



DINAS A SIR CAERDYDD
CITY AND COUNTY OF CARDIFF

GWYS Y CYNGOR

DYDD IAU, 30 MAWRTH 2023

COUNCIL SUMMONS

THURSDAY, 30 MARCH 2023,

Fe'ch gwysir I fynychu cyfarfod **CYNGOR SIR DINAS A SIR CAERDYDD**, a gynhelir yn Council Chamber - City Hall, Cathays Park, Cardiff, CF10 3ND on Dydd Iau, 30 Mawrth 2023 at 4.30 pm I drafod y materion a nodir yn yr agenda atodedig.

Davina Fiore
Cyfarwyddwr Llywodraethu a Gwasanaethau
Cyfreithiol

Neuadd y Sir
Caerdydd
CF10 4UW

Dydd Gwener, 24 Mawrth
2023

Hyrwyddo cydraddoldeb a pharch at eraill Gwrthrychedd a priodoldeb Anhunaoldeb a stiwardiaeth
Uniondeb Dyletswydd i gynnal y gyfraith Atebolrwydd a bod yn agored

GWE-DARLLEDU

Caiff y cyfarfod hwn ei ffilmio i'w ddarlledu'n fyw a/neu yn olynol trwy wefan y Cyngor. Caiff yr holl gyfarfod ei ffilmio, heblaw am eitemau eithriedig neu gyfrinachol, a bydd y ffilm ar gael ar y wefan am 12 mis. Cedwir copi o'r recordiad yn unol â pholisi cadw data'r Cyngor.

Ar ddechrau'r cyfarfod, bydd y Cadeirydd yn cadarnhau a gaiff y cyfarfod cyfan neu ran ohono ei ffilmio. Fel rheol, ni chaiff ardaloedd y cyhoedd eu ffilmio. Fodd bynnag, wrth fynd i'r ystafell gyfarfod a defnyddio'r ardal gyhoeddus, mae aelodau'r cyhoedd yn cydsynio i gael eu ffilmio ac y defnyddir y lluniau a recordiadau sain hynny o bosibl at ddibenion gwe-ddarlledu a/neu hyfforddi.

Os oes gennych gwestiynau ynghylch gwe-ddarlledu cyfarfodydd, cysylltwch â'r Gwasanaethau Pwyllgorau ac Aelodau ar 02920 872020 neu e-bost [Gwasanethau Democrataidd](#)

<i>Eitem</i>		<i>Tua Amser</i>	<i>Max Amser</i>
1	Ymddiheuriadau am Absenoldeb <i>Derbyn ymddiheuriadau am absenoldeb.</i>	4.30 pm	
2	Datgan Buddiannau <i>Derbyn datganiadau buddiannau (i'w gwneud yn unol â'r Cod Ymddygiad Aelodau)</i>		
3	Cofnodion (Tudalennau 11 - 24) <i>Cymeradwyo cofnodion y cyfarfod a gynhaliwyd ar 9 Mawrth 2023 yn wir gofnod.</i>		
4	Cwestiynau gan y Cyhoedd <i>Clywed y cwestiynau a gyflwynwyd gan Aelodau'r Cyhoedd o flaen llaw.</i>		
5	Deisebau <i>Derbyn deisebau gan Aelodau Etholedig i'r Cyngor.</i>	4.30 pm	5 mins
6	Cyhoeddiadau'r Arglwydd Faer <i>Clywed cyhoeddiadau'r Arglwydd Faer gan gynnwys Cydnabyddiaethau a Gwobrau.</i>	4.35 pm	5 mins
7	Cynllun Lles Lleol Caerdydd 2023-2028 (Tudalennau 25 - 150) <i>Cynnig y Cabinet</i>	4.40 pm	15 mins
8	Polisi Tâl 2023 - 2024 (Tudalennau 151 - 182) <i>Cynnig y Cabinet</i>	4.55 pm	15 mins
9	Datganiad Cyfrifon 2022-2023 (Tudalennau 183 - 418) <i>Adroddiad y Cyfarwyddwr Corfforaethol, Adnoddau</i>	5.10 pm	15 mins
10	Protocol a Gweithdrefn Datrys Lleol (Tudalennau 419 - 432) <i>Adroddiad y Cyfarwyddwr Llywodraethu a Chyfreithiol a Swyddog Monitro</i>	5.25 pm	15 mins
11	Swyddogaeth Gaffael Cyngor Bro Morgannwg (Tudalennau 433 - 438) <i>Adroddiad y Cyfarwyddwr Corfforaethol, Adnoddau</i>	5.35 pm	10 mins
12	Arglwydd Faer a Dirprwy Arglwydd Faer Etholedig 2023-2024 (Tudalennau 439 - 440) <i>Adroddiad y Cyfarwyddwr Llywodraethu a Chyfreithiol a Swyddog Monitro</i>	5.45 pm	10 mins
13	Datganiadau Aelodau'r Cabinet (Tudalennau 441 - 482) <i>Derbyn datganiadau gan yr Arweinydd ac Aelodau'r Cabinet</i>	5.55 pm	45 mins

Egwyl			
14	<p>Hysbysiad o Gynnig 1</p> <p>Cynigiwyd gan: Joel Williams Eiliwyd gan: Catriona Brown-Reckless</p> <p><i>Mae gan Gyngor Caerdydd bwerau statudol i gymryd camau gorfodi yn erbyn datblygwyr sy'n torri amodau cynllunio. Mae nifer fach o ddatblygwyr bach a mawr yn methu â chydymffurfio â'u hamodau cynllunio ac mae rhai yn torri eu hamodau cynllunio'n ddybryd. Mae Cyngor Caerdydd yn methu â chymryd camau gorfodi yn erbyn y toriadau parhaus hyn.</i></p> <p><i>Mae'r Cynnig hwn yn galw ar Gyngor Caerdydd, wrth gyflawni ei gyfrifoldebau statudol fel Awdurdod Cynllunio Lleol, i sicrhau bod camau cadarn yn cael eu cymryd yn erbyn datblygwyr sy'n torri eu hamodau cynllunio yn gyson, gan gynnwys defnyddio gorchmynion gwahardd, yn atal datblygwyr rhag parhau â'u datblygiadau nes eu bod yn cydymffurfio â'u hamodau cynllunio.</i></p>	6.55 pm	30 mins
15	<p>Hysbysiad o Gynnig 2</p> <p>CYNIGYDD: Y Cynghorydd JACKIE JONES EILYDD: Y Cynghorydd ED STUBBS</p> <p><i>Noda'r Cyngor hwn y canlynol:</i></p> <p><i>Mae cydraddoldeb rhwng y rhywiau yn un o gonglfeini ein cymdeithas. Ochr yn ochr â dyletswyddau cydraddoldeb eraill, mae'n sicrhau bod ein holl ddinasyddion yng Nghaerdydd yn cael eu gwasanaethu'n dda gan y Cyngor.</i></p> <p><i>Er mwyn mynd i'r afael â'r anghydraddoldebau hyn yng Nghaerdydd, mae angen adnewyddu'r rhaglenni, y polisiâu a'r golygon a rhagor o bwyslais. Mae'r tasglu cydraddoldeb hiliol, ei gasgliadau a'i gynllun gweithredu yn enghreifftiau o'r fath. Mae dyletswydd cydraddoldeb rhywiol y sector cyhoeddus yn un arall. Mae'r rhain i gyd yn croestorri i greu Caerdydd y gallwn ni i gyd fod yn falch ohoni ac eisiau byw ynddi.</i></p> <p><i>Arwyddwyd a chadarnhawyd y CEDAW (Confensiwn y Cenhedloedd Unedig ar Ddiddymu pob Math o Wahaniaethu) dan lywodraeth Geidwadol Margaret Thatcher. Mae'n darparu rhestr o hawliau a rhyddid i fenywod a merched yn y DU, gan gynnwys i fenywod a merched yng Nghaerdydd. Mae angen newid diwylliant er mwyn i'r hawliau hyn gael eu cyflawni'n llawn.</i></p>	7.25 pm	30 mins

I fwrw 'mlaen â'r hawliau i fenywod a merched fe addawodd Maniffesto Llafur Caerdydd wneud Caerdydd yn ddinas CEDAW o fewn dwy flynedd i'r etholiad.

Mae CEDAW yn darparu fframwaith, gweithredoedd ac egwyddorion y gall Cyngor Caerdydd eu cymryd sy'n cydfynd â nodau Deddf VAWDASV (Cymru) 2015, Rhaglen Llywodraethu Llywodraeth Cymru, Deddf Llesiant Cenedlaethau'r Dyfodol 2015, y ddyletswydd economaidd-gymdeithasol, Caerdydd - Dinas sy'n Dda i Blant, dinas wrth-hiliol.

Mae trais yn erbyn menywod a merched yn dreiddiol ac mae wedi cael ei ystyried gan Ysgrifennydd Cyffredinol y Cenhedloedd Unedig i fod y math o dorri hawliau dynol mwyaf eang heddiw. Mae un fenyw yn cael ei lladd gan ei phartner neu gyn-bartner bob tri diwrnod. Mae ffigyrau'r Swyddfa Ystadegau Gwladol ar gyfer Caerdydd, Arolwg Holi Caerdydd 2021 ac ymchwil Cymorth i Fenywod yng Nghymru i gyd yn amlygu bod menywod yn teimlo'n llawer llai diogel na dynion mewn amrywiaeth o leoliadau, gan gynnwys cerdded ar y strydoedd, yn enwedig ar ôl iddi dywyllu, boed yn eu cymdogaeth neu yng nghanol y ddinas, bod aflonyddu rhywiol yn bryder mawr a bod merched yn cael eu targedu gan ddynion i'w hecsbloetio.

I newid diwylliant rhywiaeth a chasineb at fenywod mae angen i Gyngor Caerdydd gymryd camau effeithiol.

Mae'r argyfwng costau byw sy'n cael eu hachosi gan y Torïaid unwaith eto wedi tynnu sylw at y ffaith bod menywod yn cael eu heffeithio'n negyddol yn wahanol i ddynion gan fod eu grym economaidd a chymdeithasol cymharol yn llai na'r rhan fwyaf o ddynion. Er enghraifft, yn ôl ffigyrau'r Swyddfa Ystadegau Gwladol yn 2021, er bod mwy o fenywod na dynion yn byw yng Nghaerdydd (pob oedran), mae llai o fenywod yn gyflogedig, mae menywod yn cael eu talu llai, mae mwy o fenywod yn rhai sy'n rhoi gofal (di-dâl) ac yn gweithredu llai o gwmnïau neu fusnesau bach a chanolig. Mae'r anghyfartaledd yn tyfu.

Mae hyn hefyd yn plethu ag anabledd, hil, oedran a chyfeiriadedd a hunaniaeth rhywiol. Er enghraifft, gofynnodd canlyniad arolwg y Tasglu Cydraddoldeb Hiliol am fwy o amrywiaeth yn y sector cyhoeddus. Roedd Adroddiad Locked-Out 2021 yn disgrifio sut yr oedd gan bobl anabl 'lai o fynediad at wasanaethau cyhoeddus a chymorth cymdeithasol'.

Mae'r strategaeth ddrafft Trais yn erbyn Menywod Cam-drin Domestig a Thrais Rhywiol i gyrraedd gerbron y Cabinet ym mis Mai.

Mae'r Cyngor yn penderfynu:

I ddarparu cyngor a gwybodaeth trwy'r Hybiau a Llyfrgelloedd cymunedol ledled Caerdydd i helpu menywod a merched gael mynediad at yr holl fudd-daliadau y mae ganddynt hawl iddynt, gan gynnwys llyfryn hawliau.

I greu rhaglen o weithgareddau, wedi'i llywio gan fenywod a merched, i rymuso ac ennyn diddordeb menywod a merched, gan gynnwys 'Gŵyl hawliau', 'Hyrwyddwyr Cydraddoldeb' a phrosiectau effaith gymdeithasol yng Nghaerdydd.

I sicrhau bod mwy o Fannau Diogel ledled Caerdydd, gan gynnwys menywod a merched wrth eu creu.

I gyflawni strategaeth a chanlyniadau VAWDASV cryf i gynyddu diogelwch pob menyw a merch yng Nghaerdydd.

I sicrhau bod strategaeth VAWDASV Caerdydd yn adlewyrchu CEDAW ac yn cynnig uchelgais glir a chyflawniadau tuag at roi diwedd ar bob math o drais yn erbyn menywod a merched.

I adolygu ein rhaglen o hyfforddiant cydraddoldeb/cynhwysiant i sicrhau bod egwyddorion CEDAW yn cael eu hamlygu eu prif ffrydio a'u darparu drwy hyfforddiant o'r fath ar gyfer staff a swyddogion y Cyngor, gan gynnwys staff rheng flaen.

I roi mesurau ar waith sy'n sicrhau bod gweithlu'r Cyngor yn fesuradwy yn fwy cynrychioliadol a chynhwysol o'r cymunedau yr ydym yn eu gwasanaethu. Mae hyn yn cynnwys cryfhau a dathlu gwaith ein rhwydwaith cydraddoldeb.

I sicrhau bod egwyddorion CEDAW wedi'u gwreiddio ym mhob penderfyniad, gydag asesiadau o'r effaith ar gydraddoldeb yn cael eu cyflwyno i bwyllgorau craffu, gan gyflawni dyletswydd y sector cyhoeddus ar rywedd.

I fyw drwy esiamp! parhau i osod atebolrwydd am gam-drin ar y rhai sy'n achosi niwed, drwy herio a newid diwylliant rhywiaeth a chasineb at fenywod, trwy weithgareddau ac ymyriadau sy'n mynd i'r afael ag ymddygiadau niweidiol a hyrwyddo dileu gwahaniaethu yn erbyn menywod i bobl o bob rhyw.

I ddatgan bod Caerdydd yn 'Ddinas CEDAW'.

