

Item 15a)



Nantyglo and Blaina Town Council

Internal Audit
2025/26

JDH BUSINESS SERVICES LTD

Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales

The internal audit of the council is carried out by undertaking the following tests as specified in the Annual Return for Local Councils:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Review of year-end financial statements

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the recommendations overleaf. As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

JDH Business Services Ltd 09/06/2026

ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
	2025/26 Internal Audit		
1	<p>The council will be determining the approved analysis of general and earmarked reserves to be carried forward when the 2025/26 accounts are finalised. The council sold a land/building asset in the year, the Salem Chapel, and realised a capital receipt in excess of £10,000. Capital receipts in excess of £10,000 must be kept in a separate reserve and cannot be used for revenue expenditure. Use of capital receipts unapplied reserves is strictly limited, for instance, to repaying certain capital debts or to finance new capital expenditure.</p> <p>The council must manage the capital receipt reserves in accordance with the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003.</p>	<p><i>The council must ensure the capital receipt from the sale of the Salem chapel is set aside in a capital receipts unapplied reserve and only use the monies for the purposes specified in the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003. The guidance is on the use of capital receipts reserves is summarised in section 22 of the Governance and Accountability for Local Councils in Wales: A Practitioners' Guide 2019 Edition.</i></p>	
2	<p>Full Council have not reviewed and approved an updated the annual risk assessment during 2025/26. An 'investment/financial risk assessment' report was received by the February 2026</p>	<p><i>The risk assessment document must be updated and reviewed and approved by full council each financial year.</i></p>	

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>full council meeting but this was not the updated council corporate risk assessment which comprises a comprehensive risk assessment of all governance, legal, financial and operational risks together with a clear risk mitigation plan</p>		
3	<p>Fidelity insurance is £250,000. This insurance should aim to cover the maximum projected cash and bank balances which is estimated as the year end cash and bank balances of £189,645 plus the 2026/27 precept of £115,000, which equates to an estimated maximum projected balance of £304,645 which is in excess of the fidelity insurance cover. It is noted that reserves have increased substantially due to capital receipts from the sale of the Salem Chapel. Financial Regulations require the following:</p> <p><i>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.</i></p>	<p><i>As part of risk assessment procedures, the council must annually estimate maximum projected cash and bank balances as part of annual risk assessment and set the level of fidelity insurance accordingly as required by the Financial Regulations</i></p>	
4	<p>There have previously been significant number of changes to the fixed asset register to reflect, for instance, the Salem Chapel valuation changes, and changes for</p>	<p><i>As the asset register had been subject to substantial amendments due to the Salem chapel and contents disposals, the council should now establish a clear analysis of</i></p>	

ISSUE	RECOMMENDATION	FOLLOW UP
<p>items such as Christmas lights. As the Chapel and contents are now disposed of and adjusted out of the asset register, the council would benefit from a revised asset register that list in a user friendly format the current fixed assets that are held.</p>	<p><i>current fixed assets having regard to the best practice format recommended in the Governance and Accountability for Local Councils in Wales: A Practitioners' Guide 2019 Edition including the following key information where relevant:</i></p> <ul style="list-style-type: none"> • <i>Valuation method</i> • <i>Confirm whether insured or not and insurance value</i> • <i>dates of acquisition, upgrade and disposal (it is useful to keep a record of disposed assets as an asset management tool);</i> • <i>costs of acquisition and any expenditure which increases the life of the asset;</i> • <i>if proxy cost is used for first valuation, a note of the method used for valuation and details of any professional advice received;</i> • <i>useful life estimate;</i> • <i>location;</i> • <i>responsibility/custodian);</i> • <i>any available indications of asset value and condition.</i> 	

	ISSUE	RECOMMENDATION	FOLLOW UP
5	<p>Recurring Issue:</p> <p>The actual precept setting appears to be concluded in a part 2 confidential item in the minutes in February 2026.</p> <p>The setting of the precept by the council should not be a confidential item in the minutes as there are strictly limited circumstances where part 2 can be used, and the decision on the public precept does not fall into the definition of a confidential item.</p>	<p><i>The precept is the key financial decision of the council each financial year for the local community, and the precept amount and decision must be recorded in the public, rather than confidential part 2, agenda items and minutes.</i></p>	
2024/25 Internal Audit			
1	<p>The setting of the precept of £105,000 in 2023/24 for the 2024/25 financial year could be agreed to clarification notes in made in a full council meeting about the related finance committee meeting. However, no such information exists in the setting of the 2025/26 precept in the full council minutes, and the actual precept setting appears to be concluded in a part 2 confidential item in the minutes in January 2025.</p>	<p><i>The precept is the key financial decision of the council each financial year for the local community, and the precept amount and decision must be recorded transparently in the public minutes.</i></p>	<p><i>2025/26 follow up – although the precept amount is now recorded in the full council minutes (February 2026), the item formed part of Confidential Part 2 agenda item in the minutes, therefore, this aspect has still not been implemented.</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>The setting of the precept by the council with no other reference to the precept (for example via the finance committee minutes with the precept amount stated), should not be a confidential item in the minutes as there are strictly limited circumstances where part 2 can be used, and the decision on the public precept does not fall into the definition of a confidential item.</p>		
2	<p>Fidelity insurance should aim to cover the maximum projected cash and bank balances which is estimated as the year end cash and bank balances of £141,179 plus the 2025/26 precept, which equates to an estimated maximum projected balance in excess of the fidelity insurance in April 2025. Financial Regulations require the following:</p> <p><i>15.5 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.</i></p>	<p><i>As part of risk assessment procedures, the council must annually estimate maximum projected cash and bank balances as part of annual risk assessment and set the level of fidelity insurance accordingly as required by the Financial Regulations</i></p>	<p><i>2025/26 follow up - Fidelity cover was increased, however, balances have also increased substantially due to the sale of the Salem chapel, so fidelity cover needs further review.</i></p>
2023/24 Internal Audit			

ISSUE	RECOMMENDATION	FOLLOW UP
1 Pay rises are notified to the payroll agent via an email from officers.	<i>The Chair should be included in the email notifying the annual officer pay rise information to the payroll agent.</i>	<i>Implemented</i>
2022/23 Internal Audit		
1 It is difficult to discern from the insurance policy, which reads as a commercial policy rather than a local council bespoke policy, the actual level of 'fraud and dishonesty' cover as 'fidelity cover' is not named specifically. The level of fidelity cover was not disclosed in our checklist questionnaire submitted by the council. Fidelity insurance should aim to cover the maximum projected cash and bank balances which is estimated as the year end cash and bank balances of £115,423 plus the next precept instalment of £84,700, which is an estimated maximum projected balance of at least £200,123 in April. Financial Regulations require the following: <i>15.5 All appropriate members and employees of the Council shall be included in a suitable form of</i>	<i>As part of risk assessment procedures, the council must annually estimate maximum projected cash and bank balances as part of annual risk assessment and set the level of fidelity insurance accordingly as required by the Financial Regulations</i> <i>The council need to review whether the current policy provides fidelity insurance and if so whether it covers maximum projected cash and bank balances.</i>	<i>2023/24 follow up - Implemented</i>

ISSUE	RECOMMENDATION	FOLLOW UP
<p><i>security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined (annually) by the Council.</i></p>		
<p>2</p> <p>Although the council has reviewed and approved an annual risk assessment, the risk assessment document could be improved as follows:</p> <ul style="list-style-type: none"> - There is no clear evidenced rationale for classification of individual risks as High, Medium or Low, such as an 'impact vs 'likelihood' risk matrix with definitions of scoring weightings. Therefore, 'impact' and 'likelihood' risk scores are not multiplied to show total risk which should then be plotted on a risk matrix using a traffic light system. - The risk assessment does not contain an important part of risk management which is to show the movement in risks (Direction of Travel) since the last risk assessment. Risk management is a dynamic process ensuring that new risks are addressed as they arise. It should also be cyclical to establish 	<p><i>The risk assessment should be further developed as noted and council should ensure it covers the entire scope of the council operations, governance and finances.</i></p>	<p><i>Implemented</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>how previously identified risks may have changed.</p> <ul style="list-style-type: none"> - The format of the risk assessment for review by council would be improved if a clear tabular analysis of risks was provided. 		
3	<p>The risk assessment does not address the risks of supplier fraud. Most standard local council insurance policies do not cover third party/supplier fraud. The supplier fraud risks can be managed via appropriately robust policies and procedures. Examples of prevention actions include:</p> <ul style="list-style-type: none"> - training for staff to alert them to the potential risks of providing sensitive company information, by phone or other means, especially contract and account information. - establish a rigorous change of supplier details procedure - where a supplier has purported to have changed their bank details always call the supplier to check the veracity of a request, using details in your system, rather than those on any associated letter or email. A person 	<p><i>The risk assessment should be updated to include supplier fraud including the adequacy of supplier onboarding controls.</i></p>	<p><i>Implemented</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>should be authorised to approve a supplier bank account change after having reviewed the process undertaken to verify the supplier details change</p> <ul style="list-style-type: none"> - periodic review of supplier accounts should also be undertaken to remove any dormant accounts. This reduces the likelihood of any old supplier information being used to secure fraudulent payments. - checking address and financial health details with Companies House - checking samples of online payments to supplier invoices to ensure the payment has been made to the supplier bank account 		
4	<p>There is no Investment Strategy and Treasury Management strategy established in accordance with the requirements of the LGA 2003 and Welsh guidance regarding investments which states:</p> <p><i>'All other town and community councils and charter trustees whose investments are not expected to exceed £250,000 shall have due regard to this guidance and give priority to security and liquidity rather than to yield for any investments they undertake. The level of detail and specific requirements outlined in this guidance will therefore not apply but all Town and Community Councils or Charter Trusts should;</i></p>	<p><i>The council should consider establishing an Investment Strategy and Treasury Management strategy with reference to the requirements of the Local Government Act 2003 and Welsh guidance regarding investments and strategies.</i></p>	<p><i>Implemented</i></p>

ISSUE	RECOMMENDATION	FOLLOW UP
	<p><i>(i) agree a Capital Strategy before the start of the financial year as a minimum; this can be undertaken as a part of the budget setting process;</i></p> <p><i>(ii) agree appropriate limits for each category of investments it plans to carry out;</i></p> <p><i>(iii) agree a process that effectively monitors the strategy in year, and;</i></p> <p><i>(iv) ensure that all investments are in Sterling;</i></p>	

NANTYGLO & BLAINA TOWN COUNCIL

CYNGOR TREF NANT-Y-GLO a BLAENAU

Internal Audit Service 2025/ 2026

Introduction:

Accounts and Audit (Wales) Regulation 2014 (as amended), provision 7 Internal Audit states:

- 1) A relevant body must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.
- (2) Any officer or member of that body must, if the body requires—
 - (a) make available such documents of the body which relate to its accounting and other records as appear to that body to be necessary for the purpose of the audit;
 - and
 - (b) supply the body with such information and explanation as that body considers necessary for that purpose.
- (3) A larger relevant body must, at least once in each year, conduct a review of the effectiveness of its internal audit.
- (4) The findings of the review referred to in paragraph (3) must be considered, as part of the consideration of the system of internal control referred to in regulation 5(3), by the committee or body referred to in that paragraph.

In section 11 of the Governance and Accountability for Local Councils in Wales (a Practitioners Guide 2019), further guidance on Internal Audit with proper governance practices is given. It states that:-

- The appointment of the internal auditor and agreement of the terms of reference **must** be approved by the Council.
- All councils **should** review the effectiveness of internal audit at least once in each year and consider the findings of this review as part of the consideration of the system of internal control.

Governance and Accountability goes on to further explain that the purpose of an Internal Audit is to:

- Review whether the systems of financial and other controls are effective.
- It is essential that the internal audit function is sufficiently independent of the financial controls and procedures of the council that are subject to the review.
- The internal auditor must be competent to carry out the role in a way that will meet the business needs of each local council.
- Internal audit is an ongoing function but must report at least annually. It is undertaken as appropriate during the financial year to test the existence and adequacy of internal controls.
- Internal audit does not involve the detailed inspection of all records and transactions of the council in order to detect error or fraud.
- The internal audit report should help to improve the council's operating procedures. Managing the council's internal controls should be a day to day function of the staff and management.

As part of the Annual Return's Governance Statements, Council must state whether or not it has an adequate and effective system of internal audit in place. In order to provide this assertion, the Council will need to ensure:

- It approves the appointment of the internal auditor
- It is satisfied that the internal auditor has
 - Adequate terms of reference
 - Completed the expected level of audit work to provide the agreed level of assurance and
 - Has provided Council with an appropriate report summarising the internal auditor's working, finding and recommendations.

Based on the information above, Council can see the importance of internal audit; how it is vital to its governance and how it is an integral part of Council's system of internal control.

