

**MINUTES OF A MEETING OF THE FINANCE PANEL HELD BY ZOOM ON  
MONDAY, 18 DECEMBER 2023**

**Present:**

**County Councillor** – Aled Davies, Chair

**County Councillors** – Pete Lewington Vice Chair, Arwel Jones, Corinna Kenyon Wade, Chris Walsh, Jeremy Pugh.

**Co-opted Member** – Gareth Hall

**Cabinet Portfolio Holder in Attendance:** David Thomas for Finance and Corporate Transformation

**Officers:** Jane Thomas, S151 Officer & Head of Finance, Craig Flynn, Deputy Head of Finance, James Chappelle, Capital and Financial Planning Accountant.

**Observer:** Lynne Hamilton – Chair of Governance and Audit Committee

<b>1. APOLOGIES</b>
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Apologies for absence were received from County Councillor Glyn Preston.

<b>2. DECLARATIONS OF INTEREST</b>
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There were no Declarations of Interest from Members relating to items to be considered on the agenda.

<b>3. MINUTES AND ACTION LOG</b>
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The minutes of the 13<sup>th</sup> November 2023 were agreed by Panel members present, as a true and accurate reflection of the meeting and ratified accordingly by the Vice-Chair.

Additional comments raised from the minutes of the 13<sup>th</sup> November as follows:

- Panel requested the criteria for Virements under the Financial Regulation be shared. Panel were assured that Service Areas across the organisation all follow the criteria set out.
  - Scheme of Virement (Section 16 of the Constitution para16.87).  
*The scheme of virement (that is, switching resources between approved estimates or heads of expenditure) is intended to enable the Cabinet, Directors / Heads of Service and their staff to manage budgets with flexibility within the overall policy framework determined by the Full Council, and therefore to optimise the use of resources. Any income or expenditure at variance from the approved budget and without virement authorisation shall be regarded as over or under spending for which the Head of Service of the service is responsible.*
- A discussion took place on the viability of the Council issuing a 10-year Capital Programme, seen by the Panel as beneficial to have similar discipline across Services i.e., Education operate a 10-year programme under Sustainable Communities for Learning. The Portfolio Holder felt the current 5-year programme, given the financial climate, held certain risk and a 10-year programme based on assumptions was not a viable option.

- The recent motion in Full Council in respect of sales of Council Assets was raised if this would have consequences for capital decision making in future. It was clarified that there would be no immediate impact within the current financial year. The delay, if any, to future sales would only be until relevant and effective policies had been updated and were in place.

**Action log:**

The Action Log was shared with Panel Members.

- The Council Tax Base Rate total discounts in respect of the financial year 2023/24 had been updated with the following information received from Andrew Griffiths:
  - Gross Council Tax liability: £136.5m
  - Discounts awarded: £11.3m
  - Exemptions awarded: £4.6m
  - Council Tax Reduction: £11.1m
  - Disabled Band Reduction; £0.3m
- Council Tax re-evaluation will form part of the Consultation process by Welsh Government.

<b>4.</b>	<b>FORWARD WORK PROGRAMME</b>
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Noted.

<b>5.</b>	<b>EXEMPT ITEM</b>
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RESOLVED to exclude the public for the following item of business on the grounds that there would be disclosure to them of exempt information under category 3 of The Local Authorities (Access to Information) (Variation) (Wales) Order 2007).

The Monitoring Officer has determined that category 3 of the Access to Information Procedure Rules applies to the following item. His view on the public interest test (having taken account of the provisions of Rule 14.8 of the Council's Access to Information Rules) was that to make this information public would disclose information relating to the financial or business affairs of any particular person (including the authority holding that information).

These factors in his view outweigh the public interest in disclosing this information. Members are asked to consider these factors when determining the public interest test, which they must decide when considering excluding the public from this part of the meeting.

<b>6.</b>	<b>FINANCIAL PRESSURES 2024/25</b>
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An update was shared with Panel on the Financial Pressures 2024/25.

**County Councillor A W Davies (Chair)**