Galw ar y Cabinet i gyflwyno adroddiad gyda chynigion amserlen pendant er mwyn cyflawni'r materion a godwyd

	<i>yn y cynnig hwn.</i>		
16	<p>Hysbysiad o Gynnig 3</p> <p><i>Cynigiwyd gan y Cyngorydd Rhys Taylor Eiliwyd gan y Cyngorydd Joseph Carter</i></p> <p><i>Noda'r cyngor y canlynol:</i></p> <ul style="list-style-type: none"> • <i>mae digartrefedd yn ddinistriol, yn beryglus ac yn ynysu.</i> • <i>y cyfartaledd oedran marwolaeth pobl sy'n profi digartrefedd yw 46 i ddynion a 42 i fenywod.</i> • <i>Mae pobl sy'n cysgu ar y stryd bron i 17 gwaith yn fwy tebygol o fod wedi dioddef trais. Mae mwy nag un o bob tri pherson sy'n cysgu ar y stryd wedi cael ei daro neu ei gicio neu brofi rhyw fath arall o drais tra'n ddigartref.</i> • <i>Mae pobl sy'n profi digartrefedd dros naw gwaith yn fwy tebygol o gymryd eu bywyd eu hunain na'r boblogaeth yn gyffredinol.</i> • <i>Mae pobl LHDTTC+ yn cael eu heffeithio'n anghymesur gan ddigartrefedd ymhlith pobl ifanc gyda 24% o'r boblogaeth ddigartref ymhlith pobl ifanc ar draws y DU wedi'i nodi fel LHDT.</i> • <i>Mae Cyngor Newcastle wedi ymrwymo i gynlluniau i ddod â digartrefedd i ben yn eu hardaloedd lleol, gan edrych ar gyflenwad, atal, ail-gartrefu, y sector rhentu preifat, a chymorth lles.</i> <p><i>Mae'r cyngor hwn o'r farn nad yw digartrefedd yn anochel ac mae modd rhoi diwedd arno, ac mae'n galw ar y weinyddiaeth i sefydlu Tasglu Digartrefedd sydd â'r dasg o ddatblygu cynllun i ddod â digartrefedd i ben yng Nghaerdydd sy'n cynnwys:</i></p> <ul style="list-style-type: none"> · <i>Rhoi diwedd ar y defnydd o bensaerniaeth gas yn yr amgylchedd adeiledig</i> · <i>Gosod ymgysylltiad â Heddlu De Cymru i roi diwedd ar yr holl ddefnydd o'r Ddeddf Crwydraeth a mesurau gwrth-ddigartrefedd cysylltiedig</i> · <i>Gwella llety dros dro, gan gynnwys i grwpiau bregus fel LHD a phobl traws</i> · <i>Cynyddu'r gyfran gyffredinol o dai cymdeithasol yn y ddinas</i> · <i>Gosod opsiynau'n ymwneud â chynyddu premiymau'r dreth gyngor ar gartrefi gwag ac ail gartrefi i 300% i gefnogi gweithgarwch tai a</i> 	7.55 pm	30 mins

	<i>digartrefedd.</i>		
17	Cwestiynau ar Lafar <i>Clywed cwestiynau ar lafar i'r Arweinydd, Aelodau'r Cabinet; Cadeiryddion y Pwyllgor a/neu Aelodau enwebedig o'r Awdurdod Tân.</i>	8.25 pm	80 mins
18	Materion Brys		
Materion Cyngor nas Gwrthwynebir			
19	Cylch Gorchwyl Bwrdd Pensiwn Lleol - Diwygiadau <i>(Tudalennau 483 - 492)</i> <i>Adroddiad y Cyfarwyddwr Corfforaethol, Adnoddau</i>	9.45 pm	
20	Penodi Cyfarwyddwyr Anweithredol Annibynnol - Bws Caerdydd <i>(Tudalennau 493 - 496)</i> <i>Adroddiad y Cyfarwyddwr Llywodraethu a Gwasanaethau Cyfreithiol a'r Swyddog Monitro</i>		
21	Aelodaeth Pwyllgorau <i>(Tudalennau 497 - 500)</i> <i>Adroddiad y Cyfarwyddwr Llywodraethu a Gwasanaethau Cyfreithiol a'r Swyddog Monitro</i>		
22	Penodi Llywodraethwyr Awdurdodau Lleol i Gyrff Llywodraethu Ysgolion <i>(Tudalennau 501 - 504)</i> <i>Adroddiad y Cyfarwyddwr Llywodraethu a Gwasanaethau Cyfreithiol a'r Swyddog Monitro</i>		
23	Cwestiynau Ysgrifenedig <i>Yn unol â Rheolau Gweithdrefn y Cyngor, Rheol 17(f), caiff Cwestiynau Ysgrifenedig eu hystyried a'r ymateb ei gynnwys fel cofnod yng nghofnodion y cyfarfod.</i>		

THE COUNTY COUNCIL OF THE CITY & COUNTY OF CARDIFF

The County Council of the City & County of Cardiff met at County Hall, Cardiff on 9 March 2023 to transact the business set out in the Council summons dated Friday, 3 March 2023.

Present: County Councillor Hinchey (Lord Mayor)

County Councillors Ahmed, Ahmed, Dilwar Ali, Ash-Edwards, Boes, Bowen-Thomson, Bradbury, Brown-Reckless, Burke, Carr, Carter, Chowdhury, Cowan, Cunnah, Davies, De'Ath, Driscoll, Ebrahim, Ferguson-Thorne, Gibson, Goodway, Green, Gunter, Henshaw, Hopkins, Humphreys, Hunt, Jenkins, Jones, K Jones, Joyce, Kaaba, Lancaster, Latif, Lay, Lent, Lewis, Lister, Littlechild, Livesy, Lloyd Jones, Mackie, McEvoy, McGarry, Merry, Michael, Molik, Moultrie, Owen, Palmer, Jackie Parry, Reid-Jones, Robinson, Robson, Sangani, Sattar, Shimmin, Simmons, Stubbs, Taylor, Huw Thomas, Thomson, Lynda Thorne, Waldron, Weaver, Wild, Williams, Wong and Wood

16 : APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Berman, Derbyshire, Elsmore, Owen Jones, Bridgeman and Proctor.

17 : DECLARATIONS OF INTEREST

The following declarations of interest were made in accordance with the Members Code of Conduct.

The following PERSONAL declarations of interest were received in respect of Item 7 - Cardiff Council's Corporate Plan 2023- 2026

COUNCILLOR	NATURE OF INTEREST
Bradbury	Member of Millennium Stadium Charitable Trust
Carter	Interest in the Environment Actions due to employment
Gunter	Partner employed by Council (Economic Development (Arena Project))
Henshaw	Family members employed by Council, one of them with vulnerable children
Molik	CEO Sight Cymru
Molik	Owner of rental property
Thomson	Member – Management Group of Cardiff National Park City
Weaver	WLGA appointments: Board Member Data Cymru Board Member Local Government Pension Scheme Advisory Committee Director, Local Authority Mutual Investments Trust

The following **PERSONAL** declarations of interest were received in respect of Item 8
- Budget Proposals 2023 - 2024

COUNCILLOR	NATURE OF INTEREST
Cowan	PA for Dewis
Driscoll	Family Member in receipt of Care Support
Reid-Jones	Trustee & Director, Cartref Care Homes
Molik	CEO Sight Cymru
Molik	Owner of Rental Property
Henshaw	Family members employed by Council, one of them with vulnerable children
Gunter	Partner employed by Council (Economic Development (involved in Arena Project))
Palmer	Family Member employed by Council
Stubbs	Chair of Splott Community Volunteers
Chowdhury	Private Landlord
Weaver	WLGA appointments: Board Member Data Cymru Board Member Local Government Pension Scheme Advisory Committee Director, Local Authority Mutual Investments Trust
Thomas	Trustee, Seren in the Community
Carter	Family Member employed at Local Authority School
Ebrahim	Family Member employed by Council
Ebrahim	Employed by Taff Housing
Bradbury	Board Member of ACE
Simmons	Board Member of ACE
Williams	Director, Cartref Care Homes
Williams	Family Member employed by Council
McEvoy	Property Repair Consultant
Waldron	Local Authority Governor (St David's College)
Ali Ahmed	Cardiff & Vale Pension Scheme Member
Ash-Edwards	Cardiff & Vale Pension Scheme Member
Boes	Cardiff & Vale Pension Scheme Member
Carr	Cardiff & Vale Pension Scheme Member
Chowdhury	Cardiff & Vale Pension Scheme Member
Cowan	Cardiff & Vale Pension Scheme Member
Davies	Cardiff & Vale Pension Scheme Member
De'Ath	Cardiff & Vale Pension Scheme Member
Driscoll	Cardiff & Vale Pension Scheme Member
Ferguson-Thorne	Cardiff & Vale Pension Scheme Member
Gibson	Cardiff & Vale Pension Scheme Member
Goodway	Cardiff & Vale Pension Scheme Member
Keith Jones	Cardiff & Vale Pension Scheme Member
Jacqueline Jones	Cardiff & Vale Pension Scheme Member
Latif	Cardiff & Vale Pension Scheme Member
Lay	Cardiff & Vale Pension Scheme Member
Lewis	Cardiff & Vale Pension Scheme Member
Littlechild	Cardiff & Vale Pension Scheme Member
Livesy	Cardiff & Vale Pension Scheme Member
Mackie	Cardiff & Vale Pension Scheme Member

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McEvoy	Cardiff & Vale Pension Scheme Member
Melbourne	Cardiff & Vale Pension Scheme Member
Merry	Cardiff & Vale Pension Scheme Member
Michael	Cardiff & Vale Pension Scheme Member
Naughton	Cardiff & Vale Pension Scheme Member
Owen	Cardiff & Vale Pension Scheme Member
Palmer	Cardiff & Vale Pension Scheme Member
Brown-Reckless	Cardiff & Vale Pension Scheme Member
Reid-Jones	Cardiff & Vale Pension Scheme Member
Robinson	Cardiff & Vale Pension Scheme Member
Robson	Cardiff & Vale Pension Scheme Member
Singh	Cardiff & Vale Pension Scheme Member
Taylor	Cardiff & Vale Pension Scheme Member
Thomas	Cardiff & Vale Pension Scheme Member
Thomson	Cardiff & Vale Pension Scheme Member
Waldron	Cardiff & Vale Pension Scheme Member
Weaver	Cardiff & Vale Pension Scheme Member
Wild	Cardiff & Vale Pension Scheme Member
Williams	Cardiff & Vale Pension Scheme Member
Wood	Cardiff & Vale Pension Scheme Member
Ali Ahmed	Local Authority School Governor
Ali	Local Authority School Governor
Ash-Edwards	Local Authority School Governor
Bradbury	Local Authority School Governor
Burke	Local Authority School Governor
Carter	Local Authority School Governor
Chowdhury	Local Authority School Governor
Cowan	Local Authority School Governor
Cunnah	Local Authority School Governor
De'Ath	Local Authority School Governor
Derbyshire	Local Authority School Governor
Driscoll	Local Authority School Governor
Ebrahim	Local Authority School Governor
Ferguson-Thorne	Local Authority School Governor
Goodway	Local Authority School Governor
Green	Local Authority School Governor
Gunter	Local Authority School Governor
Henshaw	Local Authority School Governor
Hopkins	Local Authority School Governor
Humphreys	Local Authority School Governor
Jaqueline Jones	Local Authority School Governor
Kaaba	Local Authority School Governor
Lancaster	Local Authority School Governor
Lent	Local Authority School Governor
Lewis	Local Authority School Governor
Lloyd Jones	Local Authority School Governor
Mackie	Local Authority School Governor
McGarry	Local Authority School Governor
Melbourne	Local Authority School Governor
Molik	Local Authority School Governor

Parry	Local Authority School Governor
Robinson	Local Authority School Governor
Sangani	Local Authority School Governor
Shimmin	Local Authority School Governor
Singh	Local Authority School Governor
Stubbs	Local Authority School Governor
Taylor	Local Authority School Governor
Thomas	Local Authority School Governor
Thorne	Local Authority School Governor
Weaver	Local Authority School Governor
Wild	Local Authority School Governor
Williams	Local Authority School Governor
Wong	Local Authority School Governor
Lloyd Jones	Community Council Member – Radyr & Morganstown
Cowan	Glamorgan Archives Joint Committee Member
Keith Jones	Glamorgan Archives Joint Committee Member
Lewis	Glamorgan Archives Joint Committee Member
Mackie	Glamorgan Archives Joint Committee Member
Robson	Glamorgan Archives Joint Committee Member
Goodway	Cardiff Airport Consultative Committee Member
De'Ath	Cardiff Airport Consultative Committee Member
Burke	Cardiff Bay Advisory Committee Member
Lewis	Cardiff Bay Advisory Committee Member
Thomas	Cardiff Capital Region City Deal – Regional Cabinet Member
De'Ath	Cardiff Capital Region City Deal – Regional Transport Authority Member
Merry	Central South Consortium Joint Education Service Joint Committee Member
Wild	Prosiect Gwyrdd Joint Committee Member
Weaver	Prosiect Gwyrdd Joint Committee Member
Weaver	Wales Pension Partnership Joint Governance Committee Member
Davies	Non-Executive Director Cardiff Bus Board
Hunt	Non-Executive Director Cardiff Bus Board
Lay	Non-Executive Director Cardiff Bus Board
Taylor	Non-Executive Director Cardiff Bus Board
Merry	Cardiff & Vale Corporation Member

The following **PREJUDICIAL** declaration of interest was received in respect of Item 8 - Budget Proposals 2023 - 2024

COUNCILLOR	NATURE OF INTEREST
Williams	Private rental leasing scheme (only required to leave meeting should the scheme be referred to)

The following **PERSONAL** declarations of interest was received in respect of Item 9
– Council Tax Premiums

COUNCILLOR	NATURE OF INTEREST
Williams	Owner of rental property
Sangani	Joint owner of rental property
Sattar	Owner of rental properties
Ali Ahmed	Family Member is landlord
Ferguson-Thorne	Dealings with rental property in the city (interest in / trustee of)
Brown-Reckless	Interest in property that is vacant or might become vacant
Simmons	Private Landlord
Chowdhury	Private Landlord
Palmer	Joint owner of rental property
Molik	Owner of rental property
Robson	Owner of rental property
Cowan	Owner of rental property
Driscoll	Owner of rental property

18 : MINUTES

The minutes of the 26 January 2023 were approved as a correct record and signed by the Lord Mayor.

19 : PUBLIC QUESTIONS

There were no public questions.

20 : PETITIONS

Councillor Shimmin presented a petition which contained over 51 signatures calling on the Council not to close Alder Road to through traffic.

21 : LORD MAYOR'S ANNOUNCEMENTS

The Lord Mayor provided an updated on a number of events attended since the last meeting of Council;

- Hosted a senior representative of the Government of Catalonia.
- India Centre for Republic Day awards ceremony
- Vision 21 Spectrum project for adult learners in Fairwater
- Welsh Livery Company Awards and met with Honorary Consulates to Wales
- Annual Holocaust Memorial Service and met with Rabbi Rose
- Llandaff Cathedral – Candlemas
- Attended the funerals of two past Lord Mayors – Cllr Keith Hyde (Pentwyn) & Cllr Brian Griffiths (Whit & Tongwynlais) and also the former Lord Lieutenant of Mid Glamorgan Mrs Kathryn (Kate) Thomas. Our condolences to all their families.
- Attended the Wales University Royal Naval Unit event at HMS Cambria

- Peace & Solidarity service at Senedd to mark 1 year of conflict in Ukraine and show our support to families who we are hosting here in Cardiff and to those in Ukraine who continue to bravely resist the Russian invasion of their sovereign nation.
- The Leader, Cllr Dilwar Ali and other dignitaries spoke at the Mother Language event at Grangemoor Park, alongside representatives of many countries here in our diverse city
- Lord Lieutenant Awards at Maindy Barracks where a number of young reserve cadets from all three services were honoured for their outstanding work and commitment.
- Taken part in a several British Citizenship ceremonies here in the Council Chamber, one of which was taken by our Dep Lord Mayor Cllr Abdul Sattar.
- Welcomed the Prince and Princess of Wales who attended the Wales v England WRU match at Principality Stadium.
- Welcomed HRH Princess Royal / Princess Anne as Patron of Tenovus attended the 80th anniversary concert at St David's Hall last Friday evening.
- St David's Day Civic Service held at St Margaret's church. A special thanks to Reverend Cannon Stuart Lisk for conducting this lovely service.
- A special mention to Cllr Helen Lloyd-Jones who is running in the Cardiff Bay 10k for our LM charity Guide Dogs Cymru. She will be running in a full Guide Dog suit and ask that you support our colleague and spare a few pounds for this incredible woman.

22 : CARDIFF COUNCIL'S CORPORATE PLAN 2023- 2026

Members declarations of interest made in accordance with the Members' Code of Conduct were noted.

There were two Amendments to the report.

The Leader of the Council, Councillor Huw Thomas moved the report.

To enable the Cabinet to consider the draft Corporate Plan 2023-26 and recommend it to Council for approval.