Internal Audit process:

The Internal Auditor Council has approved is an external business who completes the process using an online portal system once a year. At the end of the financial year, the Internal Auditor will publish a file containing various questions relating to Council, its' activities plus a request for governing documentation. The Town Clerk/RFO will complete all the tasks in the file which will then be followed by a further request for information/evidence to support what has been reported by the Town Clerk/RFO. Evidence of the completed file and supporting documentation is held by the Town Clerk/RFO, filed appropriately but also available to Members if you wish to view it.

This level of communication with the Internal Auditor has been appropriate with no extensive disruption to the office nor a threat to the Internal Auditor's independence; it has also been very effective both time and cost wise.

Internal Audit Review:

A statutory review of the Internal Audit process is necessary, and consideration is to be given to the overall Internal Auditor's performance prior to signing off the Annual Governance Statement in the Annual Return (*section 2*).

When reviewing the Internal Auditor's performance for 2025/26 Council should give consideration to the following to assist in their overall assessment of the service:

Appointment:

- Whether the Council were satisfied with the Internal Auditor's competence and professional qualification or previous experience?
- The Internal Auditor's level of independence from the Council and professional recognition/regulation of independence.

Internal Auditor's Report 2025/26 (see previous agenda item):

Are Members satisfied:

- With the content and coverage of the report?
- That the report helps to demonstrate the effectiveness of the internal audit as part of the Council's overall system of internal control?
- That the internal audit has been adequately planned and delivered?

Whether Member's think:

NANTYGLO AND BLAINA TOWN COUNCIL

Accounts for the year ended 31st March 2026

**NANTYGLO AND BLAINA TOWN COUNCIL
SUMMARY RECEIPTS & PAYMENTS ACCOUNT FOR
YEAR ENDED 31st MARCH 2026 (31 March 2025)**

	2024-2025	2025-2026
INCOME		
Precept		105,000.00
Bank Interest		2,630.89
VAT		2,157.18
Other Income		39,142.05
TOTAL INCOME	<u>-</u>	<u>148,930.12</u>
EXPENDITURE		
Staff Salaries		36,695.56
Pensions		13,243.85
PAYE/NI		9,702.98
Members Expenses/Allowances		3,366.60
Members PAYE		376.60
Mayoral Allowance		100.00
Mayor's Civic Budget		309.19
Financial Donations		475.00
S137 Donations		6,325.00
Subscriptions		2,142.00
Office Costs		1,201.81
VAT		2,341.00
Events etc		14,567.29
Salem Chapel		723.60
Misc		7,500.82
PWLB		1,392.76
TOTAL EXPENDITURE	<u>-</u>	<u>100,464.06</u>

Nantyglo & Blaina Town Council

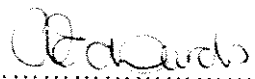
Balance Sheet at	31 March 2025	31 March 2026
Current Assets		
Cash		189,644.80
Sub Totals	<hr/> -	<hr/> 189,644.80
Creditors		
Misc/Trade Creditors		
Sub Total	<hr/> -	<hr/> 189,644.80
Represented by General Reserve	<hr/> -	<hr/> 189,644.80

The above statement represents fairly the financial position of the Council as at 31st March 2026 (31 March 2025) and reflects its income and expenditure during the years.

Approved by Council

Signed.....

Mayor


.....

Responsible Financial Officer (Temporary)

S. 137 2025/2026

The payments made under s. 137 of the Local Government Act 1972 for this Council for the year ending 31st March 2026 were:

Maximum Permitted $\text{£}11.10 \times 6696$ electors = $\text{£}74,325.60$

£

General s. 137:-

BGCBC food bank payments

2400.00

Friends of North Ebbw Fach

500.00

Royal British Legion

3425.00**Total**6325.00

Bank Reconciliation

Item 15c)iii

Communit Council Name: **Nantyglo and Blaina Town Council**

Financial Year Ending: **31st March 2026**

Prepared by: _____ R.F.O. Date: _____

Balance per bank statements as at 31st March 2026:

	£	£
Lloyds Business Account	3,457.29	
Lloyds Instant Access Account	130,207.99	
Swansea Building Society	<u>58,184.60</u>	
		191,849.88

Less: Unpresented Cheques/payments at 31st March 2026

Payment/Cheque number	OVW	-1,927.00	
	G White	-168.00	
	Riverside Tenants	-100.00	
	Orbits	<u>-10.08</u>	
			-2,205.08

Add: Unbanked cash at 31st March 2026

Net balances as at 31st March 2026

189,644.80

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

Cash Book

Opening balance 1st April 2025	141,178.74
Add: Receipts in the year	148,930.12
Less: Payments in the year (from cashbook)	<u>-100,464.06</u>
Closing balance per cash book (receipts & payments book) as at 31st March 2027	<u><u>189,644.80</u></u>

NANTYGLO & BLAINA TOWN COUNCIL – Actual against budget expenditure 1st January 2026 to 31st March 2026

Item 15c)iv

Expenditure	Budget 2025/26 £	Actual to 31/03/2026 £	Variance £ () indicate underspend	Explanation of Variance (if greater than 15%)
Wages	36,000.00	36,695.56	695.56	Variance less than 15%
PAYE (Officers)	12,000.00	9702.98	(2297.02)	Since estimate calculated in Jan 25, tax & NI thresholds have altered, & change in personal circumstances of some officers.
LGPS	14,000.00	13,243.85	(756.15)	Variance less than 15%
S. 137 / Donations	6,000.00	6,800.00 S.137 £6,325.00 Grants £475.00	800.00	Variance less than 15%
Subscriptions	2,500.00	2,142.00	(358.00)	Variance less than 15%
Office costs	2,500.00	1,201.81	(1298.19)	No invoices from BGCBC, re: phone and internet, were received.
VAT	2,000.00	2,341.00	341.00	Purchases such as the Christmas lights, selection boxes, planters and Easter eggs have contributed to the higher than budgeted VAT amount. This is due to anticipated project costs can only be estimated at the time the budget is being set.
Culture, Awards & Entertainment	11,000.00	14,567.29	3567.29	Easter for 2026 was early and these costs have been incurred in this financial year and not 2026/27. When setting the 2025/26 budget projects were set at estimated costs and with the continuing rising costs of items this has impacted the overall spend. Some additional purchases may have been made during the year which were not anticipated at the time the budget was set e.g. planters
Salem Chapel	1,000.00	723.60	(276.40)	With the sale of Salem Chapel completed early in the final quarter of this financial year, the final quarter expenditure was reduced.
Miscellaneous (Bank Charges) (Insurance) (Audit) (Website & email hosting & IT support & licences & windows upgrade) Training Payroll charges	7,000.00	7,500.82 106.75 5,668.74 522.00 759.33 42.00 280.00	500.82	Variance less than 15%

NANTYGLO & BLAINA TOWN COUNCIL – Actual against budget expenditure 1st January 2026 to 31st March 2026

ICO					
Mayoral Chain repair Mayoral / Chamber board			52.00 50.00 20.00		
Mayor / Deputy Mayor	600.00		100.00	(500.00)	Mayoral Allowance declined
Members Remuneration Inc PAYE	7,500.00		3,743.20 PAYE £376.60 Allowances - £3,366.60	(3756.80)	Not all members claim allowances.
Public Works Loan Board	1,393.00		1,392.76	(0.24)	Variance less than 15%
Mayoral Expenditure	£600.00		309.19	(290.81)	Buffet re: Annual Meeting in May accounts for majority of Mayoral Expenditure, some other expenditure has occurred but not fully utilising the available budget.
TOTAL	£104,093.00		100,464.06	(£3628.94) Underspend	

Signed:

A Edwards Temporary RFO

Cllr D Hillman, Chair of Finance & General Purposes

June 2026

NANTYGLO & BLAINA TOWN COUNCIL

CYNGOR TREF NANT-Y-GLO a BLAENAU

Council Offices, Blaina Institute, High Street, Blaina. NP13 3BN
TEL: 01495 292817 e-mail: clerk@nantygloandblainatc.co.uk

Mrs V Williams – Town Clerk/RFO Mr K Rowland – Assistant Officer

General & Earmarked Reserves - 1st December 2025 to 31st March 2026

Introduction:

Members will recall that in setting the budget & precept for 2025/26 there was consideration of estimated financial reserves held by the Council. Such financial reserves should be considered on a timely basis in line with the statutory guidance and as a practice recommended by the both the Internal and External Auditor.

Where possible, the format of this report has been followed in line with those presented by the previous Clerk/RFO but some changes have been made to be able to give explanations of suggestions/actions.

Report:

It is now appropriate for Members to review the level of balances held at 31st March 2026 (based on actual amounts as at 31st March 2026 and the amounts as per the precept for 2025/26 together with the amounts as per the precept for 2026/27. Consideration should be given to the amount held for each reserve and if appropriate approve the revisions as shown below. The percentage amount for the General Reserve account of the precept for 2025/26 was 35% and this was within the limits prescribed in the Governance and Accountability for Local Councils in Wales 2019. Further in this report you will see this figure has increased.

In January 2026, as part of the "Investment/Financial Risk Assessment Report 2026/27" the "Budget and Recommended Precept Report 2026/27", Council were advised that with the imminent completion of the sale of Salem Chapel that a re-assessment of reserves would be needed. With Salem Chapel now sold, this has removed the need for a specific earmarked reserve. However, Council does still have a liability for it in the form of the PWLB loan and my understanding is that if you action early repayment then Council would be liable for early repayment charges.

Governance and Accountability for Local Councils in Wales (A Practitioners Guide 2019) gives guidance on the recording of the sale of fixed assets. "Proceeds arising from the sale of fixed assets (property, plant and equipment) are subject to statutory controls" and if the total proceeds value exceeds £10,000 then the total proceeds must be treated as a capital receipt within a "Capital Receipts Reserves". This reserve can not be used to support revenue expenditure (i.e. day to day running costs). The Local Authorities (Capital Finance and Accounting)(Wales) Regulations 2023, Regulation 18 (2) Use of capital receipts states

“a capital receipt, or balance of a capital receipt, to which this regulation applies may only be used for one or more of the following purposes –

- a) to meet capital expenditure;
- b) to repay the principal of any amount borrowed; or
- c) to meet any liability in respect of credit arrangements, other than any liability which, in accordance with proper practices, must be charged to a revenue account; or
- d) to pay a premium charged in relation to any amount borrowed; or
- e) where receipts are received on or after 1 April 2013, to make a back payment (within the meaning of regulation 24A(2) in respect of unequal pay where the liability arises in the circumstances specified in regulation 24A(3).....”

Council will need to maintain a separate record to demonstrate compliance with the statutory rules on the use of capital receipts; a memorandum account where payments made using the Capital Receipts Reserves are recorded against the balance thus reducing it.

With the sale of Salem Chapel, Council **must** create a Capital Receipts Reserves for the sum of £37,897 and future use **must** be in compliance with the guidance stated above.

Council are in a position where the Capital receipts Reserves can be used to pay the current PWLB loan's outstanding balance. As previously stated, there may be additional charges for early repayment, and this should be clarified before Council makes any decision to repay the outstanding balance.

In light of the changes resulting from the sale of Salem Chapel, there will be a natural increase in your General Reserves unless Council wishes to give consideration to amending the percentages for the RFO Contingency Reserves and Events Reserves, both currently at 20% and 15% respectively.

As the new Capital Receipts Reserves is a specific amount and will remain so, unless used, this figure is not being calculated as a percentage of the total reserve at 31st March 2026.

On reading your “Budget and Recommended Precept Report 2026/27” I can see that the Clerk/RFO had at that point suggested the complete closure of the Salem Chapel Reserve and the creation of a “s137/Financial Donation Account” reserve which could be set at 20% - with the remaining 100% split RFO Contingency 20%, Events 20% and General Reserves 40%. Unfortunately, I have not been able to determine whether Council did agree to create the s137/Financial Donation Account for 2026/27, therefore I have assumed it was not agreed.

Council, at this point, may wish to consider creating the s137/Financial Donation Account Reserves and/or revise the RFO Contingency Reserves and Events Reserves. However, I will take this opportunity to remind Council that reserves must be created/stand for a specific purpose and that reserves cannot not be revised to just absorb the previous Salem Chapel Reserve instead of it going into General Reserves. For any revisions to earmarked reserves - whether an increase or decrease - or for the creation of a new one, there must be a justifiable reason and not to just make the General Reserves look less in value.

