 - report to Council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the Council.
7. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the Council;
 - initiate or approve accounting transactions; or
 - direct the activities of any Council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Public Audit (Wales) Act 2004, or any superseding legislation, and the Accounts and Audit (Wales) Regulations.
10. The RFO shall, without undue delay, bring to the attention of all Councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

1. The RFO must each year, by no later than December, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Finance & Audit Committee and the Council.
2. The Council shall consider annual budget proposals in relation to the Council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
3. The Council shall fix the precept (Council tax requirement), and relevant basic amount of Council tax to be levied for the ensuing financial year not later than by

the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.

4. The approved annual budget shall form the basis of financial control for the ensuing year.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the Council for all items over £5,000;
- a duly delegated committee of the Council for items over £500; or
- the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £500.

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

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

2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the Council, or duly delegated committee. During the budget year and with the approval of Council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
4. The salary budgets are to be reviewed at least annually in October for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
5. In cases of extreme risk to the delivery of Council services, the clerk may authorise revenue expenditure on behalf of the Council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. The Clerk shall report such action to the chairman as soon as possible and to the Council as soon as practicable thereafter.
6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

7. All capital works shall be administered in accordance with the Council's standing orders and financial regulations relating to contracts.
8. The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose, "material" shall be in excess of 10% of the budget.
9. Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the Council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to Council. The Council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the Council.
4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available Council meeting.
5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
 - a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of Council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of Council;
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of Council; or

- c) fund transfers within the Councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of Council.
- 6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which Council may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of Council.
- 7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.
- 8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by Council and in accordance with any policy statement approved by Council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the Council.
- 9. Members are subject to the Code of Conduct that has been adopted by the Council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable or other interest, unless a dispensation has been granted.
- 10. The Council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.
- 11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 1. The Council will make safe and efficient arrangements for the making of its payments.
- 2. Following authorisation under Financial Regulation 5 above, the Council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 3. All payments shall be effected by cheque or other instructions to the Council's bankers, or otherwise, in accordance with a resolution of Council.
- 4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to Council or committee shall be signed by two members of Council in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.

5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
6. Cheques or orders for payment shall not normally be presented for signature other than at a Council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the Council at the next convenient meeting.
7. If thought appropriate by the Council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to Council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the Council at least every two years.
8. If thought appropriate by the Council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to Council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the Council at least every two years.
9. If thought appropriate by the Council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories are retained and any payments are reported to Council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Council at least every two years.
10. If thought appropriate by the Council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the Council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other Councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the Council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.
12. No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or a duly delegated committee.
13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.

14. The Council, and any members using computers for the Council's financial business, shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.
15. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate approved by the Council shall identify a number of Councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for Council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by two Members. A programme of regular checks of standing data with suppliers will be followed.
18. Any Debit Card issued for use will be specifically restricted to the Clerk and will also be restricted to a single transaction maximum value of £500 unless authorised by Council or finance committee in writing before any order is placed.
19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Council. Transactions and purchases made will be reported to the Council and authority for topping-up shall be at the discretion of the Council.
20. Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
21. The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.
 - a) The RFO shall maintain a petty cash float of £250 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to Council under 5.2 above.

7. PAYMENT OF SALARIES

1. As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation.

The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by Council, or duly delegated committee.

2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available Council meeting, as set out in these regulations above.
3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Council.
4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:
 - a) by any Councillor who can demonstrate a need to know;
 - b) by the internal auditor;
 - c) by the external auditor; or
 - d) by any person authorised under Public Audit (Wales) Act 2004, or any superseding legislation.
5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
6. An effective system of personal performance management should be maintained for the senior officers.
7. Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
8. Before employing interim staff, the Council must consider a full business case.

8. LOANS AND INVESTMENTS

1. All borrowings shall be effected in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full Council.
2. Any financial arrangement which does not require formal borrowing approval from the Welsh Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full Council. In each case a report in writing shall be provided to Council in respect of value for money for the proposed transaction.