The Corporate Plan forms part of the strategic policy framework set out in the Council's Constitution and is considered annually by the Council. The document outlines the organisation's strategic policy and performance priorities and also discharges the Council's strategic planning responsibilities under the Well-being of Future Generations (Wales) Act 2015.

The report was seconded by the Deputy Leader of the Council, Councillor Sarah Merry.

Councillor Cowan moved the first amendment.

Delete the current wording for the recommendations in the Cabinet Proposal and replace with:

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This Council is recommended to defer consideration of the Corporate Plan until a future council meeting to enable the Cabinet to bring forward a revised plan in the interim which contains sufficient proposals aimed at:

- *Helping to address the lack of interaction with Cardiff taxpayers outside of the working day.*
- *Addressing the lack of detail to compare performance against previous years.*

The first amendment was seconded by Councillor Robson.

Councillor Carter moved the second amendment.

Delete recommendations and replace with:

Council is concerned that the Corporate Plan as drafted does not sufficiently meet the challenges the city faces, and recommends that it is referred back to Cabinet to be strengthened through the inclusion of:

- *Further measures to urgently address the current growing crisis within the retail sector in the city centre*
- *More ambitious targets to increase the building of council housing and tackle rising homelessness in our city*
- *Measures to restore the bus routes that have been lost and a plan to support public transport in our city*

The second amendment was seconded by Councillor Waldron

The Lord Mayor invited debate on the Corporate Plan and the amendments.

The Lord Mayor invited the Leader to respond to the points raised in the debate. The Leader confirmed the amendments were not accepted.

The Lord Mayor called for a vote on the first amendment proposed by Councillor Cowan and seconded by Councillor Robson.

The vote on the first amendment was LOST.

The Lord Mayor called for a vote on the second amendment proposed by Councillor Carter and seconded by Councillor Waldron.

The vote on the second amendment was LOST.

The Lord Mayor called for a vote on the recommendations in the report as proposed by the Leader, Councillor Huw Thomas.

The vote on the recommendations in the report was CARRIED.

RESOLVED: The Council AGREED to:

1. Approve the draft Corporate Plan 2023-26 (Appendix A), subject to any amendments; and
2. Delegate authority to the Chief Executive, in consultation with the Leader of the Council, to make any minor amendments as necessary to the Corporate Plan 2023-26 following consideration by the Council on 9 March 2023 and prior to publication by 1 April 2023.

23 : BUDGET PROPOSALS 2023 - 2024

Members declarations of interest made in accordance with the Members' Code of Conduct were noted.

The Council was requested to consider and approve the Cabinet Budget Proposals for 2023 – 2024

Two alternative budget proposals had been received in accordance with the Council Procedure Rules, including Statutory Officer advice, and had been circulated as part of the Amendment Sheet.

The Lord Mayor informed Council that Appendix 5(b) to this report is exempt information under Schedule 12A of Part 4 and Part 5 paragraph 21 of the Local Government Act 1972 and that should any Member indicate that they wish to discuss any of the information contained in those documents those speakers would be taken last as the Public would have to be excluded for that discussion and the recording stopped.

The Lord Mayor invited the Cabinet Member, Finance, Modernisation and Performance, Councillor Weaver to propose the Cabinet Budget.

The report was a recommendation to Council of the Cabinet's proposal for the estimates of expenditure and income in order to set the Council Tax in accordance with the Local Government Finance Act 1992, having considered and reflected on the responses to all aspects of the budget consultation. The strategy and plan for the control of the Authority's borrowing and investments for the year 2023/24 (the Annual Treasury Management Strategy.) The Capital Strategy for 2023/24 including the Council's Minimum Revenue Provision Policy for 2023/24. The Prudential Code, capital expenditure and treasury indicators for 2023/24 – 2027/28. Recognise the financial challenges facing the Council, as set out in the Medium Term Financial Plan and note the opportunities for savings. Recognise the work undertaken to raise awareness of, and to ensure the financial resilience of the Council. The estimates of expenditure and income for the Housing Revenue Account following the approval of the 2023/24 rent uplift by Cabinet in December 2022. Agree the rates of fees and charges for Council services for 2023/24 (with the exception of HRA fees and charges which were approved by Cabinet in December 2022).

The Leader of the Council, Councillor Huw Thomas seconded the proposed Budget 2023-2024.

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The Lord Mayor invited the proposer and seconder of each of the amendments to formally move their proposal and speak.

Councillor Cowan proposed the Conservative alternative budget proposal and spoke on the amendment.

Councillor Robson seconded the amendment and spoke.

Councillor Taylor proposed the Liberal Democrat alternative budget proposal and spoke on the amendment.

Councillor Carter seconded the amendment and spoke.

The Lord Mayor invited debate on the Budget Proposals.

The Lord Mayor thanked Members for their contribution to the debate and invited Councillor Weaver, Cabinet Member for Finance, Modernisation and Performance to respond to matters raised in the debate.

Councillor Weaver confirmed that none of the amendments would be accepted.

The Lord Mayor took the votes as follows:

The vote on the Conservative amendment proposed by Councillor Cowan was LOST.

The vote on the Liberal Democrat amendment proposed by Councillor Taylor was LOST.

The vote on the recommendations proposed in the report was CARRIED.

RESOLVED: The Council AGREED to:

1. Approve the Revenue, Capital and Housing Revenue Account budgets including all associated proposals and assumptions as set out in this report and increasing the Council Tax by 3.95% and that the Council resolve the following terms.
2. Note that at its meeting on 15 December 2022 Cabinet calculated the following amounts for the year 2023/24 in accordance with the regulations made under Section 33(5) of the Local Government Finance Act 1992:
 - (a) 150,482 being the number calculated in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995, as amended, as its Council Tax base for the year.

(b)	Lisvane	2,866
	Pentyrch	3,605
	Radyr	4,057
	St Fagans	1,941
	Old St Mellons	2,485
	Tongwynlais	826

being the numbers calculated in accordance with Regulation 6 of the Regulations as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which special items relate.

2.1 Agree that the following amounts be now calculated by the County Council of the City and County of Cardiff for the year 2023/24 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- (a) Aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (d) (including Community Council precepts totalling £541,709).
- £1,270,554,709
- (b) Aggregate of the amounts which the Council estimates for items set out in Section 32(3)(a) and (c).
- £468,019,000
- (c) Amount by which the aggregate at 2.1(a) above exceeds the aggregate at 2.1(b) above calculated in accordance with Section 32(4) as the budget requirement for the year.
- £802,535,709
- (d) Aggregate of the sums which the Council estimates will be payable for the year into its Council Fund in respect of Revenue Support Grant, its council tax reduction scheme, redistributed Non-Domestic Rates.
- £593,605,016
- (e) The amount at 2.1(c) above less the amount at 2.1(d) (net of the amount for discretionary relief of £400,000), all divided by the amount at 2.0(a) above, calculated in accordance with Section 33(1) as the basic amount of Council Tax for the year.
- £1,391,07
- (f) Aggregate amount of all special items referred to in Section 34(1).
- £541,709
- (g) Amount at 2.1(e) above less the result given by dividing the amount at 2.1(f) above by the amount at 2.0(a) above, in accordance with Section 34(2) of the Act, as the basic amount of Council Tax for the year for dwellings in those parts of the area to which no special items relate
- £1,387.47,75
- (h) The amounts given by adding to the amount at 2.1(g) above the amounts of special items relating to dwellings in those parts of the Council's area mentioned below, divided in each case by the amount at 2.0(b) above, calculated in accordance with Section 34(3) as the basic amounts of Council Tax for the year for dwellings in those parts of the area to which special items relate.

	£
Lisvane	1,410.85
Pentyrch	1,440.07
Radyr & Morganstown	1,426.64
St Fagans	1,411.68
St Mellons	1,409.47
Tongwynlais	1,417.13

- (i) The amounts given by multiplying the amounts at 2.1(g) and 2.1(h) above by the number which in the proportion set out in the Council Tax (Valuation Bands) (Wales) Order 2003 is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D calculated in accordance with Section 36(1) of the Act as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

	A	B	C	D	E	F	G	H	I
	£	£	£	£	£	£	£	£	£
Area									
Lisvane	940.57	1,097.32	1,254.09	1,410.85	1,724.38	2,037.89	2,351.42	2,821.70	3,291.98
Pentyrch	960.05	1,120.05	1,280.07	1,440.07	1,760.09	2,080.10	2,400.12	2,880.14	3,360.16
Radyr	951.09	1,109.61	1,268.13	1,426.64	1,743.67	2,060.70	2,377.73	2,853.28	3,328.83
St. Fagans	941.12	1,097.97	1,254.83	1,411.68	1,725.39	2,039.09	2,352.80	2,823.36	3,293.92
Old St.									
Mellons	939.65	1,096.25	1,252.87	1,409.47	1,722.69	2,035.90	2,349.12	2,818.94	3,288.76
Tongwynlais	944.75	1,102.21	1,259.67	1,417.13	1,732.05	2,046.96	2,361.88	2,834.26	3,306.64
All other parts of the Council's Area	924.98	1,079.14	1,233.31	1,387.47	1,695.80	2,004.12	2,312.45	2,774.94	3,237.43

- 2.2 Note that for the year 2023/24, the Police and Crime Commissioner for South Wales has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwelling shown below:-

Valuation Bands

A	B	C	D	E	F	G	H	I
£	£	£	£	£	£	£	£	£
216.31	252.37	288.42	324.47	396.57	468.68	540.78	648.94	757.10

- 2.3 Having calculated the aggregate in each case of the amounts at 2.1(i) and 2.2 above, the County Council of the City and County of Cardiff in accordance with Section 30(2) of the Local Government Finance Act 1992 hereby sets the following amounts as the amounts of Council Tax for the year 2023/24 for each of the categories of dwellings shown below:-
Part of Council's Area

Valuation Bands

Area	A £	B £	C £	D £	E £	F £	G £	H £	I £
Lisvane	1,156.88	1,349.69	1,542.51	1,735.32	2,120.95	2,506.57	2,892.20	3,470.64	4,049.08
Pentyrch	1,176.36	1,372.42	1,568.49	1,764.54	2,156.66	2,548.78	2,940.90	3,529.08	4,117.26
Radyr	1,167.40	1,361.98	1,556.55	1,751.11	2,140.24	2,529.38	2,918.51	3,502.22	4,085.93
St. Fagans	1,157.43	1,350.34	1,543.25	1,736.15	2,121.96	2,507.77	2,893.58	3,472.30	4,051.02
Old St. Mellons	1,155.96	1,348.62	1,541.29	1,733.94	2,119.26	2,504.58	2,889.90	3,467.88	4,045.86
Tongwynlais	1,161.06	1,354.58	1,548.09	1,741.60	2,128.62	2,515.64	2,902.66	3,483.20	4,063.74
All other parts of the Council's Area	1,141.29	1,331.51	1,521.73	1,711.94	2,092.37	2,472.80	2,853.23	3,423.88	3,994.53

2.4 Authorise the Corporate Director Resources to make payments under Section 38 of the Local Government (Wales) Act 1994 from the Council Fund by equal instalments on the last working day of each month from April 2019 to March 2020 in respect of the precept levied by the Police and Crime Commissioner for South Wales in the sum of £48,826,895.

2.5 Agree that the Common Seal be affixed to the said Council Tax.

2.6 Agree that the Common Seal be affixed to precepts for Port Health Expenses for the period 1 April 2023 to 31 March 2024 namely

	£
County Council of the City and County of Cardiff	152,438
Vale of Glamorgan County Borough Council	17,053

2.7 Agree that notices of the making of the said Council Taxes signed by the Chief Executive be given by advertisement in the local press under Section 38(2) of the Local Government Finance Act 1992.

3. In accordance with the Local Government Act 2003, the Local Authority (Capital Finance and Accounting) (Wales) Regulations 2003 and subsequent amendments and the CIPFA Prudential Code and Treasury Management Codes of Practice:

- (a) Approve the Capital Strategy 2023/24.
- (b) Approve the Treasury Management Strategy 2023/24 and authorise the Section 151 Officer to raise such funds as may be required to finance capital expenditure by temporary or long-term borrowing.
- (c) Approve the Prudential Indicators for 2023/24 to 2027/2028 including the affordable borrowing limit
- (d) Delegate to the Section 151 Officer the authority to effect movement

between the limits for borrowing and long-term liabilities within the limit for any year and to bring forward or delay schemes within the Capital Programme.

- (e) Approve the Minimum Revenue Provision Policy for 2023/24.
4. Approve the Budgetary Framework outlined in the report.
5. Maintain the current Council Tax Reduction Scheme as set out in this report.

24 : COUNCIL TAX PREMIUMS

Members declarations of interest made in accordance with the Members' Code of Conduct were noted.

On 15th December 2022 the Cabinet resolved to undertake a consultation exercise on a proposal to both introduce a premium for properties that are occupied periodically (including second homes) and to consider amending the current level of premium for long term empty dwellings.

There was one amendment to the report.

The Cabinet Member for Finance, Modernisation and Performance, Councillor Weaver formally moved the report.

The report was formally seconded by Councillor Thorne.

Councillor Carter moved the amendment:

- *Amend the following paragraphs and replace as follows:*
- *Paragraph 20 – replace 100% with 200% in the first sentence and 200% to 300% in the last sentence*
- *Paragraph 21 – replace 100% with 200% in the first sentence, and replace 200% to 300% in the last sentence*
- *Paragraph 29 – replace this with – ‘Currently the existing premium of 50% on long term empty property is generating circa £400,000 per annum, Should this premium increase to 200% it is estimated that will generate an additional £800,000 which will take the total to circa £1.2 million per annum.’*
- *Paragraph 34 – replace 100% to 200%*
- *Recommendation (1) – replace 100% with 200%*
- *Recommendation (2) – replace 100% with 200%*

The amendment was seconded by Councillor Taylor.

The Lord Mayor invited debate on the report and amendment.

This document is available in Welsh / Mae'r ddogfen hon ar gael yn Gymraeg

The Lord Mayor thanked Members for their contribution to the debate and invited Councillor Weaver, Cabinet Member for Finance, Modernisation and Performance to respond to matters raised in the debate.

Councillor Weaver confirmed that none of the amendments would be accepted.

The Lord Mayor called for a vote on the amendment moved by Councillor Carter and seconded by Councillor Taylor.

The vote on the amendment was LOST.

The Lord Mayor called for a vote on the recommendations in the report.

The vote on the recommendations in the report was CARRIED.

RESOLVED: The Council AGREED:

1. That with effect from 1st April 2023 the premium charge of 50% be increased to 100% on long term empty dwellings that have been unoccupied and substantially unfurnished for a period of 12 months or more.

That with effect from 1st April 2024 that a premium charge of 100% be applied to second homes and furnished dwellings that are not anyone's main home.

25 : URGENT BUSINESS

There was no urgent business.

26 : COMMITTEE MEMBERSHIP

To receive nominations and make appointments to current committee vacancies as set out in the report and in accordance with the approved allocation of seats and political group wishes.

RESOLVED: The Council AGREED:

To receive the nominations and appoint to the vacancies on the Committee's, in accordance with the Party Group wishes as set out in Table A and on the Amendment Sheet.

CYNGOR CAERDYDD CARDIFF COUNCIL



COUNCIL:

30 MARCH 2023

CABINET PROPOSAL

CARDIFF'S LOCAL WELL-BEING PLAN 2023-28

Reason for this Report

1. To enable the Cabinet to approve Cardiff's Local Well-being Plan (attached at **Appendix 1**) for consideration by Council on 30 March 2023, noting that publication will be subject to approval by all statutory members of the Cardiff Public Services Board.