The General Reserves is increasing from 35% to 65%. Based on actual gross expenditure for 2025/26, this increase only just remains within the 3-12 month limit and does not equate to 100% of the Council's precept - which is in compliance with the guidelines specified in Governance and Accountability for Local Councils in Wales 2019. With the amount in General Reserves now being so high, and only just short of the 12 month limit, Council will need to carefully monitor this reserve during this financial year and take it into serious consideration when setting the 2027/28 Precept. Council needs to be mindful that it does not set an unlawful budget by increasing the 2027/28 Precept even though there are sufficient funds available in the General Reserves, along with the current level of Precept, to fund the proposed 2027/28 budget.

Table 1 below shows what actual Reserves you have at 31st March 2026 with the percentage change created due to the closure of the Salem Chapel Reserve and creation of the Capital Receipts Reserves.

Table 1.

Reserve Account	%of Reserves 2025/26	Amount of total reserves as at 31st March 2026
Salem Chapel Reserves – <i>name change</i> – Capital Receipts Reserves	No % has this is a set figure	£37,897.00
RFO Contingency Reserves	20%	£30,349.56
Events Reserves	15%	£22,762.17
General Reserves	65%	£98,636.07
Totals	100%	£189,644.80

Table 2 below shows how the actual amount of reserves, at 31st March 2026, are split across Council's bank accounts. Council should be aware that the sale proceeds for Salem Chapel are included in the Lloyds deposit account.

Table 2.

Bank Account	Balance as at 31st March 2026
Swansea Building Society	£58,184.60
Lloyds Business Account (<i>'current' account</i>)	£1,252.21
Lloyds Business Account (<i>'deposit' account</i>)	£130,207.99
Total of Reserves as at 31/03/2026	£189,644.80

Members are also advised that the maintenance of earmarked reserve accounts does not require additional bank accounts to be maintained and there will be no change to any banking procedures as a result. Additionally, Members are advised that the proposed earmarked reserves will not affect the Council's current investment accounts and would be maintained as memorandum accounts for accounting purposes.

Recommendation:

Council are to consider the suggested changes to the Reserve accounts and if there are no further recommendations from Council, then those changes are to be approved. A further review should take place during the current 2026/27 financial year and, at the point of setting the 2027/28 budget, consideration must be given to the amount held in the General Reserves to ensure that Council

- a) sets a precept commensurate to General Reserves held i.e. be mindful of increasing a precept if there are funds available to support the budget and
- b) that the General Reserves held continue to be within the parameters as per the guidelines of Governance and Accountability for Local Councils in Wales 2019.

Annette Edwards

Temporary RFO – June 2026

Annual internal audit report to:

Name of body:

Narxaygo and Blaira Town Council

The Council's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2026

The internal audit has been carried out in accordance with the Council's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	✓				
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for	✓				
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓			} see internal audit report.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	✓				
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				} Subject to issues 1.) and 5.) in internal audit report
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			✓		
7. Salaries to employees and allowances to members were paid in accordance with contracts/ minuted approvals, and PAYE and NI requirements were properly applied.	✓				
8. Asset and investment registers were complete, accurate, and properly maintained	✓				

* Please include an explanation for any 'No' answers

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9 Periodic and year end bank account reconciliations were properly carried out	✓				
10 Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure) agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded	✓				
11 Trust funds (including charitable trusts) The Council has met its responsibilities as a trustee			✓		

For any risk areas identified by the Council (list any other risk areas below or on separate sheets if needed) adequate controls existed

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12.					
13.					
14					

* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed)


** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not

(My detailed findings and recommendations which I draw to the attention of the Council are included in my detailed report to the Council dated 09/06/2026) * Delete if no report prepared

Internal audit confirmation

I/we confirm that as the Council's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2024-25 and 2025-26. I also confirm that there are no conflicts of interest surrounding my appointment

Name of person who carried out the internal audit: JDH BUSINESS SERVICES LTD

Signature of person who carried out the internal audit: 

Date: 09/06/2026

* Please include an explanation for any 'No' answers

Annual Return for the Year Ended 31 March 2026

Accounting statement 2025-26 for:

Name of body: Nantyglo and Blaina Town Council

Item 15c) ✓

	Year ending		Notes and guidance
	31 March 2025 (£)	31 March 2026 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	123849	141179	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	105000	105000	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	7863	43930	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	55654	59642	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, taxable allowances, PAYE and NI (employees and employers), pension contributions and termination costs. Exclude reimbursement of out-of-pocket expenses.
5. (-) Loan interest/capital repayments	1393	1393	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	38486	39429	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	141179	189645	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
Statement of balances			
8. (+) Debtors	0	0	Income and expenditure accounts only: Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	141179	189645	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	0	0	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	141179	189645	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	145132	90765	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	3844	2623	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Annual Governance Statement

We acknowledge as the members of the Council, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, that for the year ended 31 March 2026:

	Agreed?		'YES' means that the Council:	Toolkit
	Yes	No*		
1. In consultation with the community, we have developed a vision and purpose for the Council and used this vision to inform the Council's plans, budget and activities.			Has consulted with the community and focussed its activities to meet the community's needs	A, C
2. We have adopted a Code of Conduct for members and officers and implemented an appropriate training plan for members to ensure all councillors understand their role and responsibilities.			Ensures that councillors understand and are equipped to deliver their roles and responsibilities.	B
3. We have ensured that we electronically publish the information the Council is required to publish by law, on its website at [insert name of website].			Is transparent about its activities and provides the public with all information required by law	A, C, D, E
4. We have taken all reasonable steps to ensure that the Council complies with relevant laws and regulations when exercising its functions, including employment of staff and payment of allowances to members.			Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it does so	
5. We have adopted standing orders, financial regulations and terms of reference and ensure that these are followed when conducting business including functions delegated to committees.			Has adopted rules and procedures to govern how the Council conducts its business including procurement of goods and services.	B, E
6. We have put in place arrangements for: <ul style="list-style-type: none"> • Effective financial management including the setting and monitoring of the Council's budget and preparation and approval of the annual accounts • Maintenance and security of accurate and up to date accounting and other financial records • Identifying potential liabilities, commitments, events and transactions that may have a financial impact on the Council. 			Calculated its budget requirement in accordance with the law and properly monitors its financial position throughout the year and has prepared and approved its accounts in accordance with legislation	D
7. We have maintained an adequate system of internal control and management of risk, including: <ul style="list-style-type: none"> • measures designed to prevent and detect fraud and corruption including clearly documented procedures for authorising and making payments • assessment and management of risks facing the Council • an adequate and effective system of internal audit and reviewed the effectiveness of these arrangements.			Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge including arranging for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	D, E
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.			Considered and taken appropriate action to address weaknesses /issues brought to its attention by internal and external auditors.	D, E
9. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Accounts and Audit (Wales) Regulations 2014.			Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit issued by the Auditor General.	E
10. General power of Competence – The Council has resolved to adopt the General Power of Competence set out in Local Government and Elections (Wales) Act 2021			Meets the eligibility criteria to exercise the general Power of Competence	E

* Please include an explanation for any 'No' answers

Additional disclosure notes

Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement	
1. Expenditure under S137 Local Government Act 1972	<p>Section 137(1) of the 1972 Act permits the Council to spend on activities 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. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2025-26 was £11.10 per elector.</p> <p>In 2025-26, the Council made payments totalling £6,325.00 under section 137. These payments are included within 'Other payments' in the Accounting Statement</p>
2.	

Trust Funds

Trust funds – The Council acts as sole trustee for and is responsible for managing trust fund(s)/assets. We exclude transactions related to these trusts from the Accounting Statement. In our capacity as trustee, we have discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts
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Council approval and certification

The Council is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014

Certification by the RFO I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Council, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2026.	Approval by the Council I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference
RFO signature:	Minute ref:
	Chair signature:
Name:	Name:
Date:	Date:

* Please include an explanation for any 'No' answers

Item 16 a)

NANTYGLO & BLAINA TOWN COUNCIL
CYNGOR TREF NANT-Y-GLO A BLAENAU

Council Offices, Blaina Institute, High Street, Blaina. NP13 3BN
Swyddfar Cyngor, Sefydliad Blaenau, Y Stryd Fawr, Blaenau, NP13 3BN

TEL: 01495 292817 e-mail: clerk@nantygloandblainatc.co.uk

Standing Orders

Adopted by Nantyglo & Blaina Town Council:

Signed:

Councillor: K. Jones (JP) – Town Mayor/ Chairman

Dated: 15th June 2026

Revised: June 2026

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1. Meetings

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, sub-group or meeting of a task and finish group be less than 3.

The code of conduct adopted by the Council shall apply to the councillors in respect of the entire meeting.

An interest arising from the code of conduct adopted by the Council, the existence and nature of which is required to be disclosed by a Councillor at a meeting, shall be recorded in the minutes.

If a meeting is or becomes not quorate no business shall be transacted and the meeting shall be adjourned. Any outstanding business of a meeting so adjourned may be transacted at a following meeting, however a discussion may be held and reported at the next appropriate meeting.

If prior to a meeting, a Councillor has submitted reasons for his absence at the meeting which is then approved or received by a resolution, such a resolution shall be recorded in the minutes of that meeting. Apologies will only be accepted by Council in the case of a valid reason such as holiday, illness or hospital appointment etc. Late apologies may also be accepted if the reason for absence is similar to the ones listed above. Please note that the list of valid reasons stated above is not exhaustive.

Meetings in person will commence at 6pm and shall not continue beyond a 2-hour duration except for the completion of urgent business for which the suspension of Standing Orders must be approved.

In accordance with election legislation, neither any member(s) political party, individuals nor speaker(s) are permitted to use the Town Council's meetings or premises for 'electioneering' purposes in the pre-election period (formerly known as 'Purdah').

In the event of a guest speaker being present at a council meeting the following procedure is to be observed:

- Members are to receive the presentation by the guest speaker.
- Questions from Members are invited at the end of the presentation.
- Members are to ask only 1 question each – if time allows and with the Chairman's permission, a second question may be asked.
- There is to be no discussion or exchange of points of view between Members and that all dialogue is to be directed through the chairman.

In accordance with The Local Government & Elections (Wales) Act 2021 [s.48], public participation is allowed by way of the inclusion of a standing agenda item. This is to allow members of the public a reasonable opportunity to make representations about business to be discussed (i.e. agenda items). This does not mean that members of the public can take part in debate or in those items deemed by Council (or the relevant Committee) to be confidential. The recommended time limit for this item is 10 minutes which would prevent the possibility of the meeting being disrupted or exceeding its allocated time limit, although the Chair reserves the right to allow members of the public to conclude.

Photographing, recording, broadcasting or transmitting the proceedings of a meeting by any means is not permitted without the council's consent.

The press shall be provided with reasonable facilities for the taking of their report of all part of a meeting at which that are entitled to be present.

1a. Remote / Hybrid Meetings (multi location meetings):

The Local Government and Elections (Wales) Act 2021 legislates that "from 1st May 2021, local authorities will be required to make arrangements to ensure their meetings are capable of being held remotely". From May 2020 until March 2022, all meetings of the Council take place via the MS Teams Pro application and enables all Councillors and Officers to attend via video link or phone link. From March 2022, council meeting in 'person' resumed within the Council Chamber with the ability to hold remote/hybrid meetings using an appropriate platform. The minimum requirement is that members are able to hear and be heard by others.

2. Annual Council Meeting

- 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 newly elected councillors take office.
- b) In a year which is not an election year, the annual meeting of a Council shall be held on such day in May as the Council may direct.
- c) If no other time is fixed, the annual meeting of the Council shall take place at 6.00pm. In addition to the annual meeting of the Council, other ordinary meetings may be held in each year on such dates and times as the Council may direct.
- d) The election of the Town Mayor (Chair of the Council) and Deputy Town Mayor (Vice-Chair) (if any) of the Council shall be the first business completed at the annual meeting of the Council.
- e) 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 decided.

- f) The Town Mayor (Chair of the Council), unless they have resigned or become disqualified, shall continue in office and preside at the annual meeting of the Council.
- g) The Deputy Town Mayor 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 Council at the next annual meeting.
- h) In an election year, if the current Town Mayor (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 Town Mayor (Chair of the Council) has been elected. The current Chair of the Council shall not have been elected. The current Chair of council shall not have an original vote in respect of the election of the new Town Mayor (Chair of the Council) shall give a casting vote in case of an equality of votes.
- i) In an election year, if the current Town Mayor (Chair of the Council) has been re-elected as a member of the Council, they shall preside at the annual meeting until a new Town Mayor (Chair of the Council) has been elected. They may exercise an original vote in respect of the election of the new Chair of Council and shall give a casting vote in the case of an equality of votes.
- j) Following the election of Town Mayor (Chair of the Council) and Deputy Town Mayor (Vice Chair) of the Council at the annual meeting, the business shall include:
- k) In an election year, delivery by Town Mayor (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 Town Mayor (Chair of the Council) of their acceptance of office form unless the Council resolved for this to be done at a later date.
- l) The business of the Annual Meeting is to proceed as per agenda

3. Proper Office

The Council's Proper Officer shall be the Town Clerk, and another employee may be appointed by the Council to undertake the role of the Proper Officer during the Clerk's absence. The Proper Officer and the employee appointed to act as such during the Clerk's absence shall fulfil the duties assigned to the Proper Officer in Standing Orders.