3. The Council will arrange with the Council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the Council at the same time as one is issued to the RFO.
4. All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with Council policy.
5. The Council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the Council at least annually.
6. All investments of money under the control of the Council shall be in the name of the Council.
7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

1. The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.
2. Particulars of all charges to be made for work done, services rendered, or goods supplied shall be agreed annually by the Council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the Council.
3. The Council will review all fees and charges at least annually, following a report of the Clerk.
4. Any sums found to be irrecoverable and any bad debts shall be reported to the Council and shall be written off in the year.
5. All sums received on behalf of the Council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the RFO considers necessary.
6. The origin of each receipt shall be entered on the paying-in slip.
7. Personal cheques shall not be cashed out of money held on behalf of the Council.
8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
9. Where any significant sums of cash are regularly received by the Council, the RFO shall take such steps as are agreed by the Council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

10. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the Council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any Council meeting (see also Regulation 16 below)].

10. ORDERS FOR WORK, GOODS AND SERVICES

1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
2. Order books shall be controlled by the RFO.
3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.1 below.
4. A member may not issue an official order or make any contract on behalf of the Council.
5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11. CONTRACTS

1. Procedures as to contracts are laid down as follows:
 - a) Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by legal professionals acting in disputes;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the Council;
 - v. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
 - b) The full requirements of The Public Contracts Regulations 2015 ("the Regulations"), as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works

contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)².

- c) When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the Council.
 - d) Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
 - e) All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of Council.
 - f) Any invitation to tender issued under this regulation shall be subject to Standing Orders and shall refer to the terms of the Bribery Act 2010.
 - g) When it is to enter into a contract of less than £25,000³ in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £500 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
 - h) The Council shall not be obliged to accept the lowest or any tender, quote or estimate.
 - i) Should it occur that the Council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the Council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.
2. The Proper Officer shall maintain a register of personal interests, in respect of both members and senior staff.
- a) Members and senior staff should not, so far as is practicable, be involved in the award of orders and/or contracts with organisations or individuals in respect of which a personal interest exists, whether declared or not.

² Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£181,302)
- b. For public works contracts 5,225,000 Euros (£4,551,413)

³ This suggested figure is based on the sum above which special rules are applicable (under the Regulations) to Councils in England and is therefore considered an appropriate threshold.

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

12. PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS

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

13. STORES AND EQUIPMENT

1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
3. Stocks shall be kept at the minimum levels consistent with operational requirements.
4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.

14. ASSETS, PROPERTIES AND ESTATES

1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council. The RFO shall ensure a record is maintained of all properties held by the Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit (Wales) Regulations.
2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £250.

3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the Council, together with any other consents required by law, In each case a report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
4. No real property (interests in land) shall be purchased or acquired without the authority of the full Council. In each case a report in writing shall be provided to Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
5. Subject only to the limit set in Reg. 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full Council. In each case a report in writing shall be provided to Council with a full business case.
6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. INSURANCE

1. Following the annual risk assessment (per Financial Regulation 17), the RFO shall effect all insurances and negotiate all claims on the Council's insurers [in consultation with the Clerk].
2. The RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it.
3. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim and shall report these to Council at the next available meeting.
4. All appropriate members and employees of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the Council, or duly delegated committee.

16. RISK MANAGEMENT

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

17. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

1. It shall be the duty of the Council to review the Financial Regulations of the Council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the Council of any requirement for a consequential amendment to these financial regulations.
2. The Council may, by resolution of the Council duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of Council.

Item 10. C – Asset Schedule

Please note that the following is the asset schedule for the Financial Year End (FYE) 2025. This will **not** show the Welfare Park assets as the invoices and official hand over did not occur until the beginning of FYE 2026.