Background

2. 'Stronger, Fairer, Greener', the administration's policy statement approved by Council in July 2022, sets out a commitment to continued close working with partners, building on the enhanced partnership working of the Covid-19 response, to resolve some of the most pressing challenges facing the city's public services:

'We will, through the Cardiff Public Services Board, play a leading role in convening cross public service collaboration to address complex problems that can only be tackled by working together.'

3. The Cardiff Well-being Plan sets out the priorities for partnership working and the agreed joint outcomes of the members of the Cardiff Public Services Board over the period 2023-28. In doing so, it provides a framework for the delivery of the administration's Stronger, Fairer, Greener priorities which fundamentally require collaboration between the Council and its public sector partners. It also ensures that the Cardiff PSB, which is chaired by the Leader of the Council, is able to discharge its responsibilities under the Well-being of Future Generations Act.

The Cardiff Public Services Board

4. Established in 2016, the Cardiff Public Services Board (PSB) is a statutory board, required under the Well-being of Future Generations Act (2015). As noted above, it is chaired by the Leader of Cardiff Council and its membership is drawn from the city's public and third sector leadership.

5. Under the Well-being of Future Generations Act, the Cardiff PSB is statutorily required to:
 - i. Undertake a Well-being Assessment, to assess the state of economic, social, environmental, and cultural well-being in its area. This must be undertaken every 5 years and be published in advance of local elections, as well as no later than a year before the Cardiff PSB publishes its Local Well-being Plan (see point iii).
 - ii. Set Well-being Objectives that are designed to maximise the PSB's contribution to the national well-being goals, as defined by the Well-being of Future Generations Act.
 - iii. Publish a Local Well-being Plan which sets out its local objectives and the steps it proposes to take to meet them. A revised Plan is required to be published every 5 years and must be published no later than one year after each ordinary election.
 - iv. Carry out and publish an annual review of their plan showing progress.
6. In addition to setting local objectives and the steps proposed to meet them, the Local Well-being Plan is statutorily required to:
 - Explain why the PSB considers that meeting the local objectives will contribute to achieving the national well-being goals.
 - Explain how the local objectives and steps have been set in response to the local well-being assessment.
 - Specify time periods within which the PSB expects to meet the objectives.
 - Explain how steps are taken in accordance with the sustainable development principal.
7. In producing the Local Well-being Plan, the PSB is required to consult widely, through a:
 - 14-week consultation with the Well-being of Future Generation's Commissioner on how to take steps to meet the local objectives to be included in the plan. This must take place prior to public consultation on the draft plan.
 - 12-week statutory consultation on the draft Well-being Plan.
8. The Local Well-being Plan must be approved by the decision-making body of each of the board's statutory members, and finally by the PSB, no later than one year after the local elections.

Development of Cardiff's Local Well-being Plan

9. [Cardiff's Local Well-being Assessment](#) was published in March 2022, identifying the key opportunities and challenges facing the city – both today and in the future. As well as an analysis of key data sets, trends over time and performance relative to other areas, such as Welsh Local Authorities, the assessment drew upon an extensive body of data and literature, including a number of major reports. As part of the Local Well-being Assessment the Cardiff PSB also published a '[Cardiff Tomorrow](#)' report considering the future trends that would impact the city over the years ahead.
10. The Cardiff Well-being Assessment was produced in tandem with the Cardiff & Vale Regional Partnership Board's (RPB) [Population Needs Assessment](#). Population Needs Assessments are required under the Social Services and Well-being (Wales) Act 2014. The assessment considers the needs for care and support amongst the residents of Cardiff and the Vale of Glamorgan, and the range and level of services required to meet that need.
11. Taken together, the Cardiff Local Well-being Assessment and the Cardiff & Vale Population Needs Assessment provide a comprehensive assessment of place. These reports, as well as the [2020 Future Generations Report](#), allowed the Cardiff PSB and the Cardiff & Vale RPB to draw together the wide range of priorities for Cardiff and the Vale of Glamorgan.
12. Following this assessment – and as agreed by the Cardiff PSB - a programme of work was undertaken by public service partners to develop a more focused list of partnership priorities for inclusion in the Well-being Plan. It was agreed that Cardiff PSB priorities should be assessed against the following criteria:
 - Can the priority only be addressed through strategic partnership working (i.e., not through core business/ the statutory responsibility of one organisation)?
 - Does the priority require partnership working between two or more members of the PSB and/ or RPB?
 - Does the priority require partnership working on a Cardiff and/ or Vale Glamorgan geographical footprint?
13. The strategic partnership priorities by identified by this work, including a new set of Well-being Objectives, was agreed by the PSB and submitted to the Future Generations Commissioner for advice in July 2022. The response from the Commissioner was received on 21 September 2022.
14. On 5 October 2022, the Cardiff PSB approved a draft of the Well-being Plan for public consultation. Prior to launching the consultation, Cardiff Council's Policy Review and Performance Scrutiny Committee (PRAP) considered the draft Well-being Plan at its meeting on 18 October 2022.

The recommendations of PRAP and the Council's response are attached as **Appendix 2** and **3**.

15. The 12-week statutory consultation on Cardiff's Draft Well-being Plan ran from 28 October 2021 to 20 January 2023. The following statutory consultees were provided with a copy of the draft Local Well-being Consultation as part of the consultation:
 - The Future Generations Commissioner
 - The Board's invited participants
 - Its other partners
 - Such of the persons who received but did not accept an invitation from the board under Section 30 as the board considers appropriate.
 - The local authority's overview and scrutiny committee
 - Relevant voluntary organisations as the board considers appropriate.
 - Representatives of persons resident in the area
 - Representatives of persons carrying on business in the area
 - Trade unions representing workers in the area
 - Such persons with an interest in the maintenance and enhancement of natural resources in the board's area, as the board considers appropriate.
 - Any other persons who in the opinion of the board, are interested in the improvement of the area's economic, social, environmental, and cultural well-being.
16. In relation to direct public consultation on the draft Well-being Plan, the Plan was made available on the PSB's Website, with an online survey which focused on the Well-being Objectives and priorities for partnership working. The consultation was promoted via the Council's social media channels, to the Citizen Panel (5,000 people), through networks and community groups and in community buildings. Over 600 responses to the online survey were received.
17. To supplement direct consultation on the Wellbeing Plan, the PSB also commissioned a broader summary of the results of major consultation and engagement undertaken by partners over the course of 2022 (['Consultation Overview Report'](#)), which is published on the Cardiff PSB's website. The report:
 - Summarises the key findings from a number of consultation and engagement exercises undertaken by PSB members over the course of the past year.

- Presents the headline results by Well-being Objective
 - Highlights any specific issues raised by key demographic groups based on an analysis of the results by demography.
18. In response to the feedback from the Future Generations Commissioner, citizen engagement and submissions from stakeholders as part of the consultation, and the views of Scrutiny, the draft Well-being Plan was revised and approved in principle by Cardiff PSB on 15 February 2023.

Cardiff's Well-being Plan

19. Cardiff Public Services Board's Well-being Plan contains the following seven Well-being Objectives:
- Cardiff is a Great Place to Grow Up
 - Cardiff is a Great Place to Grow Older
 - Supporting People out of Poverty
 - Safe, Confident and Empowered Communities
 - A Capital City that Works for Wales
 - One Planet Cardiff
 - Modernising and Integrating our Public Services
20. These are consistent with the Council's Well-being Objectives, as contained in the Corporate Plan. For each Well-being Objective, the plan lists the 'priorities' or the steps that the city's public services, together, will take forward over the next 5 years. As highlighted, the priorities focus on delivering 'collaborative advantage' in areas which fundamentally require joint working between one or more of the public services.
21. The Plan is complementary to the strategic plans and well-being objectives of each PSB member (summarised in **Appendix 1A**). The contribution of the Plan and its commitments against the national well-being goals as defined under the Well-being of Future Generations (Wales) Act, as well as timescales for delivery, can also be found as an appendix to the Well-being Plan (see **Appendix 1B**).
22. The Cardiff Well-being Plan has been developed in tandem with the Regional Partnership Board's Area Plan to ensure strategic alignment and avoiding duplication of priorities and delivery between the two statutory boards. Where the main responsibility for delivery of Well-being Plan priorities sits with the Regional Partnership Board this has been clearly marked in the Plan.
23. Progress will be measured against a combination of national, regional, and local 'outcome' indicators which were developed and agreed in partnership with PSB members. as listed under each Well-being Objective. The latest data is available on [Cardiff's online city-wide dashboard](#), a live resource enabling progress to be monitored as the Well-being Plan is taken forward. As required under the Well-being of Future Generations Act, an annual report will be published on progress

against the outcome indicators and priorities/ steps in the plan. This report is provided to the Council's Policy Review and Performance Committee, which has oversight of PSB activities.

Partnership Governance and Delivery Arrangements

24. To deliver the Well-being Plan's new priorities for partnership working, a review of partnership governance and delivery arrangements on a Cardiff and Vale regional footprint has been undertaken to ensure that they reflect the new priorities identified in the Well-being Plan, that there is clarity over responsibilities and accountabilities for delivering partnership priorities, and that the complex and fragmented statutory arrangements work in a streamlined and connected way. The findings and recommendations of the review, including proposals for a new partnership governance structure which sets out responsibilities and accountabilities, including information sharing between the PSB and RPB, was considered by the Cardiff PSB on 15 February 2023. In addition to simplifying the local arrangements, the review sought to ensure that each priority had associated delivery arrangements and a line of sight to either the Cardiff PSB or Cardiff & Vale Regional Partnership Board.
25. This local partnership governance review aligns with the engagement currently underway at a national level on strategic partnership working. In 2020, the Welsh Government published a [Review of Strategic Partnerships](#) report which recommended that, while there was no support for standing down any specific partnerships, work to align partnerships should be '*built from the ground up, with Public Services Boards (PSBs) and Regional Partnership Boards (RPBs) taking a strategic leadership role.*'
26. The Welsh Government's Programme for Government includes a commitment to '*Keep regional partnership working under review with local partners*'. In fulfilling this commitment, the Minister for Finance and Local Government is conducting an engagement exercise with the chairs of a range of strategic partnerships to gather reflections on progress since the [Review of Strategic Partnerships](#) report. The result of this exercise is expected in early 2023. The Cardiff PSB is sharing the findings of the local review of partnerships with the Welsh Government to inform their national work.

Reason for Recommendations

27. To enable the Council to approve Cardiff's Local Well-being Plan, noting that final adoption of the Plan will be subject to the approval of all statutory members of the Cardiff Public Services Board.

Financial Implications

28. The Corporate Plan sets out delivery outcomes that are in alignment with the delivery of the Cardiff Well-being Plan and the Council's 2023/24 Financial Budget. Implementing these strategic priorities and

improvement objectives will need to be in accordance with the amounts set out in the 9 March 2023 Budget Report which included both revenue and capital budgets for 2023/24, the indicative Medium Term Financial Plan for the period up to 2027/28 and the indicative Capital Programme for the period up until 2027/28.

29. Where objectives contained in the appendices will be subject to further detailed reports these will be accompanied by a robust business case. These reports will include sufficient financial detail in order to set out the full and robust financial implications as well as be fully informed of associated risks.

Legal Implications

30. The Council is a statutory member of the Public Services Board, set up under Part 4 of the Well-Being of Future Generations (Wales) Act 2015 ('WBFG Act'), for the local authority, the Local Health Board, the fire and rescue authority and Natural Resources Wales to act jointly to improve the economic, social, environmental and cultural well-being of their area by contributing to the achievement of the national well-being goals set under the WBFG Act.
31. As set out in the body of the report, the Public Services Board is required to prepare and publish a Local Well Being Plan ('the Plan'), which sets out the local well-being objectives and the steps that it proposes to take to meet them, in order to maximise the Board's contribution to delivering the well-being goals within its area. The Plan must be prepared having regard to the legislative requirements, including a statutory consultation process, set under Chapter 2 of Part 4 of the WBFG Act and the statutory guidance issued by the Welsh Government: [SPSF3 Guidance Update \(gov.wales\)](https://gov.wales/spsf3-guidance-update). These matters are addressed in the report.
32. The Council will need to be satisfied that the Local Well-Being Plan aligns with the wellbeing objectives set out in Cardiff's Corporate Plan.
33. The Local Well-Being Plan must be published within one year after the date of the ordinary local government elections, that is, by 5 May 2023. Before publishing the Plan, it must be approved by each of the Public Services Board's statutory members, of which the Council is one.
34. In considering this matter the decision maker should have regard to the Council's duties under the Equality Act 2010 (including specific Welsh public sector duties). Pursuant to these legal duties Councils must, in making decisions, have due regard to the need to (1) eliminate unlawful discrimination, (2) advance equality of opportunity and (3) foster good relations on the basis of protected characteristics. Protected characteristics are: (a) Age, (b) Gender reassignment (c) Sex (d) Race – including ethnic or national origin, colour or nationality, (e) Disability, (f) Pregnancy and maternity, (g) Marriage and civil partnership, (h) Sexual orientation and (i) Religion or belief –including lack of belief.

35. When taking strategic decisions, the Council also has a statutory duty to have due regard to the need to reduce inequalities of outcome resulting from socio-economic disadvantage ('the Socio-Economic Duty' imposed under section 1 of the Equality Act 2010). In considering this, the Council must take into account the statutory guidance issued by the Welsh Ministers (WG42004 A More Equal Wales The Socio-economic Duty Equality Act 2010 (gov.wales) and must be able to demonstrate how it has discharged its duty.
36. An Equalities Impact Assessment aims to identify the equalities implications of the proposed decision, including inequalities arising from socio-economic disadvantage, and due regard should be given to the outcomes of the Equalities Impact Assessment.
37. The approval of the Local Well-Being Plan on behalf of the Council is a non-executive function, which requires the approval of full Council.

Impact Assessments

38. An Equalities Impact Assessment [EIA] is attached at **Appendix 4** and a Child Rights Impact Assessment [CRIA] is attached at **Appendix 5**. Findings from these assessments have informed the proposals set out in this Cabinet report. Further impact assessments will be completed for any additional specific areas of risk identified following this Cabinet decision.

HR Implications

39. There are no direct HR implications arising from this report. However, the Council's directorates will all have a key part to play in the achievement of the objectives set out in the Well-being Plan. The areas identified in the Workforce Strategy 2023 – 2027 will be key requirements to ensure that the Council has in place the right roles and employees with the necessary skills, to deliver the key initiatives set out in the plan.

Property Implications

40. There are no further specific property implications in respect of the Local Well-being Plan 2023-28 Report. Where the Council has any property transactions or valuations required to deliver any proposals, they should be managed in accordance with the Council's Asset Management processes and in consultation with relevant service areas, such as Legal, as appropriate.

CABINET PROPOSAL

Council is recommended to approve the Well-being Plan

THE CABINET
23 March 2023

The following appendices are attached:

- **Appendix 1** – Cardiff Well-being Plan
- **Appendix 1A** - Cardiff Public Services Board Members – Strategic Plans
- **Appendix 1B** - Well-being Objectives – Contribution to the National Well-being Goals and Timescales
- **Appendix 2**: Recommendations of the Policy Review and Performance Scrutiny Committee
- **Appendix 3**: Response to the recommendations of the Policy Review and Performance Scrutiny Committee
- **Appendix 4**: Equality Impact Assessment
- **Appendix 5**: Child Rights Impact Assessment

Mae'r dudalen hon yn wag yn fwriadol



Cardiff Well-being Plan 2023-28



This document is available in Welsh /
Mae'r ddogfen hon ar gael yn Gymraeg



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Context

What is Cardiff's Public Services Board?