The Council's Proper Officer shall do the following:

- a) Sign and serve on councillors by delivering by post or electronically (The Local Government and Elections (Wales) Act 2021) at their residences a summons confirming the time, date, venue and the agenda of a meeting of the Council and a meeting of a committee and sub-

committee at least 3 clear days before the meeting.

- b) Give public notice of the time, date, venue and agenda at least 3 clear days before a meeting of the Council or a meeting of a committee or a sub-committee (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).
- c) Subject to standing orders 4(a)-(e) below, include in the agenda all motions in the order received unless a councillor has given written notice at least 5 clear working days before the meeting confirming his withdrawal of it.
- d) Convene a meeting of full Council for the election of a new Town Mayor of the Council, occasioned by a casual vacancy in this office.
- e) Must make the minutes of Council meetings (except confidential information) available to view upon reasonable request.
- f) Receive and retain copies of byelaws made by their local authorities.
- g) Receive and retain declarations of acceptance of office from councillors. Retain a copy of every councillor's register of interests and any changes to and keep copies of the same available for inspection.
- h) Keep proper records required before and after meetings.
- i) Process all requests made under the Freedom of Information Act 2000 and the General Data Protection Regulations 2018, in accordance with and subject to the Council's procedures relating the same.
- j) Receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary.
- k) Manage the organisation, storage of and access to the 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).
- l) Arrange for legal deeds (to be sealed using the Council's common seal) OR (to be signed by 2 councillors) and witnessed.
- m) Arrange for the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with the Council's financial regulations.
- n) Record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose.
- o) Refer a planning application received by the Council to either the Planning Committee or to a meeting of the Council, without notice, in order to facilitate a decision within the statutory

time limit, except where delegated powers are awarded to the Proper Officer (see item 35).

- p) Retain custody of the seal of the Council (if any) which shall not be used without a resolution to that effect.
- q) Action or undertake activity or responsibilities instructed by resolution or contained in standing orders.
- r) Exercise delegated powers in conjunction with the Leader of the Council on behalf of the Council when it enters a period of recession i.e. the month of August and the period following the committee (last) meeting in December through to the committee (first) meeting held in January (see item 35).

4. Motions Requiring Written Notice

- a) No motion may be moved at a meeting unless it is included in the agenda and the mover has given written notice of its wording to the Council's Proper Officer at least 8 clear working days before the next meeting.
- b) The Proper Officer may, before including a motion in the agenda, correct obvious grammatical or typographical errors in the wording of the motion.
- c) If the Proper Officer considers the wording of a motion received is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it in writing to the Proper Officer in clear and certain language at least 7 clear working days before the meeting.
- d) If the wording or nature of a proposed motion is considered unlawful or 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 or rejected in the agenda.
- e) Having consulted the Chair or councillors, the decision of the Proper Officer as to whether or not to include the motion in the agenda shall be final.
- f) Notice of every motion received in accordance with the Council's standing orders shall be listed in the order received and shall be entered in a (minute) book, which shall be open to inspection by all councillors.
- g) Every motion rejected in accordance with the Council's standing orders shall be duly recorded with a note by the Proper Officer giving reasons for its rejection in a book for that purpose, which shall be open to inspection by all councillors.
- h) Every motion and resolution shall relate to the Council's statutory functions, powers and lawful obligations or shall relate to an issue which specifically affects the Council's area or its

residents.

5. Motions Not Requiring Written Notice

- a) Motions in respect of the following matters may be moved without written notice:
- i. To appoint a person to preside at a meeting.
 - ii. To approve the absence of councillors.
 - iii. To approve the accuracy of the minutes of the previous meeting.
 - iv. To correct any inaccuracies in the minutes of a previous meeting.
 - v. To dispose of business, if any, remaining from the last meeting.
 - vi. To alter the order of business on the agenda for reasons of urgency or expedience.
 - vii. To proceed to the next business on the agenda.
 - viii. To close or adjourn debate.
 - ix. To refer by formal delegation a matter to a committee, a sub-committee or an employee.
 - x. To appoint a committee, sub-committee or councillors there to.
 - xi. To receive nominations to a committee or sub-committee.
 - xii. To dissolve a committee or sub-committee.
 - xiii. To note the minutes of a meeting of a committee or sub committee.
 - xiv. To consider a report and/or recommendations made by a committee, sub-committee or employee.
 - xv. To consider a report and/or recommendations made by a professional advisor, expert or consultant.
 - xvi. To authorise legal deeds (to be sealed by the Councils common seal) OR signed by two councillors and witnessed.
 - xvii. To authorise the payment of monies up to £2,500 (subject to financial regulations)
 - xviii. To amend a motion relevant to the original or substantive motion under consideration which shall not have the effect of nullifying it.

- xix. To extend the time limit for speeches.
 - xx. To exclude the press and public for all or part of a meeting.
 - xxi. To silence or exclude from the meeting a councillor or member of the public for disorderly conduct.
 - xxii. To suspend any standing order except those which are mandatory by law.
 - xxiii. To adjourn the meeting.
 - xxiv. To appoint representatives to outside bodies and to make arrangements for those representatives to report back the activities of the outside bodies.
 - xxv. To answer questions from councillors
- b) If a motion falls within the terms of reference of a committee or sub-committee, or within the delegated powers conferred by an employee, a referral of the same may be made to such committee, sub-committee or employee provided that the Chair may direct for it to be dealt with at the present meeting for urgency or expedience.

6. Rules of debate

- a) Motions included in an agenda shall be considered in the order that they appear on the agendas unless the order is changed at the Chair's direction for reasons of expedience.
- b) Subject to standing orders, a motion shall not be considered unless it has been proposed and seconded.
- c) Subject to standing order, a motion included in an agenda not moved by the councillor who tabled it, may be treated as withdrawn.
- d) A motion to amend an original or substantive motion shall not be considered unless proper notice has been given after the original or substantive motion has been seconded and notice of such amendment, shall, if required by the Chair, be reduced to writing and handed to the Chair who shall determine the order in which they are considered.
- e) A councillor may move amendments to his own motion. If a motion has already been seconded, an amendment to it shall be with the consent of the members who seconded the motion.
- f) Any amendment to a motion shall be either: To leave out words; to add words; to leave out words and add other words.
- g) A proposed or carried amendment to a motion shall not have the effect of rescinding the

original or substantive motion under consideration.

- h) Only one amendment shall be moved and debated at a time, the order of which shall be directed by the Chair. No further amendment to a motion shall be moved until the previous amendment has been disposed of.
- i) Subject to Standing (h) above, one or more amendments may be discussed together if the Chair considers this expedient but shall be voted upon separately.
- j) Pursuant to standing order (h) above, the number of amendments to an original or substantive motion, which may be moved by a councillor, is limited to one.
- k) If an amendment is not carried, other amendments shall be moved in the order directed by the Chair.
- l) If an amendment is carried, the original motion, as amended, shall take the place of the original motion and shall become the substantive motion upon which any further amendment may be moved.
- m) The mover of a motion or the mover of an amendment shall have a right of reply, not exceeding 3 minutes.
- n) Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply in respect of the substantive motion at the very end of debate and immediately before it is put to the vote.
- o) Subject to standing orders (m) and (n) above, unless permitted by chair of the meeting, a councillor may speak once in the debate on a motion except;
 - i. To speak on amendment 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 of 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 considers has been breached or specify the irregularity in the meeting they are concerned by.
- q) A point of order shall be decided by the Chair and his decision shall be final.

- r) With the consent of the member seconding the motion, a motion or amendment may be withdrawn by the mover. A councillor shall not speak upon said motion or amendment unless permission for the withdrawal or the motion or amendment has been refused.
- s) A point of order shall be decided by the Chair and his decision shall be final.
 - i. To amend the motion.
 - ii. To proceed to the next business
 - iii. To adjourn the debate.
 - iv. To put a motion to vote.
 - v. To ask a person to be silent or for that person 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.
 - ix. To suspend any standing order(s) except those which are mandatory or legal requirements.
- t) In respect of standing order 6 (s, iv) above, the Chair shall first be satisfied that the motion has been sufficiently debated before it is seconded and put to vote. The Chair shall call upon the mover of the motion under debate to exercise or waive his right of reply and shall put the motion to the vote after that right has been exercised or waived. The adjournment of a debate or of the meeting shall not prejudice the mover's right of reply to the resumption.

7. Responsibilities To Provide Information (See Also Standing Order 3)

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.

8. Responsibilities Under Data Protection Legislation (See Also Standing Order 3)

- 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 data.

- c) The council shall have a written policy in place for respond to an individual exercising statutory rights concerning their data.
- 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 notices(s) is in an accessible and available form and kept up to date.
- f) The council shall maintain a written record of its processing activities.

9. Questions

- a) A councillor may seek an answer to a question concerning any business of the Council provided 3 clear days' notice of the question has been given to the Proper Officer.
- b) Questions not related to items of business on the agenda for a meeting shall only be asked during the part of the meeting set aside for such questions.
- c) Every question shall be put and answered without discussion.

10. Minutes

- a) If a copy of the draft minutes of a preceding meeting has been circulated to councillors no later than the day of service of the summons to attend the scheduled meeting they shall be taken as read.
- b) No discussion of the draft minutes of a preceding meeting shall take place except in relation to their accuracy. A motion to correct an inaccuracy in the minutes shall be raised in accordance with standing order 5 (a) (iv) above.
- c) Minutes, including any amendment to correct their accuracy, 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, he shall sign the minutes and include a paragraph in the following terms or to the same effect: "The Chair or any member may if he/ she does not believe that the minutes of the meeting were a correct record seek to have their name recorded against the majority decision.

- e) Upon resolution which confirms the accuracy of the minutes of a meeting, any previous draft minutes or recordings of the meeting shall be destroyed.
- f) No later than seven working days of a council meeting, the council must publish electronically a note setting out:
 - i. The names of members who attended the meeting, and any apologies for absence
 - ii. Any declarations of interest; and
 - iii. 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 do not apply for private business or where disclosure would be detrimental to acting on those decisions.

11. Code Of Conduct (Wales)

- a) All councillors shall observe the Code of Conduct and any subsequent amendments adopted by the Council. (All Councillors will be provided with copies upon becoming a Member of the Town Council).
- b) All 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 **Town Council & County Borough Council** as soon as possible before the meeting the dispensation is required for.

12. Disorderly Conduct

- a) No person shall obstruct the transaction of business at a meeting or behave offensively or improperly.
- b) If, in the opinion of the Chair, there has been a breach of standing order 11(a) above, the Chair shall express that opinion and thereafter any councillor (including the Chair) may move that the person be silenced or excluded from the meeting, and the motion, if seconded, shall be put forth with and without discussion.
- c) If a resolution made in accordance with standing order 11(b) above, is disobeyed, the Chair may take such further steps as may reasonably be necessary to enforce it and/or he may adjourn the meeting

13. Rescission Of Previous Resolutions

- a) A resolution (whether affirmative or negative) of the council shall not be reversed within 6 months except either by a special motion, the written notice whereof bears the names of at least (3) councillors of the Council, or by a motion moved in pursuance of the report or recommendation of a committee.
- b) When a motion pursuant to standing order 13(a) has been disposed of, no similar motion may be moved for a further six months.

14. Voting On Appointments

Where more than 2 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. Any tie may be settled by the Chair's casting vote.

15. Expenditure

- a) Any expenditure incurred by the council shall be in accordance with the Council's financial regulations.
- b) The Council's financial regulations shall be reviewed once a year.
- c) The Council's financial regulations may make provision for the authorisation of the payment of money in exercise of any of the Council's functions to be delegated to a committee, sub-committee or to an employee, up to the authorised amounts.

16. Execution and sealing Of Legal Deeds

- a) A legal deed shall not be executed on behalf of the Council unless the same has been authorised by a resolution.
- b) (Subject to standing order 16(a), the Council's common seal shall alone be used for sealing a deed required by law. It shall be signed by the Proper Officer shall witness in the presence of two councillors who shall sign the deed as witnessed).

The above is applicable to a Council without a common seal.

17. Committees

The council may, at its annual meeting, appoint standing committees and may at any other time appoint such other committees as may be necessary, and;

- a) Shall determine their terms of reference (see appendix 1)
- b) May permit committees to determine the dates of their meetings;
- c) Shall appoint and determine the term of office of councillor or non-councillor members of such a committee (unless the appointment of non-councillors is prohibited by law) so as to hold office no later than the next annual meeting;
- d) May appoint substitute councillors to a committee whose role is to replace ordinary councillors at a meeting of a committee if ordinary councillors of the committee have previously confirmed to the Proper Officer that they are unable to attend.
- e) 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.