Glynneath Town Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Administration							
Acer Laptop	12/11/2020	265.00		Office: Equipment			
CCTV System	10/11/2015	23,000.00	24,155.00	Office: Equipment			
HP Pavilion Laptop	02/10/2019	499.00		Office: Equipment			
Huawei Tablet and stand	03/10/2019	104.00		Office: Equipment			
		23,868.00	24,155.00				
Bethania Community Centre							
Bethania Community Centre Building	29/04/2008	70,000.00	83,230.00	Land & Buildings			
Kitchen Equipment	23/07/2019	150.00		Community Cafe: Equipm			
		70,150.00	83,230.00				
Cemetery							
Street Furniture - Signage	12/11/2021	50.41		Cemetery	15 years		
Waun Gron Cemetery	28/01/1927			Land & Buildings			
		50.41					
Councillors & Democracy							
Mayoral Regalia		5,426.00		Office: Councillors			
		5,426.00					
Parks & Open Spaces							
Brush Cutters	12/07/2024	1,310.00		1 x Parks and 1 x Cemete			
Dynamic Park	01/07/2015	30,000.00	30,000.00	Land & Buildings			
Husqvarna Brushcutter - 543RS	Unknown			Grounds Staff			
KAAZ - Brushcutter or Strimmer - TLE48	Unknown			Grounds Staff			
Kubota	21/09/2016	15,300.00		Parks: Equipment			
Mitsubishi Long Reach Hedge Trimmer - TL26	Unknown			Grounds Staff			

Glynneath Town Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Pole Saw	06/01/2023	179.99			5 years		
Pont Walby Park	14/01/1986	50,000.00		Play Equipment			
Skatepark Purchase	31/10/2023	113,074.40		Glynneath Skatepark	25 years+		
Stihl Brushcutter Strimmer - FS410	Unknown			Grounds Staff			
Stihl Hedgetrimmer - HS75	Unknown			Grounds Staff			
Van	22/11/2024	3,250.00					
Van Trailer	17/02/2025	350.00					
Welfare Park	05/03/1970	350,000.00	350,000.00	Land & Buildings			
		563,464.39	380,000.00				
Town Hall							
Glynneath Town Hall	04/05/1977	150,000.00	150,000.00	Land & Buildings			
		150,000.00	150,000.00				
Welfare Park							
Clearing Saw	28/05/2020	600.00		Parks: Equipment			
Tennis Nets	15/09/2020	420.00		Parks: Equipment			
		1,020.00					
Grand Total:							
		813,978.80	637,385.00				

Item 10.f – Council’s Expenditure under S137

Section 137(1) of the 1972 Act permits Glynneath Town Council to incur expenditure for purposes for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure incurred.

Glynneath Town Council is also permitted under section 137(3) to incur expenditure for certain charitable and other purposes.

The maximum expenditure that could be incurred under both section 137(1) and (3) for the financial year 2024-25 was £10.81 per elector.

For the new (now **current**) financial year, this has increased to £11.10 per elector.

In January 2025, there were 3,302 people on the electoral role within the Glynneath wards. For 2025 – 2026, this amounts to £36,652.20 of expenditure that could be incurred using this power.

The next page shows S137 spending from FYE 2025.

Glynneath Town Council
PAYMENTS - S.137 Entries

Voucher	Code	Date	Minute	Bank	Cheque No	Description	VAT Type	Net	VAT	Total
818	Civic Support Allowance	08/01/2025		TSB Bank Account		Christmas Grotto Gifts	S	24.96	5.01	29.97
815	Civic Support Allowance	08/01/2025		TSB Bank Account		Christmas Grotto Gifts	S	11.64	2.34	13.98
623	Sponsorship & Grants	05/11/2024		TSB Bank Account		S137 Grant	Z	200.00		200.00
821	Civic Support Allowance	08/01/2025		TSB Bank Account		Christmas Grotto Gifts	S	8.32	1.67	9.99
898	Mayoral Allowance	04/12/2024		Unity Current Account	CHEQUE 201	Donation	Z	50.00		50.00
823	Civic Support Allowance	08/01/2025		TSB Bank Account		Christmas Grotto Gifts	S	21.22	4.25	25.47
816	Civic Support Allowance	08/01/2025		TSB Bank Account		Christmas Grotto Gifts	Z	11.98		11.98
822	Civic Support Allowance	08/01/2025		TSB Bank Account		Christmas Grotto Gifts	Z	5.99		5.99
Total								334.11	13.27	347.38

Item 11 – Member Allowances

Member Allowances are set through the Independent Remuneration Panel for Wales (IRPW). This will soon be transferred to the Democratic Boundary Commission Cymru (DBCC).