Cardiff's Public Services Board (Cardiff PSB) brings together the city's public service leadership and decision-makers, including those from the Local Authority, Health Board, Natural Resources Wales, Welsh Government, the Third Sector and the Fire, Police and Probation services. The purpose of the PSB is to improve the economic, social, environmental and cultural well-being of Cardiff by strengthening joint working across the city's public services.

What is a Well-being Plan?

Every five years, Cardiff PSB is required to produce a new Well-being Plan. This is Cardiff's second Well-being Plan, covering the period 2023-2028.

The Well-being Plan sets out the Cardiff PSB's priorities for action over the next five years, focusing on the areas of public service delivery which fundamentally require partnership working between the city's public and community services, and with the citizens of Cardiff.

The Plan contains 'Well-being Objectives', areas for action that the Cardiff PSB have identified as being most important. It also contains 'Priorities' or the steps that the city's public services, together, will take forward.

The Well-being Plan should therefore be seen as a complementary document to the strategic plans and Well-being Objectives of each PSB member (which are summarised in Appendix A), focusing on delivering 'collaborative advantage' in areas of city life and public services which fundamentally require joint working between one or more of the public services.

The Plan responds to a wide-ranging evidence base on the quality of life and public services in Cardiff, and how these might change over the years to come. This includes:

- [Cardiff's Local Well-being Assessment](#): a comprehensive study of the quality of life in Cardiff undertaken in 2022. The assessment includes a '[Cardiff Today](#)' report, which identifies where the city is performing well, where it needs to improve and its key challenges, and a '[Cardiff Tomorrow](#)' report, which sets out the long-term trends facing Cardiff and the impact these will have on the city's public services.
- [The Cardiff and Vale Population Needs Assessment](#): an assessment of the needs for care and support amongst the residents of Cardiff and the Vale of Glamorgan, and the range and level of services required to meet that need.
- The views of the people of Cardiff (please refer to page 5 for an outline of the approach to consultation).

Well-being of Future Generations Act

The Well-being of Future Generations (Wales) Act 2015 is about improving the social, economic, environmental and cultural well-being of Wales. It requires public services to work together through Public Services Boards to improve the well-being of each Local Authority area and contribute to the seven national well-being goals. The contribution of this Plan and its priorities against the national well-being goals, as well as timescales for delivery, can be found at Appendix B.

The Act is designed to help improve the well-being of local communities and deliver more sustainable public services by ensuring that public bodies think more about the long-term, work better with people and communities and each other, look to prevent problems and take a more joined-up approach (known as 'the five ways of working').

Importantly, the Well-being Objectives and priorities contained in the plan should not be viewed in isolation, but as a mutually reinforcing programme of change which, collectively, will help public services in Cardiff respond to the pressures they are under and improve the lives of the people of Cardiff, particularly the city's most vulnerable citizens.



Reflecting on Cardiff's Local Well-being Plan 2018-2023

The Cardiff PSB published its first Well-being Plan in 2018, setting out Well-being Objectives and partnership priorities for action over the period 2018 to 2023, with an overarching ambition to make sure that, for generations to come, Cardiff is an even better place to live and work and where the benefits of growth are felt by all citizens, the region and nation.

Since that time, partners have worked together and have already made significant progress, as highlighted within the [Local Well-being Assessment \(2022\)](#). Cardiff PSB's [final Annual Report on its Local Well-being Plan 2018-23](#) reflects on progress made – against each Well-being Objective – over the lifetime of the Plan. Major achievements include:

- Helping to lift people out of poverty by achieving Living Wage City status, with PSB members leading the way and becoming accredited Living Wage employers.
- Progressing the journey towards becoming a Child Friendly City, with the rights of the child at the centre of city recovery and renewal following the pandemic.
- Launching the Cardiff & Vale Move More, Eat Well Plan, driving forward a whole-system approach to tackling obesity and health inequalities.
- Becoming the first authority in Wales to join the World Health Organisation's (WHO's) Global Network for Age-friendly Cities and Communities.
- Launching the Staff Healthy Travel Charter, setting out a number of commitments to help encourage employees to make the switch to sustainable modes of transport.

- Establishing a Climate Emergency Board, bringing together local public sector partners, as well as the city's Universities and utility companies, to support the delivery of the city's One Planet Cardiff Strategy and Action Plan.
- Convening a cross-public service response to the Covid-19 pandemic, with the introduction of new governance arrangements which ensured strategic support and information sharing at every level.

Why do we need a new Well-being Plan?

Whilst significant progress has been achieved, Cardiff, like all cities, is facing a number of persistent and major challenges. In particular, managing recovery and renewal from the Covid-19 pandemic; ensuring that population growth and economic success benefits all citizens; reducing the inequity gap between the city's most and least deprived; meeting the needs of an ageing population; responding to increasing demands on health and social services; and urgently making the systemic changes needed to mitigate the impacts of climate change and decarbonise the city.

No one public service can respond to these challenges alone. It will require close partnership working between Cardiff PSB members and other organisations in the public, private and third sectors, and most importantly of all, with the citizens of Cardiff. The ambition remains to ensure that, for generations to come, Cardiff is an even better place to live and work, and where the benefits of growth are felt by all citizens, the region and nation. The PSB has therefore agreed to retain its original Well-being Objectives, although 'Cardiff Grows in a Resilient Way' has been renamed 'One Planet Cardiff', with this Well-being Plan setting out refreshed partnership priorities for action over the next five years, and beyond.

How did we develop the Well-being Plan?

In March 2022, Cardiff PSB published its [Local Well-being Assessment](#), which identifies areas where the city is performing well, where it needs to improve and its key challenges, including [future trends](#). At the same time, the Cardiff & Vale Regional Partnership Board (RPB)¹ published its [Population Needs Assessment](#), which contains an assessment of care and support needs amongst the residents of Cardiff and the Vale of Glamorgan, as well as the range and level of services required to meet that need.

Using the findings of the Cardiff Local Well-being Assessment and the Cardiff & Vale Population Needs Assessment², as well as taking into account the [2020 Future Generations Report](#), work began to review the objectives for improving the well-being of Cardiff. As part of this work, and in response to the range of issues identified within the assessments, Cardiff PSB and the Cardiff & Vale RPB worked together to produce a list of the wide range of priorities for Cardiff and the Vale of Glamorgan.

Following this, a further exercise was undertaken to develop a more focused list of priorities for inclusion in the Well-being Plan, that would enable progress against each of Cardiff's Well-being Objectives.

Priorities were assessed for inclusion using the following criteria:

- They can only be addressed through **strategic partnership working** (i.e., not through core business/ the statutory responsibility of one organisation).
- They require partnership working between **members of the PSB and/or RPB**
- They require partnership working on a **Cardiff and/or Vale of Glamorgan geographical footprint**.

In order to test and discuss the resulting proposed list of priorities for partnership working, a workshop was held in early July 2022, bringing together policy and data leads from public and third sector organisations across Cardiff and the Vale.

Following the workshop, on 21 July 2022, an amended list of proposed strategic partnership priorities by well-being objective was created and submitted to the Future

Generations Commissioner for advice. The response from the Commissioner was received on 21 September 2022.

This led to the development of a draft Well-being Plan for consultation, which was approved by the PSB at its meeting on 5 October 2022. The draft Plan was also considered by Cardiff Council's Policy Review and Performance Scrutiny Committee (PRAP) – which has overarching responsibility for the scrutiny of Cardiff's Public Services – at its meeting on 18 October 2022.

Consultation

The 12-week statutory consultation on Cardiff's Draft Well-being Plan ran from 28 October 2022 to 20 January 2023. As well as providing statutory consultees with a copy of the draft Plan, an online survey – which focused on the Well-being Objectives and priorities for partnership working – was made available on the PSB's website. The consultation was promoted via the Council's media channels, to the Citizens' Panel through networks and community groups and in community buildings.

The Cardiff PSB also agreed that the most recently published annual 'Ask Cardiff' survey results would be used to supplement the results of the direct consultation on the Well-being Plan. The Ask Cardiff survey gives people living and working in Cardiff, as well as those visiting the city, the chance to share their experiences of public services. The survey is well established in Cardiff – it has been running since 2002 and, as a citizen survey, has one of the highest response rates of any local authority in Wales or UK Core City.

The findings of the online survey and Ask Cardiff, as well as other relevant surveys, including the Child Friendly City survey, were analysed, ensuring that the Well-being Plan and the PSB's priorities for partnership working align with issues identified by citizens. The findings can be found [here](#). Conversations with Cardiff's communities will be maintained moving forward, as a focus is placed on delivering the priorities.

This Plan therefore takes into consideration the feedback from the Future Generations Commissioner, citizen engagement, formal submissions from stakeholders and the views of Scrutiny.

¹ The Cardiff and Vale Regional Partnership Board was established by the Social Services and Well-being (Wales) Act 2014 to ensure local health boards, local authorities and the third sector work together to deliver services, care and support that meets the needs of people who live in Cardiff and the Vale.

² **Please note:** the Cardiff Local Well-being Assessment and the Cardiff and Vale Population Needs Assessment provide a snapshot in time, having been based on the latest data available at the time - 2021 Census data had not been released when the assessments were published, for instance. Evidence gaps and data limitations are considered within both assessments. Where possible, this Plan, including the priorities, has been evaluated to ensure that the most recently available data - at the time of writing - has been referenced and taken into consideration.



How will we deliver our priorities for partnership working?

Delivering the Well-being Plan's priorities for partnership working will require action across multiple timescales and levels, from the immediate and operational, to the long-term and strategic.

To deliver on the priorities for partnership working, a review of partnership governance on a Cardiff and Vale regional footprint has therefore been undertaken. The review focused on ensuring that partnership governance arrangements reflect the new priorities identified in the Plan, that there is clarity over responsibilities and accountabilities for delivering partnership priorities, and that the complex statutory arrangements work in a streamlined and connected way locally.

The review therefore recognised that each priority needs a 'home' and a line of sight to the Cardiff PSB or Cardiff & Vale RPB.

Where the RPB is proposed to lead on oversight and delivery of partnership priorities (in Well-being Objectives 1 and 2) this is clearly identified within the Well-being Plan.

Measuring Progress

Progress will be measured against a combination of national, regional and local outcome indicators as listed under each Well-being Objective.

The outcome indicators provide objective measures of the city's performance; the trends they measure are difficult to influence directly and no single body or organisation can be held accountable for delivering them. As a result, no target is set against them.

The latest data is available on [Cardiff's online City-wide Dashboard](#). The Dashboard brings together a number of data-sets, grouped by different themes, to present a picture of life in Cardiff. The data can be viewed over time and, where available, compared with other areas or broken down to sub-Cardiff level.

Progress against the Well-being Plan's indicators and priorities will be reported on annually, as part of the PSB's Annual Report.³

Please refer to the '**Measuring Progress - Outcome Indicators**' section on page 58 for a complete list of the indicators.

³ **Please note:** the frequency at which the data is updated varies for each indicator. The data source also varies for each indicator and may change over time as new information becomes available, or current sources are amended or cease to be published. The first Annual Report against this Well-being Plan will provide a baseline for each indicator moving forward, although this data may be subsequently revised in future reports.



Cardiff Today and Tomorrow



Cardiff Today

Cardiff is a great place to live. Levels of general health in Cardiff are high; life expectancy is increasing, and the city is performing above the Welsh average across a range of healthy lifestyle indicators. Education attainment has risen every year in Cardiff since 2012⁴ and Cardiff schools now rank amongst the top performers in Wales. As the economic powerhouse of Wales, Cardiff continues to play a vital role in creating jobs and wealth for the people of the city and the wider city region, accounting for 19% of Welsh Gross Value Added (GVA) and the wider Capital Region also creates over half the economic output of Wales. Furthermore, Cardiff is a safe place to live with the second lowest crime rate of comparable cities in England and Wales.

However, there are still areas of challenge – not least the current cost of living crisis, where rising inflation and energy price increases are putting pressure on the incomes and well-being of households across the city, impacting vulnerable individuals and families the hardest. As with other cities in the UK, significant and entrenched inequalities exist in Cardiff. In terms of income deprivation, almost one fifth of the Lower Super Output Areas (LSOAs) in Cardiff are ranked in the most deprived in Wales, the third highest proportion of all Welsh Local Authorities. This turns to over a third when looking at LSOAs in the ‘Southern Arc’ – an area stretching from Ely in the West to St Mellons in the East with a population of approximately 155,000 people. If the Southern Arc of Cardiff were a single local authority, it would be by some margin the most deprived in Wales.

Furthermore, whilst levels of general health in Cardiff are high, Cardiff also has clear health inequalities across the city, with wards in the Southern Arc again most deprived. There is ample evidence that social and environmental factors, including education, housing,

air quality, employment status, income level, gender and ethnicity have a marked influence on how healthy a person is. For instance, the Covid-19 pandemic exposed how existing inequalities, such as deprivation, low income, and poor housing, were associated with an increased risk of becoming ill with the disease. The indirect health and well-being impacts of the pandemic are also important to consider; for instance, decreases in activity levels were seen during the restrictions and levels have not yet recovered. The long-term health and wellbeing consequences of the Covid-19 economic crisis are likely to be unequally distributed, exacerbating health inequalities for individuals from poorer and disadvantaged backgrounds, ethnic minority groups and deprived communities.

Children and young people, in particular, witnessed significant disruption to their daily lives as a result of the virus. Following the restrictions, there has been a significant rise in children and young people presenting with emotional and mental health issues. The Covid-19 pandemic also represented a great direct risk to the city’s older people, with services reshaped and additional care and support measures put in place to meet the challenge. Partnership working and integration between the city’s health and social care services was - and continues to be - taken to new levels as a result.



⁴ Whilst the introduction of a new national performance framework means that both year-on-year and national comparison data is not available, the overall performance of Cardiff schools has shown notable improvement over the past five years. This is evidenced by Estyn inspection outcomes, national categorisation, and attainment across all key stages of education when compared to Central South Consortium (CSC) and national averages

The pandemic has also impacted city life, with the cultural scene, retail and hospitality sectors – some of the major draws for residents and visitors alike – particularly affected by prolonged closures and restrictions. Those employed by these sectors have been most adversely affected – typically young people, women, and people from an ethnic minority background. Indeed, the number of people claiming unemployment related benefits (claimant count rate) in Cardiff doubled at the beginning of the pandemic. It has since declined but remains about its pre-pandemic level

The return of footfall levels in the city centre to pre-pandemic levels points to the strength and resilience of the city economy. The level of investment in the city, alongside the ongoing delivery of major projects, also serves to accelerate recovery and position Cardiff as a high-value economy well served by digital and transport infrastructure. However, the city faces a number of challenges. With office workers unlikely to return to the city centre in the same volumes and the ‘Amazonisation’ of the high street offer, over the medium to long-term, the city centre must be re-imagined to respond to these emerging trends and become a destination for shopping

and leisure. The ongoing transformation of the city – through investment in digital and transport infrastructure and the creation of high-quality and environmentally sustainable public spaces – will be key.