18. Sub-Committees

- a) Unless there is a Council resolution to the contrary, every committee may appoint a sub-committee whose terms of reference and members shall be determined by resolution of 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 sub-committee of the advisory committee may be non-councillors.

19. Extraordinary Meetings

- a) The Town Mayor (Chairman of the Council) may convene an extraordinary meeting of the Council at any time.
- b) If the Town Mayor (Chairman of the Council) does not or refuses to call an extraordinary meeting of the Council within 7 days of having been requested to do so by three councillors, those three councillors may convene an extraordinary meeting of the Council. The statutory public notice giving the time, venue and agenda for such meeting must 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 sub-committee at any time.
- d) If the Chair of a committee (or a sub-committee) does not or refuses to call an extraordinary meeting within 7 days of having been requested to do so by three councillors, those three councillors may convene an extraordinary meeting of a committee (or a sub-committee). The statutory public notice giving the time, venue and agenda for such a meeting must be signed by the two councillors.
- e) 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 decided.
- f) The Chair of the Council, unless they have resigned or become disqualified, shall continue in office and preside at the 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 Council at the next annual meeting.
- h) In an election year, if the current Chair of 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 been elected. The current Chair of council shall not have an original vote in respect of the election of the new Chair of the Council shall give a casting vote in case of an equality of votes.
- i) In an election year, if the current Chair of Council has been re-elected as a member of the Council, they shall preside at the annual meeting until a new Chair of Council has been elected. They may exercise an original vote in respect of the election of the new Chair of Council and shall give a casting vote in the case of an equality of votes.

20. Advisory Committees (Task & Finish Groups)

The council may appoint advisory committees (Task & Finish Groups) comprised of a number of councillors and non- councillors.

21. Management Of Information

- 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 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.

22. Responsible Financial Officer

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

23. Accounts And Financial Statement

- a) "Proper practises" 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 Council's financial regulations, which shall be reviewed at least annually.
- c) The Responsible Financial Officer shall supply to each councillor as soon as practicable after 31st March, a Financial Statement prepared on the appropriate accounting basis (receipts and payments, or income and expenditure for a year to 31st March shall be presented to each councillor before the end of the following month of May. The Statement of Accounts of the Council (which is subject to external audit), including the annual governance statement, shall be presented to Council for formal approval before 30th June.

24. Estimates / Precepts

- a) The council shall approve written estimates for the coming financial year at its meeting before the end of January.
- b) Any committee desiring to incur expenditure shall give the Proper Officer a written estimate of the expenditure recommended for the coming year no later than December.

25. Canvassing Of And Recommendations By Councillors

- a) Canvassing councillors or the members of a committee or sub-committee, directly or indirectly, for appointment to or by the Council shall disqualify the candidate from such an appointment. The Proper Officer shall disclose the requirements of this standing order to every candidate.
- b) A councillor or a member of a committee or sub-committee shall not solicit a person for appointment to or by the Council or recommend a person for such appointment or for promotion; but, nevertheless, any such person may give a written testimonial of a candidate's ability, experience or character for submission to the Council with an application for an appointment.
- c) This standing order shall apply to tenders as if the person making the tender were a candidate for an appointment.

26. Inspection Of Documents

Subject to standing orders to the contrary or in respect of matters which are confidential, a councillor may, for the purpose of his official duties (but not otherwise), inspect any document in the possession of the Council or a committee or a sub-committee, and request a copy for the same purpose. The minutes of meetings of the Council, its committees or sub-committees shall be available for inspection by councillors.

27. Unauthorised Activities

Unless authorised by a resolution, no individual councillor shall in the name or on behalf of the council, a committee, or a sub-committee:

- a) Inspect any land and/or premises which the Council has a right or duty to inspect, or;
- b) Issue orders, instructions or directions.
- c) Commit or promise the support or action of the Council.

28. Confidential Business

Members attention is drawn to the points below;

- a) Councillors (and employees) shall not disclose information given in confidence or which they believe, or ought to be aware is of a confidential nature.

- b) A councillor in breach of the provisions of standing order (a) above may be removed from a committee or sub-committee by a resolution of the Council.

29. Matters Affecting Council Employees

- a) If a meeting considers any matters personal to Council employee, it shall not be considered until the Council OR Personnel Committee has decided whether or not the press and public shall be excluded.
- b) Subject to the Council's policy regarding absences from work, the Council's most senior employee shall notify the Town Mayor (Chairman of the Personnel Committee) & Leader of the Council or, in his absence, the Deputy Town Mayor of any absence occasioned by illness or urgency and that person shall report such absence to the Personnel Committee at its next meeting.
- c) The Town Mayor (Chairman of the Personnel Committee) or in his absence, the Deputy Town Mayor shall upon a resolution conduct a review of the performance and/or appraisal of the employee's job title and shall keep a written record of it. The review and/or appraisal shall be reported back and shall be subject to approval by resolution by the Personnel Committee at its next meeting.
- d) Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior employee (or other employees) shall contact the Town Mayor (Chairman of the Personnel Committee) or in his absence, the Deputy Town Mayor in respect of an informal or formal grievance matter, and this matter shall be reported and progressed by resolution of a newly appointed subcommittee.
- e) Subject to the Council's policy regarding the handling of grievance (see employees' contract of employment) and disciplinary matters, if an informal or formal grievance matter raised by an employee relates to the Town Mayor or Deputy Town Mayor (Chairman or Vice-Chairman of the Personnel Committee) this shall be communicated to the Council and progressed by resolution of a newly appointed subcommittee.
- f) Any persons responsible for all or part of the management of Council employees shall keep written records of all meetings relating to their performance, and capabilities, grievance and disciplinary matters.
- g) The Council shall keep written records relating to employees shall be secured under lock and key.
- h) Records documenting reasons for an employee's absence due to ill health or details of a medical condition shall be made available only to those persons with responsibility for the same.

- i) Only persons with line management responsibilities shall have access to employee records referred to in standing orders (g) and (h) above if so justified.
- j) Access and means of access by keys to records of employment referred to in standing orders (g) and (h) above shall be held by the Proper Officer and provided only to the post holder and with good cause, to the Town Mayor (Chairman of the Personnel Committee).

30. Relations With The Press / Media Including Social Media

- a) All requests from the press or other media for an oral or written statement or comment from the Council shall be processed in accordance with the Council's policy in respect of dealing with the press and/or other media i.e. The Proper Officer in conjunction with the Town Mayor.
- b) In accordance with the Council's policy in respect to dealing with the press and/or other media, councillors shall not provide oral or written statements or written articles to the press or other media in respect of Council business.
- c) Paragraphs 30a and b above also apply to all forms of social media where applicable.

31. Financial Matters

The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include the following:

- a) A public contract regulated by Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but not less than the relevant thresholds referred to in standing order 31(b) 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).
- b) Any proposed contract for the supply of goods, materials, services and the execution of works with an estimated value in excess of £25,000 shall be procured on the basis of a formal tender as summarised in standing order 31(c) below.
- c) Any formal tender process shall comprise the following steps:
 - i. A public notice of intention to place a contract should be advertised locally;
 - ii. A specification of the goods, materials, services and the execution of works shall be drawn up;
 - iv. Tenders are to be sent, in a sealed marked envelope, to the Proper Officer by a stated date and time;

39. Appointment of Town Mayor (or Deputy Town Mayor)

Prior to the Annual Meeting of the Council held in May, written nominations are invited in respect of the position of Town Mayor (Chair of the Council).

If there is a Deputy Town Mayor Vice - Chair of the Council) in post then that Member will automatically assume the position of Town Mayor (Chair of the Council) at the Annual Meeting (unless he/she declines the position) and nominations are then invited for the position of Deputy Town Mayor (Deputy Chair of the Council).

Members are able to nominate themselves for the position and the Member in receipt of most nominations shall be appointed as Town Mayor (Chair of the Council) or Deputy Town Mayor (Vice – Chair of the Council) (as outlined above).

40. Training Plan & Annual Report:

The Local Government & Elections (Wales) Act 2021 [s.52] mandates that all Town/Community Councils prepare and publish an Annual Report at the beginning of each financial year about the Council's priorities, activities and achievements over the previous year.

The Local Government & Elections (Wales) Act 2021 [s.67] mandates that all Town/Community Councils produce and publish a Training Plan for both members and staff. The Act requires that Council's review the training plan from time to time.

Committees – Terms of Reference 2025/26:

General:

- 1.0 The Town Council will be in recess for the month of August when ordinarily no meetings of the Council will take place. Additionally, a Meeting of the Council and the Events Committee will not take place in the month of December.
- 1.1 All Members of the Council are Members of the Planning & Highways Committee; Finance & General Purposes Committee & the Events Committee.
- 1.2 The Chair of each committee is agreed and resolved at the Annual Meeting of the Council.
- 1.3 The purpose of each committee is to consider and if applicable, take appropriate action regarding any items of concern or benefit to Nantyglo and Blaina.
- 1.4 To set up a Task and Finish Group for each committee if agreed relevant.
- 1.5 All Task and Finish Groups must provide an update of their meeting and/or recommendations to the relevant committee for resolution.
- 1.5 All Members will be issued with agendas and any other relevant information for each committee meeting.
- 1.6 Minutes of the committee meeting will be submitted to the next appropriate meeting of the Town Council for approval and signature.
- 1.7 To award Freedom of the Town is by recommendation at a meeting specially convened for the purpose and requires a two thirds majority of those voting.

Planning & Highways Committee:

- 2.0 The Planning & Highways Committee will meet every second Tuesday of the month except for the month of August.
- 2.1 To consider and respond to consultations and express the views of the Town Council relating to planning applications; development plans and other related matters within the boundary of Nantyglo and Blaina.
- 2.2 To note the information received in respect of licencing applications within Nantyglo and Blaina.
- 2.3 To consider and respond to the relevant body in respect of listed buildings, building regulations and conservation orders within Nantyglo and Blaina.
- 2.4 To consider and respond to the relevant body in respect of highways and environmental issues.

Finance & General Purposes Committee:

- 3.0 The Finance & General Purposes Committee will meet every second Tuesday of the month except for the month of August.
- 3.1 To consider and respond to requests for financial donations from local groups (in line with the resolved financial grants policy).
- 3.2 To consider and resolve all financial matters of the Town Council, including but not limited to: monthly income & expenditure reports; quarterly budget monitoring reports; reserve account reports; consideration and scrutiny of the budget and precept reports prior to resolution at Full Council & insurance matters.

Events Committee:

- 4.0 The Events Committee will meet every fourth Tuesday of the month except for the months of August and December.
- 4.1 Due to the nature of the Events Committee and its functions, a Vice Chair will be appointed.
- 4.2 To consider and if appropriate resolve a programme of events to be held within Nantyglo and Blaina such as: Nantyglo & Blaina In Bloom; Christmas Carol Concerts, Contribute to Christmas & possibly other events held by Blaenau Gwent CBC, Cinema Showings, Play in the Park Sessions.
- 4.3 To consider and if appropriate, resolve the siting of the Town Council's Christmas Lights together with the associated costs and issues.
- 4.4 To liaise with and develop working relationships with schools; groups and other bodies working with Nantyglo and Blaina as appropriate.
- 4.5 To consider and if appropriate resolve Civic Events and any other events / functions which would benefit the community of Nantyglo and Blaina.
- 4.6 No serving Councillor or employee of the Town Council can enter any competition or be nominated for any award, organised by the Town Council. This is to ensure that no unfair allegations can be made against any such individual or the Town Council. This will also help to ensure that any delays in the Council ratifying any such results are less likely to be due to the appropriate Council meeting not being quorate.

Personnel Committee:

- 5.0 The Personnel Committee will meet as required.
- 5.1 The Committee will comprise of a total of six members: To include the Town Mayor (Chairman of the Council), Leader of the Council and 4 remaining Council Members.
- 5.2 If any position is duplicated, the Deputy Town Mayor (Deputy Chair of the Council) will act as a substitute member of the committee.
- 5.3 The Committee will consider and act as a 'shortlisting panel' in respect of applications received for Town Council staff vacancies.
- 5.4 The Committee will form the interview panel (or determine the make-up of the interview panel) in order to interview for any Town Council Staff position.
- 5.5 The Committee will provide a recommendation to Council in respect of the result of any interview panel carried out.
- 5.6 The Committee will consider matters of grievance in the first instance and will then provide a recommendation to the Council.