The following document is created with guidance and information from the IRPW. It is for **Glynneath Town Council** to decide upon the additional payments as set out at the end of this documents and the procedure in which these payments can be made.

Please note that the Clerk will need some form of communication to indicate whether individual councillors do **or** do not want to claim their mandatory payments.

Community and town councils

Members of community and town councils will be paid £156 a year (equivalent to £3 a week) towards the extra household expenses (including heating, lighting, power and broadband) of working from home.

Members of Community and Town Councils are appointed office holders. Whilst not employees, their remuneration is still subject to PAYE rules. Section 316A ITEPA 2003 states no liability to income tax arises in respect of a payment an employer makes to an employee in respect of reasonable additional household expenses which the employee incurs in carrying out duties of the employment at home under homeworking arrangements. This arrangement will apply to the £156 payment made under this Determination.

Councils must either pay their members £52 a year for the cost of office consumables required to carry out their role, or alternatively councils must enable members to claim full reimbursement for the cost of their office consumables.

The payment for members undertaking a senior role is set out in the next section.

Community and town councils can pay financial loss compensation to each of their members, where such loss has occurred, for attending approved duties as follows:

- up to £63.37 for each period not exceeding 4 hours
- up to £126.74 for each period exceeding 4 hours but not exceeding 24 hours

Each council can decide to introduce an attendance allowance for members. The amount of each payment must not exceed £30. A member in receipt of financial loss will not be entitled to claim attendance allowance for the same event.

Community and town councils can provide a payment to the mayor or chair of the council up to a maximum of £1,500. This is in addition to the £156 contribution to the

cost of working from home and the fixed sum of £52 for office consumables and the £500 senior salary if these are claimed

Community and town councils can provide a payment to the deputy mayor or deputy chair of the council up to a maximum of £500. This is in addition to the £156 contribution to the cost of working from home and the fixed sum of £52 for office consumables and the £500 senior salary if these are claimed.

The Panel has determined that from September 2024, reporting returns due from all community and town councils need only show the total amounts paid in respect of the mandatory payments mentioned above. That is the £156 contribution to the costs of working from home and the £52 set rate consumables allowance and the travel and subsistence expenses paid. This brings these in line with the reporting of the costs of care and personal assistance allowances.

Members in receipt of a Band 1 or Band 2 senior salary from a principal council (that is leader, deputy leader or executive member) cannot receive any payment from any community or town council, other than travel and subsistence expenses and contribution towards costs of care and personal assistance.

Community and town councils can decide to reimburse their members in respect of travel and or subsistence costs for attending approved duties. Where the option to reimburse has been made, the Travel and subsistence expenses guidance must be applied.

Travel and subsistence expenses

Mileage costs

Reimbursement must be at the current HM Revenue and Customs (HMRC) rates.

Other travel costs

All other claims for travel, including by taxi if this is the only or most appropriate method of transport, must only be reimbursed on actual cost as shown on receipts.

Subsistence costs

The maximum rates for subsistence payments are set out below on the basis of receipted claims:

- £28 per 24-hour period allowance for meals, including breakfast where not provided
- £200 London overnight
- £95 elsewhere overnight
- £30 staying with friends and or family overnight

Costs of care and personal assistance payments

All relevant authorities must provide a payment towards necessary costs for the care of dependent children and adults (provided by informal or formal carers) and for personal assistance needs as follows:

- formal (registered with Care Inspectorate Wales or equivalent) care costs to be paid as evidenced
- informal (unregistered) care costs to be paid up to a maximum rate equivalent to the Real Living Wage **hourly rates as defined by the Living Wage Foundation** at the time the costs are incurred

This must be for the additional costs incurred by members to enable them to carry out official business or approved duties. Each authority must ensure that any payments made are appropriately linked to official business or approved duty. Payment shall only be made on production of receipts from the care provider.

Extra Costs Payment	Mandatory for all members
Senior Role	Optional up to 3 members
Mayor or Chair	Optional: Up to a maximum of £1,500
Deputy Mayor or Deputy Chair	Optional: Up to a maximum of £500
Attendance Allowance	Optional
Financial Loss	Optional
Travel and Subsistence	Optional
Costs of Care or Personal Assistance	Mandatory