More broadly, climate change remains the defining global challenge of our generation. The message could not be clearer and the UN’s Intergovernmental Panel on Climate Change (IPCC) report, published in February 2022, provides the starkest warning yet. The effects of the climate emergency are already being felt in Cardiff, including erratic weather patterns, heatwaves, and changes in biodiversity – with the city subsequently facing a nature emergency as a result. The journey to address the challenge is not new, however, and work has been underway to reduce Cardiff’s carbon dioxide emissions and to increase its climate change and ecosystem resilience for many years. Further action to address the climate emergency is being taken forward through Cardiff’s [One Planet Strategy and City-wide Action Plan](#) as the city looks to become carbon neutral by 2030.





Cardiff Tomorrow: Trends, Opportunities and Challenges

A Growing, Ageing and Increasingly Diverse Population

Cardiff has grown significantly over the last 25 years and although population projections indicate a slowdown in growth over the next 25 years (2018-2043), there is still a projected increase of 24,642 residents.⁵ As a result, it is estimated that Cardiff will need between 19,000 and 30,500 new homes and 30,000 and 43,000 new jobs by 2036.

This growth will not be even across age groups, however, with the highest growth rate predicted for those aged 65+, primarily due to increasing life expectancy. The continued growth in the city's older population will result in greater need and consequently greater demand for health and care services due to frailty and chronic illness, such as dementia. Meeting the needs of an ageing population – and reducing pressure on services – will require ensuring the city is an age-friendly environment that supports older people to be active, participate in all aspects of city life, and live independently in their own homes for as long as possible.

It is also important to recognise that Cardiff has an increasingly diverse population, with people from many different cultures and backgrounds. According to the 2021 Census, 16.5% of Cardiff's residents were born outside the UK, the highest figure in Wales. Additionally, 21.2% of Cardiff residents belong to an ethnic minority group, which rises to 32.7% when considering those aged 4 to 15. Cardiff has seen positive total net migration for a number of years and, whilst latest projections show much lower net migration levels over the next 15 years, Cardiff will remain a key place of welcome, particularly for those seeking refuge and asylum. This is a great asset to our communities, but also means that needs can differ across the population. Services need to be able to adapt and respond to this diversity, empowering people by providing access to the right information, advice, and assistance.

⁵ **Please note:** These projections are based on mid-2018 estimates, which are higher than the latest Census and 2021 mid-year estimates. These projections were therefore created prior to Brexit and the onset of Covid-19. Nonetheless, the population is still expected to grow and increase the pressure on services.

Cardiff's Role as an Economic Driver

As Wales' core city, Cardiff is fundamental to delivering economic prosperity – not just for the residents of the city, but for the wider city region and Wales. Moving forward, work will be needed to ensure that the city remains an attractive place to both live and work. As a national centre for arts, sport and performance, enhancing the city's cultural assets will be crucial, recognising the importance of culture to city life, to the economy and to well-being. Enhancing the city's green and blue assets will also be important – the city already has a rich heritage of green and blue infrastructure which form an integral part of its character.

Likewise, housing is central to liveability and ensuring that new homes are high-quality, sustainable and energy-efficient is fundamental. Furthermore, agglomeration, innovation and creativity – particularly with regards to the green economy – will be key to driving economic growth and jobs, linking in with work being undertaken by the Cardiff Capital Region.

Transport also has, and will continue to have, a major influence on the factors which make cities attractive, providing access to jobs and markets for businesses. An integrated transport system that offers safe, efficient, and sustainable travel for all, and where public transport, walking and cycling provide real alternatives to car travel, is key to making Cardiff a desirable capital city.

An Unequal City

Whilst growth will bring major economic, social, and cultural opportunities, it will also bring significant challenges. There is a need, in particular, to address inequality across all areas of well-being. One of the major drivers of inequality is poverty – with those living in the more deprived areas of the city more likely to suffer poorer health, lower pay, and higher crime, resulting in greater pressures on services and budgets across the public sector. The pandemic served to highlight the levels of inequality that exist across Cardiff, and this is only set to further deepen due to the cost of living crisis.

To lift people out of poverty, an inclusive economic recovery is needed that drives forward development and regeneration across the city – delivering excellent education, jobs that pay at least the Real Living Wage and jobs that provide opportunities for progression. To address health inequities, prevention will need to be at the heart of improving health outcomes. A whole-system approach will be needed that amplifies the importance of, and supports the take-up of, immunisations and screenings as well as healthy and active lifestyles, and that improves environmental factors such as air quality and access to green space.

Climate and Nature Emergencies

The need to change the way we live in order to mitigate the impacts of the global climate and nature emergencies is another complex and serious challenge facing all of Cardiff's residents, along with the well-being of cities and communities around the world. The impacts of climate change, the need to adapt to these changes, and the need to decarbonise will even affect how the objectives and priorities within this Plan are delivered. To deliver sustainable growth and increase the resilience of our ecosystems, major shifts are needed in the use and sourcing of energy, the use of the car and the procurement of food and services to significantly reduce carbon emissions. A fundamental transformation is therefore needed across

energy, transport and food systems. This can only be achieved by working in partnership on a local, regional and national scale to deliver infrastructure and public services that, by design, contribute to a carbon neutral city and a healthy natural environment.

Climate change will have a significant impact on health and well-being, as well as on particular population groups in society – for example, people on low incomes are less likely to have the resources to adapt to or recover from floods or extreme weather. It is therefore of utmost importance that the transition to net-zero is carefully managed to be both equitable and fair.

A Post-Covid Era

The response to the pandemic was characterised by unprecedented levels of partnership working. Recovery presents public services with a once in a generation opportunity to work even more collaboratively to reduce inequities, improve population health and respond to the climate emergency. Services will need to be permanently adapted to ensure effective operation in a post-pandemic world, whilst others may have their business models fundamentally challenged. By shifting thinking to focus on how, by working together and with closer involvement of the users of services, Cardiff's Public Services can have a greater impact on the health and well-being of the city's population.





Ways of Working

The demands on public services are evolving rapidly, as are the ways that people interact with the public sector and their expectations. Effective partnership arrangements are needed now more than ever to bring partners together to solve complex public services problems. Partnership working will be characterised by the following five ways of working:

Long-term – balancing short-term needs while safeguarding our ability to also meet the long-term needs of our communities

PSB partners are collectively working towards making Cardiff a stronger, fairer, and greener capital city, where all citizens feel able to contribute to and benefit from the city's success. In doing so, public services are facing a series of immediate and long-term crises that each demand a collective response, as highlighted in the [Cardiff Tomorrow report](#). An important part of this is enhancing the use of data across the public service system to inform decision making, service management and service improvement, building on the partnership approach to data-informed decision making developed during the Covid-19 pandemic.

Collaboration – acting in collaboration with partners and stakeholders to meet our well-being objectives

As exemplified by the response to the Covid-19 pandemic, the complex challenges facing public services cannot be met by one organisation, sector or public service acting alone – a whole-system response from the city's public services is needed. Building on the progress made in this area during the pandemic, strengthened partnership arrangements and joint working will therefore be required in order to respond to increased demand and new, complex issues that are arising as the city emerges from the pandemic. The PSB's ability to facilitate the partnership-wide conversations that need to take place will be crucial.

In practice, this will mean cutting across organisational boundaries to drive change and break down traditional structures by progressing, for example, the development of 'locality working' models for planning and delivering services. This will involve bringing together and combining assets and services communities – including schools, health and care services, local policing and the third sector – to ensure that public services are accessible and tailored to meet local needs. It will also involve influencing other areas of work, such as the development of regional economic growth frameworks.

This Well-being Plan identifies the critical issues that public services need to work together on over the years ahead; all relevant partners and stakeholders will be engaged with to progress delivery of the priorities, as well as to ensure other opportunities and interdependencies are identified.

Integration – considering how our well-being objectives may impact upon each of the well-being goals, or on partners' individual objectives

PSB members are committed to working collectively towards achieving the common objectives and partnership priorities set out in this plan, which are complemented by those in their respective strategic plans (Appendix A). The objectives and priorities identified have been set with regard to the national well-being goals and addressing the issues identified in [Cardiff's Local Well-being Assessment 2022](#) and [Cardiff and the Vale's Population Needs Assessment](#). Both of these assessments – and subsequently this Plan – highlight the interconnections between social, economic, environmental and cultural well-being. It will be important that, through the implementation/delivery of the partnership priorities, that the interconnections continue to be recognised and built upon to ensure that the widespread benefits of each priority area are realised.

Prevention – acting to prevent problems occurring or getting worse to help us meet our objectives

In everything that the Cardiff PSB sets out to achieve, the Board will place a focus on intervening early, addressing the root causes and aiming to, wherever possible, prevent problems before they happen, building resilience. Effective use of data will be crucial to understanding the root causes of issues, as opposed to the symptoms, and will help identify what the most effective preventative measures might be, and when and where to intervene. In practice, prevention will mean identifying and working with vulnerable children and families to put in place the support they need at the earliest possible stage, way before crisis point is reached; it will mean working to keep people independent and healthy in their own homes and communities for as long as possible; improving our environment – the air we breathe and the spaces we live, play and work in; and it will mean working to tackle health inequities and poverty, creating a more inclusive city, where all citizens feel able to contribute to and benefit from the city's success.

Involvement – involving people with an interest in achieving the well-being goals and ensuring that those people reflect the diversity of Cardiff

To understand the needs of service users and cohorts, as well as to ensure that services reflect the diversity of the city, it is important that local solutions are developed in partnership with local people, involving people and communities in the decisions that affect them and, where appropriate, in their design and delivery. This will make better use of resources by improving policy and decision making, whilst also accessing new information, ideas, and suggestions. As previously highlighted, this Well-being Plan was developed by taking into consideration the views of citizens; a '[Consultation Overview Report](#)' has been produced by the PSB, which provides a summary of the key findings of relevant consultation exercises.

A focus will continue to be placed on increasing levels of citizen engagement, particularly from civically disengaged groups and young people, as well as exploring joint and common approaches to consultation, in line with the [National Principles for Public Engagement in Wales](#). Conversations with communities will be ongoing and will consider longer-term needs to continuously inform planning and delivery.





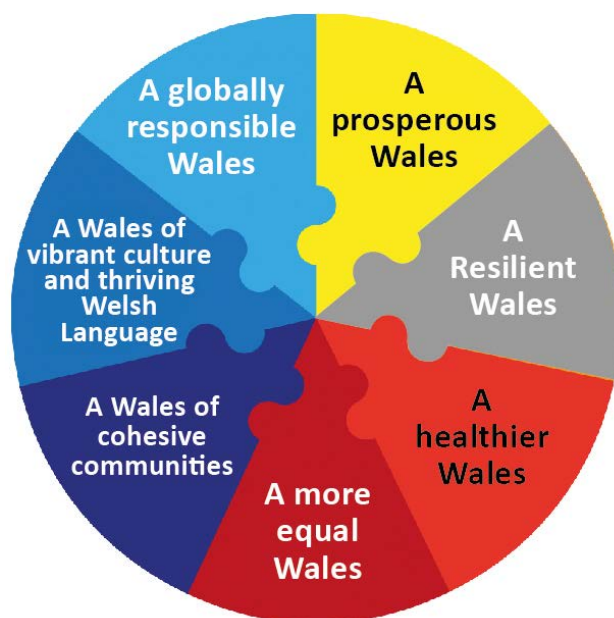
Cardiff is a Great Place to Grow Up



Introduction

For many children and young people in the city, Cardiff is already a great place to grow up. Educational provision and learner achievement has improved significantly in recent years, and the city offers a wealth of opportunities to build a career and to take part in sports, leisure pursuits and culture.

Nonetheless, inequality is still evident in Cardiff, and it has a profound effect on the lives of children and young people and their families. The pandemic worked to further highlight and exacerbate existing inequalities – particularly impacting on the city’s most vulnerable children and young people. Addressing the inequality gap remains of utmost importance moving forward, requiring a joined-up and integrated approach across partners, with effective coordination of services around the child.



Measuring Progress:

City-level outcome indicators that the PSB will seek to impact
Percentage of children in low-income families
Mental well-being: children & young adults and adults (National Indicator 29)
Percentage of children aged 4 to 5 who are a healthy weight
Percentage of students (aged 11-16) who are physically active for more than 60 minutes, less than 3 days a week by family affluence score
Percentage of children cycling/walking to school
Uptake of MMR2 by age 4 (second dose Mumps, Measles, Rubella vaccine)
Percentage of students who currently smoke at least weekly
Year 11 and Year 13 school leavers that are not in education, employment or training (Careers Wales)
Number of First Time Entrants to the Youth Justice System

Cardiff Today

Cardiff is already a great place for many of its children and young people to grow up, with a fast-improving school system alongside the advantages that a capital city can bring such as a diverse and extensive range of leisure, sporting, and cultural opportunities. Cardiff also has a rich heritage of green and blue infrastructure which allows children to connect with nature and play. Through the city's commitment to becoming a Child Friendly City, Cardiff is leading the way in ensuring that every child and every young person has their voice heard and their needs taken into account, with a Child Rights Based Approach embedded not just into the school system, but across all aspects of public services and city life.

In Cardiff, education attainment has improved every year since 2012⁶ and schools now rank amongst the top performers in Wales. However, as is the case nationally, there is still a significant gap in educational outcomes between pupils from low-income families and those from more affluent backgrounds.

Indeed, too many children are living in low-income families in the city, which can have a detrimental impact on a child's future prospects and well-being. Children from a lower socio-economic background are more likely to be at risk of Adverse Childhood Experiences and the rates of children considered to be at risk, placed on the child protection register, or taken into care, are significantly higher in the city's most deprived communities. Evidence also suggests that children from a lower socio-economic background are more likely to have feelings of

isolation, be drawn into anti-social behaviour, young offending or suffer the effects of crime. It is recognised that children and young people are more likely to be the target of grooming and exploitation, particularly if they are considered to be more at risk or vulnerable.

Health and well-being in the early years of childhood particularly impacts on long-term outcomes. Whilst levels of general health for children in Cardiff are good, children living in the most deprived communities are more likely to suffer poorer health outcomes today and demonstrate symptoms which point towards poor health in the future.

Furthermore, whilst the full impact of the Covid-19 pandemic on Cardiff's children and young people remains to be fully understood, there is a risk that it could have a negative impact on educational attainment, rights, mental and physical well-being, and future pathways into employment. As a result of lockdowns and restrictions, children and young people experienced substantial changes to education, with several extended periods of school closures and a switch to online learning, separation from friends and extended families, and a lack of access to recreation, sport, and leisure activities. Subsequently, there has been a significant rise in children and young people presenting with emotional and mental health issues. Whilst the pandemic impacted all of Cardiff's children and young people, for the city's most vulnerable children and young people, the impact of the pandemic has been greater, further widening inequities.

⁶ Whilst the introduction of a new national performance framework means that both year-on-year and national comparison data is not available, the overall performance of Cardiff schools has shown notable improvement over the past five years. This is evidenced by Estyn inspection outcomes, national categorisation, and attainment across all key stages of education when compared to Central South Consortium (CSC) and national averages



Cardiff Tomorrow

Moving forward, the city will continue work to become a UNICEF Child Friendly City, with a Child Rights Based Approach embedded across all aspects of city life. This will ensure that children and young people are at the heart of all decisions, with their voice, needs and priorities heard. In addition, the city will remain committed to making every school in Cardiff a good school, where every child can receive a great education. This includes providing children and young people with the experiences, opportunities and skills needed in a 21st century workplace.