Item 16b)

NANTYGLO & BLAINA TOWN COUNCIL

CYNGOR TREF NANT-Y-GLO A BLAENAU

Council Offices, Blaina Institute, High Street, Blaina. NP13 3BN
Swyddfar Cyngor, Sefydliad Blaenau, Y Stryd Fawr, Blaenau. NP13 3BN
TEL: 01495 292817 e-mail: clerk@nantygloandblainatc.co.uk

Financial Regulations

These Financial Regulations were revised & adopted by the Council
at its Meeting held on 25th February 2025

Signed by:

Clr G Morvan
Town Mayor / Chairman

Nantyglo & Blaina Town Council
Financial Regulations Wales

1. General
2. Accounting and Audit (Internal and External)
3. Annual Estimates (Budget) and Forward Planning
4. Budgetary Control and Authority to Spend
5. Banking Arrangements and Authorisation of Payments
6. Instructions for the Making of Payments
7. Payment of Salaries
8. Loans and Investments
9. Income
10. Orders for Work, Goods and Services
11. Contracts
12. Payments under Contracts for Building or other Construction Works.
13. Stores and Equipment
14. Assets, Properties and Estates
15. Insurance
16. Charities
17. Risk Management
18. Suspension and Revision of Financial Regulations

1. General

- 1.1 These financial regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of the Council. Financial regulations are one of the Council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the Council's standing orders and any individual financial regulations relating to contracts.
- 1.2 The Council is responsible in law for ensuring that its financial management is adequate and effective and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.
- 1.3 The Council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4 These financial regulations demonstrate how the Council meets these responsibilities and requirements.
- 1.5 At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6 Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7 Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of Councillor into disrepute and may represent a breach in the Councillor's Code of Conduct.
- 1.8 The Responsible Finance Officer (RFO) holds a statutory office (*s.151 Local Government Act 1972*) to be appointed by the Council. [The Clerk has been appointed as RFO for this Council and these regulations will apply accordingly.]

1.9 The RFO:

- acts under the policy direction of the Council;
- administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
- determines of behalf of the Council its accounting records and accounting control systems;
- ensures the accounting control systems are observed;
- maintains the accounting records of the Council up to date in accordance with proper practices;
- assists the Council to secure economy, efficiency and effectiveness on use of its resources; and
- produces financial management information as required by the Council.

1.10 The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments comply with the Accounts and Audit (Wales) Regulations and to prepare additional or management information, as the case may be, to be prepared for the Council from time to time.

1.11 The accounting records determined by the RFO shall in particular contain:

- entries from day to day of all sums of money received and expended by the Council and the matters to which the income and expenditure or receipts and payments account relate.
- a record of the assets and liabilities of the Council; and
- wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.

1.12 The accounting control systems determined by the RFO shall include;

- procedures to ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
- procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
- identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
- procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the Council for approval to be written off except with the approval of the RFO and that the approvals are shown in the accounting records; and
- measures to ensure that risk is properly managed.

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

- setting the final budget or the precept (Council Tax Requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;

- addressing recommendations in any report from the internal or external auditors, shall be a matter for the full Council only.

1.14 In addition the Council must;

- determine and keep under regular review the bank mandate for all Council bank accounts;
- approve any grant or a single commitment in excess of £5000; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

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

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

2. Accounting and Audit (Internal and External)

2.1 All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with the Accounts and Audit (Wales) Regulations, appropriate guidance and proper practices.

2.2 On a regular basis, at least once in each quarter, and at each financial year end, a Finance Committee member [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. 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 Committee

2.3 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.

2.4 The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its systems of internal control in accordance with proper practices. Any officer or member of the Council shall make available such documents and

records as appear to the Council to be necessary for the purpose of the audit and shall, as directed by the Council, supply the RFO, internal auditor, or external auditor with such information and explanation as the Council considers necessary for that purpose.

2.5 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.

2.6 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.

2.7 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 that such employees have been appropriately assigned to assist the internal auditor.

2.8 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.

2.9 The RFO shall make arrangements for the exercise of the elector's rights in relation to the accounts including the opportunity to inspect the accounts, book, and vouchers and display or publish any notices and statements of account required by Public Audit (Wales) Act 2014, or any superseding legislation, and the Accounts and Audit (Wales) Regulations.

2.10 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

3.1 The RFO must each year, by no later than January, prepare detailed estimates of all receipts and payments including the use of reserve and all sources of funding for the following financial year in the form of a budget to be considered by the Finance & General Planning Committee; relevant Task & Finish Group and the Council.

3.2 Before setting a precept, Council must calculate it as budget requirement for each financial year by preparing and approving a budget, in accordance with the Local Government Finance Act 1992 or succeeding legislation.

- 3.3 The Council shall consider annual budget proposals in relation to the Council's medium term forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4 The Council shall fix the precept (Council tax requirement), and relevant basic amount of Council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5 The approved annual budget shall form the basis of financial control for the ensuing year.
- 3.6 Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by section 106 of the Local Government Finance Act 1992 and must disclose this at the start of the meeting that section 106 applies to them.

4. Budgetary Control and Authority to Spend

- 4.1 Expenditure and 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 £5000;
 - a duly delegated committee of the Council for items over £500; or
 - the Clerk, in conjunction with Leader of the Council or 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.

- 4.2 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 heading or to an earmarked reserve as appropriate ('virement').
- 4.3 Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4 The salary budgets are to be reviewed at least annually in January (or when the relevant information in respect of the national agreement is received from OVW or NALC) for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of the Council or relevant committee. The RFO will inform

committees of any changes impacting on their budget requirement for the coming year in good time.

- 4.5 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 £500. The Clerk shall report such action to the Chairman as soon as possible and to the Council as soon as practicable thereafter.
- 4.6 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.
- 4.7 The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budget, 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 show explanations of material variances. For this purpose "material" shall be in excess of £100 or 15% of the budget.
- 4.8 Changes in earmarked reserves shall be approved by Council as part of the budgetary control process.

5. Banking arrangements and authorisation of payments

- 5.1 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.
- 5.2 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 [or finance committee]. The Council/ committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council [or finance committee]. The approved schedule shall be ruled off 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. This excludes payments in respect of Members Allowances (which MUST be publicly reported as legislated).
- 5.3 All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, good or services to which each invoice relates has been received, carried

out, examined and represents expenditure previously approved by the Council.

- 5.4 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 [or Finance Committee] meeting.
- 5.5 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 [or finance committee];
 - b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) providing that a list of such payments shall be submitted to the next appropriate meeting of Council [or finance committee]; or
 - c) fund transfers within the Council's banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of Council [or finance committee].
- 5.6 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, stationary/essential office supplies (not exceeding £500) and regular maintenance contracts, utilities and the like for which Council [or a duly 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 [or Finance Committee]. Stationary and Office Supplies are via the Town Council's preferred supplier (Viking Direct & Shaws) or other as appropriate, due to cost, reliability, invoice and time factors.
- 5.7 A record of regular payments made under 5.6 above shall be drawn up and presented to the Finance & General Purposes Committee and be signed by the Chair of Finance & General Purposes Committee each month – thus controlling the risk of duplicated payments being authorised and / or made.
- 5.8 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.
- 5.9 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.

5.10 When able to the Council will aim to rotate the duties of members (with appropriate training) in these Regulations so that onerous duties are shared out as evenly as possible over time.

5.11 Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by the Council (or relevant committee).

6. Instructions for the Making of Payments

6.1 The Council will make safe and efficient arrangements for the making of its payments.

6.2 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.

6.3 All payments shall be affected by cheque/online payment or other instruction (including online payments) to the Council's bankers, or otherwise, in accordance with a resolution of Council [or Finance & General Purposes Committee].

6.4 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 the 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 for the payment in question. The Clerk/RFO is an authorised counter signatory for emergency situations only.

6.5 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.

6.6 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 signatories obtained away from such meetings shall be reported to the Council [or Finance Committee] at the next convenient meeting.

6.7 As resolved 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 the 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.

6.8 As resolved by the Council, payment for certain items (principal salaries) may be made by a banker's standing order or online payment 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.

6.9 As resolved 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.

6.10 Two nominated members plus the Town Clerk / RFO (processing officer) will be issued with a personal identification number (PIN), card and card reader. These will be the only authorised users of internet banking. Each payment will require authorisation by one of the two members AND the Town Clerk / RFO (processing officer). In an emergency and in the absence of the 'processing officer' all payments;

- a) will need to be made by cheque until a replacement 'processing officer' can be approved.
- b) One of the two approved councillors is to become the 'Processing Officer' and the other the payment approver.

Until a replacement 'Processing Officer' can be approved.

6.11 No employee or Councillor shall disclose any PIN or password, relevant to the working of the Council or its bank accounts, to any person not authorised in writing by the Council or duly delegated committee.

6.12 Regular back – up copies of the records on any computer shall be made and shall be stored securely away from the computer in question.

6.13 The Council, and any members using computers for the Council's financial business, shall ensure that the anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security, is used.

6.14 Where internet banking arrangements are made with any bank, the Clerk/RFO shall be appointed as the Service Administrator ('processing officer'). The bank mandate approved by the Council identifies three Councillors who will be authorised to approve transactions on those accounts.

6.15 Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved password 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.

6.16 Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by [two of] the Clerk /RFO and a member. A programme of regular checks of standing data with suppliers will be followed.

6.17 The process for authorising payments from the Nantyglo & Blaina Town Council Business (Current) Lloyds Bank Account to creditors with reciprocal internet banking arrangements. The relevant electronic bank details of the recipient organisation must be known in order for the transaction to be processed. The maximum permissible payment level is understood to be £250,000 but individual transactions are usually for less than £1,500.

6.18 Each transfer requires the physical presence (in the Town Council Office) of at least 2 named individuals, one of whom must be the Town Clerk/RFO, in the presence of one of two authorised members. These designated members are all approved cheque signatories. The Town Clerk must be present for all transactions. Please note that issues e.g. such as coronavirus legislation may impact upon this and that the Town Clerk (processing officer) may process & authorise the payments and then e-mail another authorised member all details of the payments that require authorising and request that these payments be authorised. That authorising member then e-mails the Town Clerk when the payments have been authorised. The Town Clerk then prints a copy of the bank statement to check that only those payments have been authorised and retains a copy for the file.

6.19 The Town Clerk/ RFO is responsible for the safekeeping of a security card which authorises the initiation of payments by use of a PIN. The PIN card entry machine is kept securely in the admin office at the Blaina Institute building. Each of the authorised members is responsible for the safekeeping of a security card which authorises the approval of payments by use of a PIN.

6.20 The authorising member witnesses the Town Clerk/RFO logging into the system and entering all relevant details to initiate the payment. The 'date of last log' is clearly displayed on the screen and this can be confirmed by the witness to a file record. This arrangement ensures that the previously recorded payment transaction was legitimate, properly authorised and there has been no other transactions since that date (i.e. nothing in-between). As in 6.19, the printing and retaining of the bank statements will also confirm this whereby it is not possible for the 'logging-on' to the system be witnessed.

6.21 Once the authorised member has witnessed and confirmed their satisfaction with the details of the payment transaction, the Town Clerk/RFO logs out of the system and the screen indicates that there is an outstanding payment awaiting authorisation.

6.22 The authorised member present then logs into the system, using the card reader assigned to them by Lloyds Bank and with their own security card and PIN. The payment transaction details previously entered by the Town Clerk/RFO are then approved (or otherwise) by the member effectively acting as an approved cheque signatory. The process requests final confirmation of approval for the payment, after

which the authorised member logs out of the system (the time and date are recorded for future reference).

6.23 A record of the transaction and other printed documents are filed and retained in the Town Council office.

6.24 All expenditure payments must still be approved by the Finance and General Purposes Committee and subsequently ratified at Full Council in accordance with Standing Orders and Financial Regulation.

6.25 Any Debit Card issued for use will be specifically restricted to the Clerk/RFO 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. *(Not currently used)*.

6.26 A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Council [Finance Committee]. Transactions and purchases made will be reported to the [Council] [relevant committee] and authority for topping-up shall be at the discretion of the [Council] [relevant committee]. *(Not currently used)*.

6.27 Any corporate credit card or trade card account opened by the Council will be specifically restricted to use by the Clerk/RFO and shall be subject to automatic payment in full at each month - end. *(Not currently used)*.

6.28 The Council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk /or RFO (for example for postage or minor stationary items) shall be refunded on a regular basis, at least quarterly.

6.29 The Town Council does not currently operate a petty cash system.

7. Payment of Salaries

7.1 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.

7.2 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.

- 7.3 No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the Council & Personnel Committee.
- 7.4 Each and every payment 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 the Public Audit (Wales) Act 2004, or any superseding legislation.
- 7.5 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.
- 7.6 Any termination payments shall be supported by a clear business case and reported to the Council. Termination payments shall only be authorised by Council.
- 7.7 Before employing interim staff the Council must consider a full business case.

8. Loans and Investments

- 8.1 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.
- 8.2 Any financial arrangement which does not require formal borrowing approval from the Welsh Government (such a 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.
- 8.3 The Council will arrange with the Council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the Council at the same time as one is issued to the Clerk or RFO.
- 8.4 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.

- 8.5 The Council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practises and guidance. Any Strategy and Policy shall be reviewed by the Council at least annually.
- 8.6 All investments of money under the control of the Council shall be in the name of the Council.
- 8.7 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8 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

- 9.1 The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.
- 9.2 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.
- 9.3 The Council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4 Any sums found to be irrecoverable, and any bad debts shall be reported to the Council and shall be written off in the year.
- 9.5 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.
- 9.6 The origin of each receipt shall be entered on the paying – in slip.
- 9.7 Personal cheques shall not be cashed out of money held on behalf of the Council.
- 9.8 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.
- 9.9 Where any significant sums of cash are regularly received by the Council, the RFO shall take such steps as are agreed by the Council to ensure that more than one person is

present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.

- 9.10 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)].
- 9.11 The Council may investigate the possibility of accessing and applying for financial grants as appropriate for projects considered necessary by the Town Council for the benefit of the residents of Nantyglo and Blaina.

10. Orders for Work, Goods and Services.

- 10.1 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 where used.
- 10.2 Order books & letters shall be controlled by the RFO.
- 10.3 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 three or more quotations or estimates from appropriate suppliers, subject to any *de minimus* provisions in Regulations 11.1 below.
- 10.4 A member may not issue an official order or make any contract on behalf of the Council unless this has been resolved by the appropriate committee or Council..
- 10.5 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

- 11.1 Procedures as to contracts are laid 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 (v) below:

- i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or good 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 exceeds thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)
- 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. Where a contract is estimated to exceed £25,000, an invitation to tender should state:
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. Contracts must not be split in to smaller lots to avoid these rules.
- f. 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 the Council.
- g. 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.
- h. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £5000 and otherwise, Regulation 10.3 above shall apply.
- i. The Council shall not be obliged to accept the lowest or any tender, quote or estimate.

j. 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.

11.2 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.

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

12.1 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).

12.2 Where contracts provide for payment by instalment 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.

12.3 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

13.1 The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.

13.2 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.

- 13.3 Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4 The RFO shall be responsible for periodic checks of stock and stores at least annually.

14. Assets, Properties and Estates

- 14.1 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 locations, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with the Accounts and Audit (Wales) Regulations.
- 14.2 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 moveable property does not exceed £250.
- 14.3 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).
- 14.4 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).
- 14.5 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.
- 14.6 The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continuous 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

- 15.1 Following the annual risk assessment (per Financial Regulations 17), the RFO shall effect all insurances and negotiate all claims on the Council's insurers [in consultation with the Clerk].
- 15.2 [The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 15.3 The RFO shall keep a record of all insurances affected by the Council and the property and risks covered thereby and annually review it.
- 15.4 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.
- 15.5 All appropriate members and employees of the Council shall be included in a suitable form of security of fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the Council, or duly delegated committee.

16. Charities

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

17. Risk Management

- 17.1 The Council is responsible for putting in place arrangements for the management of risk. The Clerk /RFO 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.
- 17.2 When considering any new activity, the Clerk/ RFO shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the Council.

18. Suspension and Revision of Financial Regulations

- 18.1 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.
- 18.2 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 (bc)

NANTYGLO & BLAINA TOWN COUNCIL – CYNGOR TREF NANT -Y-GLO A BLAENAU

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Mrs V Williams – Town Clerk / RFO Mr K Rowland – Assistant Officer

Risk Management Policy

This Risk Management Policy was revised and adopted by the Council
At its Meeting held on 15th June 2026

Signed by:

Cllr K Jones JP

Dated:

Town Mayor / Chairman

RISK MANAGEMENT POLICY – 2025/26

1. INTRODUCTION

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

2. ASSESSMENT CRITERIA:

2.1 Rating and Classification of Risks

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

a) Rating

Potential Consequence Score: 1-5

Likelihood of Happening Score: 1-5

Severity Level Score: Potential Consequence x Likelihood

b) Classification

1-5 Low

6-10 Medium

11-15 High

16-25 Very High

RISK MANAGEMENT PLAN

Risk Item	Risk Identified	Potential Consequence	Likelihood	Severity Score	Classification	Measures to be taken to reduce, minimise or control risk
Precept	Not submitted by Clerk Inadequacy of the Precept	5 5	1 1	5 5	Low Low	Established budget process in place with Finance Committee considering the draft budget approving the budget and precept in January of each year. Clerk/RFO to notify the County Borough Council of precept in January each Year. Financial Comparison reports to be considered by the Finance Committee every quarter enabling it to assess income and expenditure against budget headings. Bank reconciliation reports to be presented to the Council on a quarterly basis as an additional method of Councillors assessing the state of the Council's finances.
Loss of Money	Loss due to Fraudulent action By employees	5	1	5	Low	All cheques signed by two Councillors against invoices. All online payments processed by Clerk/RFO and approved by Clerk/RFO & Leader of the Council. All expenditure approved by Council and accounts subject to internal audit and Council scrutiny. Budget monitoring reports are submitted to council on a regular basis as are bank reconciliations. An effective internal auditor also helps to further minimise any such risk.
Investment Income	Loss of income due to type of investment made.	5	1	5	Low	Council's Investment Strategy to be reviewed every January. Focus on investments to be based on stability and liquidity rather than an over focus on investment gain.
Reserves General	Inability to manage any unforeseen occurrences due to lack of cash flow.	4	1	4	Low	Council policy to maintain general reserves of between 3 and 12 month's annual budgeted sum reserves reported to Council for consideration 3 times per year.
Reserves Earmarked	Lack of availability of funding to meet planned commitments.	5	1	5	Low	Annual budgeting process to designate earmarked funding requirement and allocated sums to be preserved through having an adequate level of un-earmarked reserves reported to Council for consideration 3 times per year.
Supplier risk	Supplier fraud is not covered by most insurance policies.	4	2	8	Medium	Council does not pay numerous suppliers and all such details are checked on each invoice and all suppliers are checked periodically. When payments are made online, Court automatically checks recipients' pay details are correct. Whilst some payments are still made by cheque; no payments are ever made by cash.
Legal Powers / legislative	Council acting Beyond its powers e.g. ultra vires	5	1	5	Low	All decisions of the Council to be supported by the legal source of the power that is relevant. Advice of the Clerk/RFO to be available at all times. Council also has current membership of both One Voice Wales & Society of Local Council Clerks which provide help & advice if required. Clerk/RFO has advanced

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Salaries and Wages	Salaries and wages are paid at incorrect rates Income Tax and NI not deducted and/or not paid to HMRC	5	1	5	Low	qualification and in excess of 30 years professional local government experience. All wages and salary levels to be determined annually and recorded in the minutes. Internal Auditor requested to check that correct rates are being paid. Established payroll/accountant (independent of Council) used to process salary and wages payments and Clerk/RFO to deduct Tax/NI & pay to HMRC by due dates. Finance Committee to monitor salary and wages payments in accordance with budget.
Recovery of VAT	VAT not recovered from the HMRC	4	1	4	Low	Clerk/RFO to make claim for reimbursement on an annual basis. Finance Committee to monitor receipt of VAT and Internal Auditor to check claims have been made as appropriate. Payment reported to Finance Committee.
Payment of Grants	Appropriate approved grant claims not submitted.	4	1	4	Low	Finance Committee/Full Council consider & resolve applications in line with Council policy. Clerk/RFO responsible for processing & paying grant applications.
Councillors Allowances	Allowances not paid in accordance with The IRPW's scheme	4	1	4	Low	Full Council/Finance Committee to consider and resolve IRPW annual reports as appropriate. Clerk/RFO to ensure that all claims are appropriately submitted with Councillors being required to complete claim forms supported by receipts as appropriate.
Training of Councillors & Code of Conduct	Councillors do not have the necessary skills and knowledge to perform their roles.	4	2	8	Medium	Council to have an annual training budget and training plan and all Councillors be required to commit themselves to appropriate training. Members to be trained in the Code of Conduct. All declarations to be completed using designated form & the declaration of interests is to be published on the Council's website.
Fire	Fire risk to Council Property & Assets (Inc Salem Chapel)	5	2	10	Medium	Threat of fire is always present be it accidental or deliberate. Most assets are held at the Council Offices (Blaina Institute)& the loss of accommodation is also a real risk. Council also owns Salem Chapel (High Street) which is at increased risk due to it being u Fire alarm systems, smoke alarms and smoking is forbidden within the buildings mean that accidental fires are unlikely. Blaenau Gwent CBC & Blaina Community Institute have responsibility for Blaina Institute. Fire doors are fitted where required & all members, staff and visitors are informed of the fire procedures & emergency exits. A legal user agreement with BGCBC is in place re: BGCBC must provide the Council with suitable accommodation in an emergency. Appropriate insurance is in place & is reviewed annually.
Security	Security risk to Council offices	5	3	15	High	Security of the building in which the Council offices are located is the Responsibility of BGCBC & Blaina Community Institute Committee Ltd. Coded security locks are on all doors & is used during periods of lone working. All doors are lockable and secured. The offices are situated upstairs in the building, which is used by other organisations. Insurance is as detailed above. There is some CCTV

Risk Item	Risk Identified	Potential Consequence	Likelihood	Severity Score	Classification	Measures to be taken to reduce, minimise or control risk
Availability of officers	Main issue concerns Any long term Absence of the Clerk	5	2	10	Medium	to the front of the building. Following a period of staffing issues (2016/17), the Council now has two part time officers which reduce possible staffing issues .The appointment of the additional officer Ensures that the Council's statutory duties and events are less affected by illness/ annual leave.
Professional/ Managerial	NBTC officers Providing incorrect Advice or failure to Carry out legal and/ Or statutory functions	5	1	5	Low	Legislative changes & increased activity could increase possible risk as is the failure to keep proper financial accounts. Such risks are reduced by the Town Clerk /RFO holding the specific advanced qualification in addition to numerous other Appropriate qualifications & having 35 years' experience in local government. NBTC Is a member of One Voice Wales & Society of Local Clerks which provides updated Legislative advice & guidance. Historical staffing issues have been resolved by the Appointment of the Assistant Officer. The appointment of an experienced internal Auditor further mitigates any such risk.
Litter Picks	Injury to Councillors And volunteers Involved in litter picks	5	2	10	Medium	Public liability insurance in place. Marshall appointed to supervise volunteers. Provision of litter pickers, gloves etc. and volunteers required to wear appropriate footwear. Warnings given about picking up glass and awareness of needle stick injuries.
Data Protection	Compliance with Data Protection Act 2018 And General Data Protection Regulations	5	2	10	Medium	Ensure that all aspects of compliance are completed. That Data Protection principles are observed and data retention policy is implemented.
Information Security	Important Council Information held in hard copy and On computer is Lost or damaged.	5	2	10	Medium	Important hard copy data is stored in a locked metal cupboard the Council Offices. Data held on computer is continually backed up and secured by Orbits IT (Council's IT provider).
Technological	Failure or theft of Computer system Resulting in loss of Files & information	5	2	10	Medium	All IT equipment is kept in a locked office within a secured and alarmed building. All software & hardware are professionally supplied, installed & updated. NBTC has an appointed IT provider which ensures that NBTC's files, emails and IT system are secured, protected, and backed up in addition to providing ongoing IT support & advice. The updated system & equipment ensures that officers can work from home if required.
Financial Records	Financial Records Are lost or Damaged.	5	2	10	Medium	Financial records are audited annually, and files and the cashbook are then held in a suitable lockable cupboard in the Council Offices. All electronic data is held on computer and is continually backed up and secured by Orbits IT (Council's IT provider).
Health and Safety	Activities of the Council are not	5	2	10	Medium	Town Clerk & Assistant Officer prepare risk & Monitor risk assessments of all events arranged by the Council and report any issues/breaches to Council.