It is recognised that a child's general health – including what they eat – in their formative years has enormous long-term effects. The early years are therefore vital in terms of laying down the foundations for health, achievement, and well-being in later years. Improving childhood vaccination uptake, as well as increasing the percentage of children and young people with a healthy weight and increasing physical activity levels, will therefore represent a key priority for the city moving forward. Sport is a big part of the city's culture – from professional teams through to the thousands of grassroots teams and clubs across the city – and ensuring accessibility to children and young people will form a fundamental part of this work moving forward.

Aligned to this is the need to reduce children and young people smoking in Cardiff. Tobacco use is the biggest cause of preventable morbidity and mortality in Wales; it is also linked to inequality, with young people in Wales more likely to smoke, start smoking earlier and be exposed to tobacco smoke in a car journey if they come from less affluent families. It is therefore important that a focus is placed on prevention and cessation.

A strengthened joint approach will also be needed to support those vulnerable children and young people with complex health needs; this includes those children and young people with a learning disability or autism. Engagement has identified the need for accessible and understandable information, the right support at the right time, and smooth transitions between children's and adult services. Linked to this will be ensuring that appropriate support and care is in place for Cardiff's young carers, including mental health support and support for their education.

Looking ahead, mental health support in general will form a top priority for Cardiff. Recent increases in demand are projected to continue as the long-term impact of Covid-19 on children and their families emerges; climate change and extreme weather events are also predicted to have significant impacts on mental health and well-being moving forward. Supporting young people to fulfil their potential and be resilient to the pressures of modern life will therefore be central to maintaining their sense of well-being. As well as access to mental health services, access to play, physical activity and biodiverse green and blue natural spaces will play a key role in supporting mental well-being.

Furthermore, as the number of children coming into care is increasing year-on-year, helping families stay together will be of utmost importance moving forward, because outcomes for children are best when they are supported to grow up within their own families. It will therefore be crucial that partners – including teachers, health practitioners, Social Workers, Youth Workers, Third Sector and Early Years practitioners – work together to deliver joined-up approaches to enable the right conversations to take place at the right time, between the right people. This includes developing approaches to identify early those at risk of Adverse Childhood Experiences, putting in place multi-agency, preventative responses and interventions to support children and families before they reach crisis point. It also includes ensuring that families are aware of the services available to them.

Likewise, it will be crucial for work to continue in partnership to improve services for those children who are in, or have come into, the youth justice system, reducing the number of children entering the system and those reoffending by delivering the joint '[Building Safer Futures Together Strategy](#)' for youth justice. This includes addressing serious youth violence through developing a robust, integrated, data-led approach to public services that work with young people. Taking this Child Rights Based Approach forward will require the development of a holistic approach to preventing children coming into the justice system and supporting young people to be in a safer place in order to make better life choices.

Priorities for Partnership Working in Cardiff:

We Will:

Gain UNICEF Child Friendly City status, ensuring every child and young person has their voice heard and needs taken into account when planning and delivering services.

Through the Cardiff Commitment, improve collaboration between Schools, Employers, and Further and Higher Education Institutions to further develop the authenticity of the School Curriculum in Cardiff, strengthening the power of education to transform young people's futures and build the skills needed in 21st century workplaces.

Develop approaches to identify early those at risk of Adverse Childhood Experiences (ACEs) and establish preventative, multi-agency interventions that support children and families before they reach crisis point.

Deliver a nurturing, empowering, safe and trusted approach to emotional well-being and mental health for children and young people, enhancing preventative services and supporting children presenting in acute psychological distress. **(Strategic Lead: RPB)**

Improve childhood vaccination/immunisation uptake in Cardiff, particularly in the most deprived communities/ socio-economic groups, through delivering a data-led, targeted approach.

Increase the percentage of children and young people with a healthy weight and increase physical activity levels, by delivering the [Move More, Eat Well Strategy 2020-2023](#).

Reduce – and ultimately prevent – the uptake of smoking in children and young people.

Develop an integrated care model – and improve the support offer – for children and young people with co-occurring complex health and disability needs. **(Strategic Lead: RPB)**

Deliver safe and supportive communities to keep our children and young people safe from harm by:

- Preventing and reducing offending by children and young people through delivering the [Building Safer Futures Together Strategy](#) for youth justice.
- Addressing serious youth violence through developing a robust, integrated, data-led approach to public services that work with young people.

Identify and recognise unpaid carers, including young carers, for the vital contribution they make to the community and the people they care for, enabling unpaid carers to have a life alongside caring. **(Strategic Lead: RPB)**



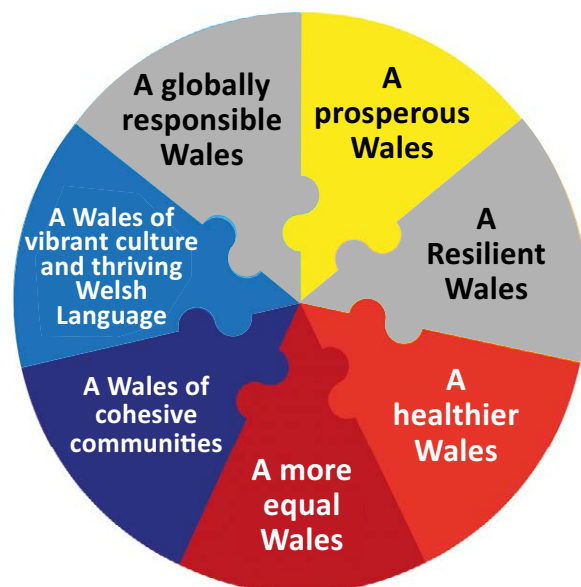


Cardiff is a Great Place to Grow Older



Introduction

The population in Cardiff is ageing, as it is across Wales. The decisions and actions that are taken now – in partnership across public services – will be crucial in helping support people to remain in good health and live independently at home as they grow older. A key part of this will be the ongoing focus on joined-up planning and integrated service delivery across public services.



Measuring Progress:

City-level outcome indicators that the PSB will seek to impact
Percentage of people aged 65+ reporting their general health as being very good or good
Percentage of people aged 65+ of a healthy weight
Percentage of people aged 65+ reporting they felt involved in any decisions made about their care and support
Percentage of people aged 65+ reporting they received the right information or advice when they needed it
Percentage of people aged 65+ reporting they live in the right home for them
Percentage of people aged 65+ reporting loneliness
Life satisfaction among older people

Cardiff Today

Over 50,000 citizens aged 65 and above live in Cardiff, who contribute to all areas of life in the city.

Life expectancy is increasing, and the city has recognised the need to adapt if it is to support the continued physical and mental well-being of the older population. In recent years a focus has been placed on designing communities in a way that accommodates the needs of older people, with housing options developed that enable people to live independently, in their own homes and communities for as long as possible. 86.7% of older people (aged 65+) feel that they live in a home that best supports their well-being as a result, with four-fifths feeling actively involved in decisions made about their care and support.

However, increased life expectancy has also meant a greater number of people suffering from ill health in later life and relying even more on public services. Older people are more likely to have long-term conditions and complex care needs, and have longer, more frequent stays in hospital. Longstanding issues related to delays in the discharging of older patients can particularly lead to worse health outcomes and increase long-term care needs, and there is a

recognised need to increase community care capacity for adults. Furthermore, poor health in older age can contribute to increased social isolation, separating older people from their communities.

As well as representing the greatest risk to the city's older people, the Covid-19 pandemic further increased loneliness and isolation for people of all ages, and increased the risk of health anxiety, panic, and depression. It also highlighted the importance of public services for many older people in the city, particularly those who are most vulnerable. To meet the challenge, services were reshaped and additional care and support measures put in place, which has seen a lasting strengthening of partnership working between the city's health and social care services.

Demand pressures and costs associated with an ageing population are therefore significant and show no sign of reducing. In parallel, the UK is continuing to face a shortage of care workers and health care staff, with national demand outstripping supply of these essential posts. Finding solutions to these long-term challenges will mean public services working in ever closer partnership to help older people stay safe, as healthy and independent as possible, and to lead lives that have value, meaning and purpose.





Cardiff Tomorrow

Cardiff's ageing population is expected to continue to grow – over the next ten years, there is expected to be a 17.8% increase in those aged 65+, a 9.2% increase in those aged 85+ and a 5.9% increase in those aged 90+ ⁷. It is therefore important that the city focuses on creating age friendly environments which foster healthy and active ageing, making it possible for people to continue to stay in their homes, participate in the activities they value – including arts, culture and heritage events – and contribute to their communities for as long as possible. Preventing any unnecessary time spent in hospital will remain crucial to this agenda and close partnership working will be essential to progress a strategic response, including establishing interim assessment arrangements for discharge and recovery outside of hospital, setting up a joint reablement model of care, and using block contracts for domiciliary care.

To ensure that Cardiff becomes a truly age friendly city, older people will need to be enabled to have a voice in the issues that affect them, with support delivered in locality-based settings and based on what matters to the individual. Crucial to this will be ensuring that the right staff, with the right skills, are in place to provide good quality care and support.

Furthermore, to ensure that older people can continue to stay in their homes for as long as possible, it is important that the city remains committed to delivering new affordable housing specifically for older people. This includes accessible/flexible accommodation that allows for ageing in walkable neighbourhoods within easy reach of local services and activities.

As the older population grows, it is recognised that needs will continue to change – the city's increased older population will result in an even greater

demand on both health and care services. As well as demands on services due to frailty in older age and long-term medical conditions, an increasing number of older people will suffer from chronic health issues, such as dementia. By 2025, there are projected to be approximately 7,000 people living with dementia across Cardiff and the Vale of Glamorgan; the ambition is therefore for Cardiff to be a Dementia Friendly City. As part of this ambition, it is crucial to understand how best to enable people with dementia to live in the community. In addition, assessment, diagnosis, and care planning practices will require genuine collaboration with older people, their carers and their families, so that their plan reflects what is important to them and achieves the outcomes they value.

It is important to consider and mitigate against the impacts that climate change and extreme weather events could have on older people – such as flooding and heatwave events. As well as being at higher risk of heat-related illness and mortality, social isolation may increase during heatwaves. Older people are also particularly vulnerable during flooding events that could lead to disruption to their health and social care support.

In order to increase resilience, as well as to tackle social isolation and loneliness generally, local communities need to have accessible, local and strong community networks to support the needs of older people where they live. Enabling older people to play a role in their communities, developing intergenerational services and events, as well as improving access to community and cultural activities, can support older people to stay active and connected in an age friendly city. Additionally, it will be important to explore and further develop the potential of digital solutions as a way to reduce social isolation – this includes ensuring that residents have easy access to equipment that is appropriate to their needs as they grow older.

⁷ **Please note:** These projections are based on mid-2018 estimates, which are higher than the latest Census and 2021 mid-year estimates. These projections were therefore created prior to Brexit and the onset of Covid-19. Nonetheless, the population is still expected to grow and increase the pressure on services.

Priorities for Partnership Working in Cardiff:

We Will:

Establish integrated, locality-based, health and care services focused on meeting and improving the health and well-being of the local population. **(Strategic Lead: RPB)**

Deliver the [Age Friendly City Action Plan](#), ensuring older people can enjoy all aspects of life and are provided with opportunities to participate in activities and events to improve their well-being and enrich their lives.

Work towards becoming a Dementia Friendly City which helps people living with dementia and their families to thrive and which ensures that public and commissioned services are reshaped to meet current and future demand. This includes ensuring an equitable and timely access to a diagnosis and person-centred care delivered locally, as well as increasing awareness of dementia and ways to reduce risk. **(Strategic Lead: RPB)**

“

Cardiff's ambition ... where older people are more empowered, healthy and happy

”



Cardiff Library
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THE MILL

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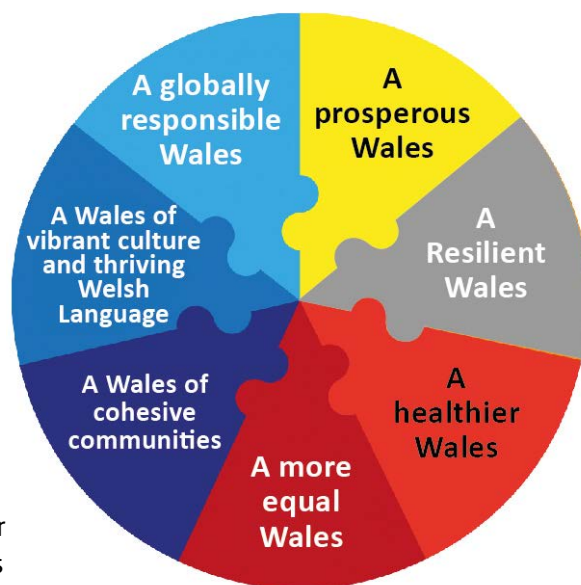
Supporting People Out of Poverty



Introduction

Cardiff has a strong economy. Unemployment levels compare well with the UK's Core Cities and it has the second lowest percentage of children living in workless households out of the Welsh Local Authorities. However, almost one fifth of its Lower Super Output Areas (LSOAs) are ranked in the 10 % most income deprived in Wales, the gap in healthy life expectancy between the least and most deprived areas of the city has continued to widen and significant differences in educational attainment levels persist. Furthermore, in the more deprived wards of Cardiff, air quality is poorer, there is less access to green space and crime is concentrated in these areas.

To support people out of poverty will therefore require action on many fronts. These include increasing job opportunities and jobs that pay at least the Real Living Wage, preparing people with the right skills for the workplace, improving health outcomes and supporting rough sleepers off the city's streets.



Measuring Progress:

City-level outcome indicators that the PSB will seek to impact
Percentage of households in poverty (i.e. below 60 % of median income) by Middle-Layer Super Output Area (MSOA) (after housing costs)
Number of accredited Real Living Wage employers
Number of workers receiving a pay rise onto at least the Real Living Wage
Healthy life expectancy at birth (male & female) including the gap between the least and most deprived (National Indicator 2)
Percentage of low-birth-weight babies (National Indicator 1)
Percentage of adults eating five or more portions of fruit and vegetables a day by deprivation
Percentage of adults active for less than 30 minutes in a week by deprivation
Percentage of adults reporting being a healthy weight by deprivation
Percentage of adults who are current smokers
Housing Affordability: Ratio of house price to median gross annual salary (ONS)
Rough sleepers per 10,000 persons
Food poverty: Estimated percentage of individuals in the previous six months, a) having smaller meals than usual or skipping meals, b) missing meals to afford to pay bills, c) being hungry but not eaten, d) receiving food from a food bank or charity, e) not eating for a whole day, f) none of these
Percentage of households in fuel poverty

Cardiff Today

Cardiff has seen significant economic growth during the last 30 years. However, the patterns of poverty and inequality that emerged a generation ago remain and are being exacerbated by the lasting impact of the Covid-19 pandemic and cost of living crisis.

Overall unemployment in Cardiff is low compared to the UK's Core Cities, and the claimant count rate has generally followed a downward trend over the past two years although it is yet to return to pre-pandemic levels. However, the rate varies significantly across the city with the claimant count rate in the Ely ward being roughly 11 times higher than in Lisvane. The percentage of households in material deprivation has fallen since 2016-17 but is still above the Wales-wide average; additionally, a quarter of children aged under 16 are living in relative low-income families.

Levels of poverty across the city align with health, crime, environmental and educational inequalities, with poverty concentrated in the Southern Arc. Over a third (35.6%) of the LSOAs in this area, that has a population of approximately 155,000 people, are ranked in the 10% most deprived areas in Wales. If the 'Southern Arc' of Cardiff were a single local authority, it would be by some margin the most income deprived in Wales.