Risk Item	Risk Identified	Potential Consequence	Likelihood	Severity Score	Classification	Measures to be taken to reduce, minimise or control risk
Assessments/ Council Liability & Salem Chapel	Risk assessed and Arrangements monitored.					Members & volunteers of the Town Council are covered by the insurance for 'low level' litter picking, maintenance of planters & outdoor events subject to a risk assessment.
Health & Safety – Town Council offices	Legislative Responsibilities & the Town Council's duty Of care to employees Members & visitors					The physical condition of the offices (inc fire & security) is managed by Blaina Community Institute Ltd (BCIL) & BGCBC. PAT testing & all other testing is the responsibility of BCIL. An accident book & first aid kit is located in the Clerk's office. H & S requirements are adhered to, and sensible precautions are taken by staff during periods of lone working (risk reduced with appointment of the assistant officer.
Serious public Health risk (inc Covid)	In 2020/21 Covid affected the way the Council functioned	5	3	15	High	Following Covid in 2020/21, NBTC adapted its working practices to ensure that all Relevant legislation was adhered to & that the health & safety of staff, members & Users were safeguarded. Installation of IT & appropriate use of hybrid meetings, online banking ensures that financial & procedural disruption is minimised. Such risks are often unpredictable and NBTC will continue to follow all appropriate advice, best practice & legislation.
Social risks	Damage to NBTC Reputation on social Media etc.	4	4	16	Very High	Widespread use of social media means that this will always be classed as high risk. Many individuals &/or groups freely comment (often inaccurately) on social media Which can often portray NBTC in a bad light. The adoption by NBTC of 'Social Media: A guide for Councillors can help mitigate the risk as can appropriate training NBTC needs to be visibly pro-active in the community at all times, acting in the best interests & representing the community & positively promoting NBTC. A managed social media presence e.g. Facebook can also help with this although extreme care is required, as this can act as a 'double-edged' sword for NBTC. During 2024 NBTC provided a number of free child/family activities throughout the school summer holidays & participated both financially & with volunteers at a number of large scale events within the community. Such additional & ongoing events for the community could help improve NBTC's social risks.
Customer/ Citizen	Not informing the Local community/ Electorate of Necessary information	5	4	15	Very High	NBTC's website complies with all relevant legislation and is regularly updated to Ensure that it contains all the necessary (& other) information required including NBTC contact information. Public consultations also help to mitigate any such risks. NBTC is aware that the electorate can take part in a referendum to abolish NBTC & Takes this risk very seriously.
Disability Discrimination	Council's facilities Are not compliant With the legislative Requirements.	5	2	10	Medium	The Council Offices are located on the 1 st floor of the building which is serviced by a lift (BCIL/BGCBC are responsible for the upkeep of the lift). Meetings of the council can be Attended either in person, online or by conference call from a mobile phone or landline.
Welsh	The Council fails	4	2	8	Medium	Council provides Welsh titles on documents as required and is able to provide its

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Language Act	To comply with the Act.					communication arrangements through the medium of Welsh (via Town Council contacts) if requested. It is noted that such a request has not been received, possibly due to low levels of Welsh spoken in the local community.
Environmental	All NBTC actions etc Are scrutinised & it Needs to be as Environmentally Friendly as possible	4	2	8	Medium	NBTC maintains policies which comply with both current & new regulations. NBTC has increased the number of flower planters throughout the community along with a Butterfly garden in each area. Members of NBTC are pro-active in undertaking litter picks and weed clearing. Each year, NBTC continues to renew old style Xmas lights to more energy efficient LED lights. NBTC also recycles as much as possible. NBTC's bio-diversity plan/report is also updated as required by legislation.
Legal Claims	Claims made in Relation to Employment matters And from members Of the public about The condition of Council amenities Resulting in injury.	5	3	15	High	Council models it's as a good employer and follows all expected standards of good employment practice. Public liability and legal expenses insurance is in place.
Terrorism & Large scale Emergencies.	Threat &/or risk Of destruction	5	2	10	Medium	Current UK threat is substantial, but Nantyglo & Blaina is sufficiently removed from major cities & other areas (e.g. airports & large arenas which are more likely to be targeted. Additionally, Nantyglo & Blaina has a higher than UK average, percentage of residents who were born (& live) within the area which also lessens the risk. Such risks can & would alter depending upon inflammatory issues. Any risk from terrorism within the locality is likely to be classed as a lower risk as a result of propaganda. The Civil Contingencies Team at BGCBC aim to reduce such risks and/or lessen the impact on the area through planning, training, liaison & response.

Mrs V Williams

Town Clerk / RFO – June 2026

Item 16 d)

NANTYGLO & BLAINA TOWN COUNCIL

CYNGOR TREF NANT-Y-GLO A BLAENAU

Council Offices, Blaina Institute, High Street, Blaina. NP13 3BN

Swyddfa'r Cyngor, Sefydliad Blaenau, Y Stryd Fawr, Blaenau. NP13 3BN

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Financial Grants Policy

Revised and adopted by Council: May 2026

Town Mayor – Councillor K Jones (JP) Town Mayor / Chairman

Signed:

Dated: 15th June 2026

Revised: June 2026

Guidance for Members:

The Council is empowered to distribute grants under:

- s137 of the Local Government Act 1972.¹
- Power of Well Being, s2 Local Government Act 2000 and s126 Local Government (Wales) Measure 2011.²
- Other powers including the Local Government (Miscellaneous Provisions) Act 1976.³
- It is unlawful to award grants to individuals under s137 but may be given under the Power of Well Being. All applications for funding must conform to legislation.
- The Welsh Assembly reserved powers to impose limitations on the Power of Well Being and this is effectively the amount that can be spent under this power which is limited to the same criteria used to calculate the amount that can be spent under s137.⁴

Nantyglo and Blaina Town Council makes grant funding available to all local associations in Nantyglo and Blaina and sets aside annually agreed amounts as part of its annual budget. As grants are made out of money provided by the council tax payers of Nantyglo and Blaina, the Council has a responsibility to satisfy itself that grants will provide benefit to the local community.

Guidelines for the consideration of grant applications:

¹ A local authority may incur expenditure which in the members' opinion will "be in the interests of, and will bring direct benefit to, some or all of the inhabitants." It cannot therefore be given to an individual.

The Local Government and Housing Act 1989, Schedule 2 amended this power to state that the benefit obtained must be commensurate with the expenditure incurred. The Council must therefore consider whether the expenditure is reasonable in relation to the benefit derived therefrom.

s137 also enables the Council to give grants to National Charities and contribute to public appeals made by Mayors and Chairs of Principal Authorities.

² The Power of Well Being enables councils to do anything that is aimed at promoting and improving the environmental, economic or social well-being of its area.

³ s19 of this Act enables a Council to spend money to promote and provide recreational facilities and give grants to organisations providing such facilities.

⁴ The amount for 2025-2026 is £11.10 x the number of electors in a council area.

- Members will have to declare a personal interest in any organisation in which he/she is involved.
- Nantyglo & Blaina Town Council will only make grants to bona fide volunteering associations and organisation and / or individuals.
- Grants will only be made to associations and residents based in Nantyglo and Blaina or to those which make a provision or are of benefit to Nantyglo and Blaina.
- Applications from organisations based outside of Nantyglo & Blaina but with membership consisting of persons from Nantyglo & Blaina will be considered but evidence may be required (e.g. names and addresses).
- All grant applications must be submitted in a written format, this includes e-mail applications. In all cases, only requests made via a completed Town Council application form will be considered.
- Each association must specify the reason for the grant application and supply additional information as applicable either to Finance and General Purposes Committee or the Ordinary meeting of the Town Council.
- All projects must acknowledge Nantyglo and Blaina Town Council's financial contribution. If the association's application is successful they must agree to indicate the sponsorship from Nantyglo and Blaina Town Council on their literature, i.e. Nantyglo and Blaina Town Council's logo included on the association's headed paper or in a match programme/poster, website banner. Proof may be requested.
- The Town Council will request in the letter to successful grant applicants that their support is recognised by participation in Town Council Events
- Only one grant will be given to an association in each financial year.
- Grants will not be awarded to individuals or to regional or national charities unless it is for a specific project in the Nantyglo & Blaina area where there are obvious benefits to the residents within the Council's area.
- The organisation or group should supply information that the Town Council requests regarding the impact of the project on the Town Council's area.
- Organisations which apply for grants must demonstrate that the awarded money is going towards a specific project and not just for capital gain or revenue and/or running costs.

- No grant will be awarded to or for any commercial venture or private gain or business activity.
- The application pack will consist of an application form and a Guidance for Applicants.

As of May 2018, the proposed authorised grant amounts are: The
 amount of the grant award will be at the discretion of the Town Council. In order to provide
 a more accountable and fair system, it is proposed that the following criteria be considered:

To be considered for _____ :

- A charity or voluntary organisation that is of significant benefit to our residents within the community (Nantyglo and Blaina).

To be considered for _____ :

- A charity or voluntary organisation that benefits our residents within the community (Nantyglo and Blaina).

To be considered for _____ :

- A group of individuals doing well in Nantyglo and / or Blaina (including the promotion of Nantyglo & Blaina in a wider area). This is subject to proof provided of the benefit for Nantyglo & Blaina.

To be considered for _____ :

- Can be a national charity or voluntary organisation that is of general benefit to our residents within the community (Nantyglo and Blaina).

Please note that an application will not automatically qualify for the above amounts but will be considered on an individual basis at the discretion of the Town Council. The above criteria are for guidelines only

Guidance for Applicants:

Please read this carefully before completing your application.

To be successful, the applicant must:

- Be a charity or voluntary organisation or individual acting for the wider benefit of the local community in Nantyglo & Blaina.

A project must:

- Address a community issue or support a local community initiative and/or personal initiative which provide benefits to the local community.

Successful applications:

1. Applications are welcomed from groups including: local community, self-help or voluntary groups and charities (including local branches of national charities) or individuals acting for the benefit of the local community, whose primary focus falls easily into one of the following categories:

- a) Children/ Education, e.g. school groups
- b) Health and wellbeing
- c) Arts and Culture, e.g. community music festivals
- d) Environment, e.g. promoting a healthy/clean environment/green projects
- e) Elderly
- f) Active lifestyles, e.g. encouraging sport/fitness/exercise
- g) Other

2. An independent reference may be required for applications. We strongly advise that you obtain permission from your chosen referee before providing their details.

Exclusions:

1. Groups other than community, self-help and voluntary groups.
2. Groups which use their surplus for the benefit of an individual.
3. Overseas charities.

Excluded activities:

1. Non-community projects
2. Overseas activities
3. Religious Activities (unless evidence can be provided that other community activities are provided e.g. playgroups or lunch clubs etc.)
4. Core activities of statutory services – Statutory services seeking grants for core activities such as a school library or essential hospital equipment are excluded. However applications relating to special projects for the benefit of local communities & our residents will be considered.
5. Party political activity – Applications to support fundraising, campaigning or any other activity associated with any political party will not be accepted.
6. Requests to assist with accommodation are excluded.
7. Multiple applications – Only one for the same event or one application per person/organisation may be supported in a calendar year.
8. Ongoing running costs – The Town Council will not be liable for any additional running costs incurred as a result of purchases funded by any grant awarded.

Grants Terms and Conditions:

- Nantyglo and Blaina Town Council may ask you for extra information to support your application.
- The amount we provide is final and we will not increase it if you overspend or have worked out your costs incorrectly.
- If you do not spend the full grant provided, you must return any unspent money to us within six months of receipt of the grant.
- Nantyglo and Blaina Town Council will not be responsible for any expenditure (on assets, equipment, or your project) you have incurred before you receive our letter confirming details of the grant provided.
- From time to time, Nantyglo and Blaina Town Council may use relevant details in any publicity about the grant. We may also choose to advertise the award of community grants on our website or in the press, please advise the Town Clerk if you are unwilling to agree to this.

- Subject to our approval you may have the opportunity to promote the grant in all publicity relating to your project.
- If requested, successful applicants may be asked to provide a report on how their community grant was used and the benefits experienced by the local community as a result.
- Projects being carried out with help from Nantyglo and Blaina Town Council may be required to be verified.
- You must agree to co-operate with us on any follow-up visits if requested by the Town Council.
- Nantyglo and Blaina Town Council can ask you to return the grant in full if we find that you have used it for a purpose other than that set out in your application.
- Nantyglo and Blaina Town Council's decision on your application is final and they may choose not to answer any of your questions about the decision.
- Nantyglo and Blaina Town Council may withhold all or part of the grant, or recover all or part of any payment from you, if we discover that:
 - you have broken any part of this agreement
 - any information in the application form or a supporting document was incorrect or misleading.
 - your group or the project ends for any reason.

Guidelines for a successful application:

Please read the following carefully before completing and submitting your application.

1. Applications must be made at least 4 weeks prior to when the grant is required. This time scale allows your application to be submitted to the committee and for their decision to be actioned if a grant is to be awarded.
2. Any grant funding approved will be paid directly to the organisation's official bank/building society account. If the organisation does not have a bank/building society account, please contact the Town Council Office to discuss further.
3. If you require any guidance or assistance in completing this form, please contact the Town Council Offices or see below.

4. Please feel free to supply any additional information which you feel is relevant to and will support your application.

5. If your application is unsuccessful, if appropriate you should consider re-applying at a different time.

Application packs are available from Nantyglo and Blaina Town Council.

Please contact the Town Clerk or Assistant Officer if you require any assistance in completing the application form (contact details on the front cover).