Although levels of general health for adults are relatively high, when comparing those living in the least and most deprived areas of the city, Cardiff has one of the widest gaps in healthy life expectancy in Wales. Those living in poverty are twice as likely to be obese, are less likely to take up immunisations and screening, are more likely to be exposed to poor air quality and are less likely to have good access to urban green space. Additionally, smoking prevalence is highest in areas of higher deprivation. During the Covid-19 pandemic, people from poorer backgrounds were also at increased risk of becoming seriously ill with the disease. Furthermore, across Cardiff, including the poorer areas of the city, the majority of residents report having one

or more unhealthy lifestyle behaviours, highlighting that significant work is needed to encourage behavioural change to reduce levels of avoidable premature death and morbidity.

Culture shapes cities as a place to work, to live and to visit, and is increasingly recognised as a key well-being asset. Whilst participation in culture is high in Cardiff, with the city leading Wales in the percentage of its residents participating in cultural life, there is a marked difference between the most and least deprived communities. More deprived families are much less likely to attend cultural activities and work is therefore needed to improve accessibility.

Education attainment has improved every year in Cardiff since 2012⁸ and Cardiff schools now rank amongst the top performers in Wales. However, as is the case nationally, there is still a significant gap in attainment between pupils from low-income families and those from more affluent backgrounds and more needs to be done to improve the educational outcomes of Children Looked After.

Evidence suggests that individuals from lower socio-economic backgrounds are more likely to come into contact with the justice system. Levels of crime vary across the city and are higher in the south and east of Cardiff where there are concentrations of deprivation, impacting on the quality of life and mental health of those living in these communities. Cardiff has fallen for the first time in three years below the Welsh average for feeling safe when walking in the local area and when travelling. People feel least safe when walking in the city centre, particularly people with a disability and women. Furthermore, respondents living in the most deprived areas of the city are more likely to feel unsafe compared to those living in the least deprived areas of the city.

⁸ Whilst the introduction of a new national performance framework means that both year-on-year and national comparison data is not available, the overall performance of Cardiff schools has shown notable improvement over the past five years. This is evidenced by Estyn inspection outcomes, national categorisation, and attainment across all key stages of education when compared to Central South Consortium (CSC) and national averages



As a Living Wage City, significant progress has been made in lifting people out of poverty in recent years; 197 Cardiff employers are currently signed up to the city's Real Living Wage scheme, with over 10,800 workers uplifted to the Real Living Wage as a result.⁹ Following the pandemic, there has also been a dramatic fall in the numbers of people sleeping rough on Cardiff's streets with the introduction of the 'no going back' approach to homelessness. 'No going back' is centred on a multi-disciplinary approach to homelessness services, bringing together specialists from across public services – including social services, health and education – to ensure that homelessness is prevented or, if this is not possible, rare, brief and not repeated. This includes ensuring that those who are homeless but living in temporary accommodation – which can also negatively impact well-being – are settled into long-term accommodation as quickly as possible.

However, this progress is threatened by the cost of living crisis and housing affordability. Although Cardiff is mid to low ranking among the UK's Core Cities in terms of households experiencing food poverty, it is estimated that 1 in 10 households report skipping or reducing the size of meals or seeking external help. Housing in Cardiff is the second least affordable amongst the Core Cities in England and Wales, just behind Bristol, with property costing just over eight times the median gross annual earnings. As the cost of living crisis continues, food and fuel poverty are set to rise, with some of the most vulnerable in society, those on low-incomes and older people, having to make the choice between 'heat or eat'.

⁹ At the time of writing (February 2023).





Cardiff Tomorrow

Improving health and well-being is central to tackling poverty and inequality. The pandemic has significantly impacted the economy and has further deepened existing inequities, particularly health inequities, with citizens now facing a cost of living crisis. To close the gap, an economic recovery is needed that delivers inclusive and green growth, with a focus on improving well-being. This includes improving access to good jobs with opportunities for progression, continued investment in education and support for young people into the world of work, and an acceleration in the provision of affordable housing. It also includes delivering environmental improvements, particularly in areas of higher deprivation, such as increased access to green and blue spaces, and improved air and water quality.

Delivering inclusive, green growth will require delivering investment in infrastructure and jobs that benefit the more deprived areas of the city and supporting those in poverty and those impacted by the pandemic to access work, education or training. In particular, in the face of the cost of living crisis, there will be a need to champion the Living Wage initiative, encouraging all employers to pay the Real Living Wage not just in Cardiff but across the Cardiff Capital Region. Crucially, employers will need to work closely with schools and into work services to ensure that appropriate support and training is put in place to meet the skills in demand.

The key to tackling health inequities will be prevention. An individual's health outcomes are impacted by the first 1,000 days of life and, in adulthood, their lifestyle choices and the environment in which they live. A whole-system approach will therefore be needed that prioritises and amplifies the importance of prevention throughout the life course and addresses factors that will be exacerbated by climate change and the nature emergency, such as the affordability of healthy food and air quality. Cardiff and the Vale's ['Move More, Eat Well'](#) plan for tackling obesity, as well as health inequity, provides the framework for this, aligned to Welsh Government's [Healthy Weight: Healthy Wales Strategy](#). It is recognised that, moving forward, key

partner strategies relating to healthy weight, food, active travel, physical activity, smoking and access to green and blue spaces will need to be closely aligned to develop innovative and data-led approaches to prevention and behaviour change. Priorities include childhood immunisation, screening, obesity, smoking and air quality.

The cost of living crisis presents a significant challenge that is leading to increasing levels of food and fuel poverty. The affordability of food is also likely to be affected by climate change and the subsequent nature emergency, with impacts on crop yields leading to food price spikes. This will also impact on the health of people living in poverty or households with low income as increased global CO₂ emissions could impact on the availability and affordability of certain crops and therefore the ability to access healthy food. Cardiff's local food partnership, Food Cardiff, brings together over 200 partners to tackle these issues.

The cost of living crisis could also lead to an increase in homelessness. As well as accelerating the delivery of the city's affordable housing programme, embedding the city's 'no going back' approach to homelessness will need to be a priority, working in partnership to identify individuals and families at risk of homelessness and prevent this where possible, whilst supporting and assisting those who need it to access permanent accommodation and move towards independent living without delay. This will include the delivery of a trauma-informed, public health-based approach to support the vulnerable, especially those with street-based lifestyles.

The cost of living crisis also presents a challenge to cultural well-being, with more deprived families even less likely to participate in cultural activities. Work is therefore needed to increase participation through ensuring that local arts, culture, heritage, and sports events are reasonably accessible to all communities.

Priorities for Partnership Working in Cardiff:

We Will:

Implement the Real Living Wage across the public and private sectors and by November 2025:

- Increase the number of accredited Living Wage employers across the city to 300
- Increase the number of workers receiving a pay rise onto at least the Real Living Wage to 13,900

Develop innovative, data-led approaches to tackle health inequities and amplify prevention in the wake of the pandemic and current cost of living crisis, including:

- Improving childhood vaccination and immunisation uptake in Cardiff
- Improving uptake of bowel screening
- Reducing the prevalence of smoking

Increase the percentage of people with a healthy weight and increase physical activity levels, particularly in the more deprived communities, through the delivery of the [Move More, Eat Well Strategy 2020-2023](#).

Work together to tackle and prevent homelessness, with a focus on delivering sustainable and affordable housing options across the city to meet the growing levels of acute housing need, including for those who need specific housing with support.

Build on the success of Cardiff's 'No Going Back' approach to rough sleeping, by developing a trauma-informed, public health-based approach to positively impact the lives of vulnerable people, especially those with street-based lifestyles.





Safe, Confident and Empowered Communities

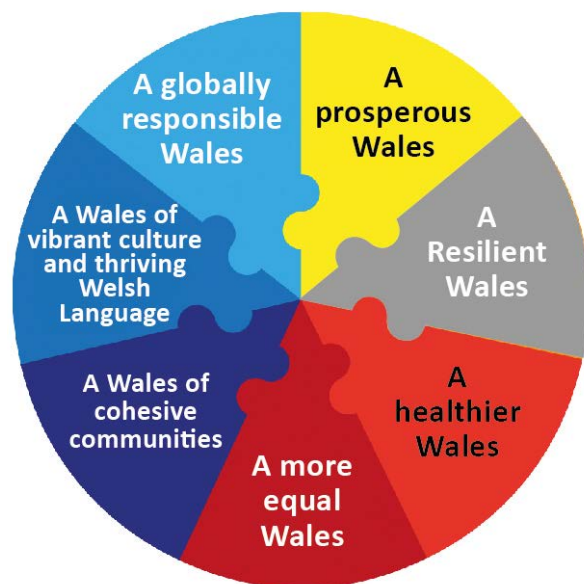


Introduction

Communities are at the heart of well-being. They play a vital role in connecting people with the social networks and the day-to-day services we all depend on.

The pandemic particularly highlighted the importance of safe, confident and empowered communities, as individuals and organisations came together to support each other and the most vulnerable in society through the crisis. Strong, cohesive and resilient communities also provide a vital resource for tackling many of the issues that cities are facing today such as increasing global migration, a growing older population, climate change and potential future health crises.

Involving communities in decision making and empowering communities to contribute to making a difference is therefore crucial to improving well-being.



Measuring Progress:

City-level outcome indicators that the PSB will seek to impact

People agreeing that they belong to the area; that people from different backgrounds get on well together; and that people treat each other with respect (National Indicator 27)

Percentage of people able to influence decisions affecting their local area (National Survey)

People feeling safe (at home, walking in the local area, and travelling) (National Survey)

Proportion of people who have offended who reoffend (adults and juveniles) overall in previous 12 months

Percentage of people accessing substance misuse services who reported an improvement in their quality of life

Rates of volunteering

Cardiff Today

Cardiff is a safe city. Crime has continued to fall over the last 20 years and it has the second lowest crime rate of the UK's Core Cities. It also has the lowest rate of violence against the person and the second lowest rate for criminal damage. However, Cardiff has the third highest crime rate amongst Welsh Local Authorities, behind the other urban areas of Newport and Wrexham. Furthermore, levels of crime vary across the city as do perceptions of safety. People feel least safe when travelling or walking in the city centre after dark and those living in the most deprived areas of the city are more likely to feel unsafe compared to those living in the least deprived.

Significant progress has been made in reducing levels of anti-social behaviour, dropping almost a third since 2016-17. However, Cardiff has the highest rate of all Welsh Local Authorities, with hotspots for anti-social behaviour concentrated in the 'Southern Arc' of the city. Cardiff also has the highest rate of reoffending in Wales, although rates of reoffending among young people have steadily declined in recent years to significantly below the Wales average and just above the UK average. And, whilst Cardiff is a safe city for the vast majority, a small number of people – particularly women and children – are subject to violence, abuse and exploitation. It is likely that Covid-19 lockdowns and restrictions resulted in under-reporting of domestic violence and difficulties with mental health.

Cardiff is a cultural and diverse city. As well as being the most diverse authority in Wales, with 21 % of the population belonging to an ethnic minority

group, its young population is becoming increasingly diverse with 31 % aged 0-19 from an ethnic minority background. It is also a cohesive city with over three-fifths of respondents to the latest National Survey agreeing that where they live, people from different backgrounds get on well together and people treat each other with respect. However, there is an intra-city gap, with people from the most deprived communities less likely to agree. Cardiff is also an inclusive city, having supported asylum seekers and refugees to settle in Wales over the last two decades and playing a lead role in the UK's Inclusive City programme. The strong relationships between and within the city's communities and the support they can provide to those who arrive seeking sanctuary will become increasingly important, with global migration set to increase due to international events and the impacts of climate change and the continuing threat of terrorism.

As demonstrated during the pandemic, volunteering plays a central role in community well-being, cohesion and resilience in the face of change. It provides a sense of purpose, empowers individuals and communities to support each other to make a difference, and alleviates loneliness through the forming of social connections. With just over a quarter of people in Cardiff participating in volunteering, the city has a strong sense of civic duty and with over 1,000 people responding to the call to help the most vulnerable at the onset of Covid-19, the city is well placed to build on this to meet the challenges facing its communities, such as meeting the needs of a growing older population and the cost of living crisis.



Safe, confident and empowered communities are at the heart of well-being





Cardiff Tomorrow

Building safe, confident and resilient communities will rely on understanding the causes of crime and taking preventative action; working as one service to intervene at the earliest opportunity to protect people from harm; and empowering communities to address local issues and make the connections that deliver strong and cohesive communities.

A whole-system approach is needed to reduce violence in the night-time economy, serious and organised crime and violence against the person in all its forms. This will involve adopting a public health approach to understanding violence and using the evidence to develop interventions that address its root causes. It will also involve sharing intelligence between all partners, including the police, health and the Third Sector, to identify emerging issues and to deliver evidence-led, multi-agency solutions at the local level.

Taking prompt and sustainable action to tackle anti-social behaviour and local community safety issues will require joint working across services that enables the quick introduction of diversionary and preventative community safety measures. This will be achieved by building on the success of Cardiff's Problem Solving Group, targeting resources as issues arise and at known crime and anti-social behaviour hotspots to reduce fear of crime and in turn improve the lives of residents.

Empowering communities will be key to meeting many of the challenges the city currently faces and those of future generations. These include increasing demand on public services, climate change, health inequities and increasing levels of social isolation due to a growing older population. Empowered communities will also be crucial to cohesion, supporting people struggling with the cost of living and responding to future health crises. Helping communities to access the appropriate service first time will help meet the financial challenge facing frontline public services. Involving communities in the development and delivery of services will ensure these services meet their needs. Given the growth of the city and the pressures on public services, now more than ever it is imperative

that communities and residents feel that they can be involved in shaping their city and the services they receive. Moreover, harnessing the local knowledge of community leaders and the power of volunteering will provide the support networks necessary to support and develop services at a community level. Maintaining these networks will also be central to cultural well-being and cohesion resulting in strong and resilient communities.

Protecting the most vulnerable in our communities from abuse, exploitation, the impacts of substance misuse and all forms of extremism and radicalisation will not only require close partnership working but the development of contextual safeguarding to understand the issues facing an individual, family or community. This will mean sharing intelligence between organisations but also ensuring those working and living in communities have the ability and confidence to identify and report the signs of harm. This will enable a comprehensive picture of an individual's contact with services and relationships outside of the family unit to be brought together, recognising that the relationships people form in their neighbourhoods, schools and online can feature violence and abuse. It will also support the delivery of a trauma-informed, public health-based approach to positively impact the lives of vulnerable people, especially those with street-based lifestyles.

Cardiff will continue to lead as a City of Sanctuary in welcoming refugees and asylum seekers to build new lives and make Wales their home, and the cultural diversity and vibrancy of the city will continue to be celebrated. In response to crises such as Ukraine and the potential for the movement of people due to climate change, close partnership working, locally, regionally and nationally, will be required to provide access to the accommodation, health, employment and specialist advice services needed. Working with and empowering communities to support new arrivals so that they are able to fully participate in the economic, social and cultural life of the capital city will also be needed to continue to build strong and cohesive communities.

Priorities for Partnership Working in Cardiff:

We Will:

Respond to the new statutory Serious Violence Duty, underpinned by a public health-based approach to violence reduction.

Tackle all forms of violence against women and girls, domestic abuse and sexual violence, and take action to strengthen the support available to victims, including agreeing and implementing an updated Violence against Women, Domestic Abuse and Sexual Violence strategy.

Work in partnership to identify vulnerability and prevent harm in the evening and night-time economy.

Safeguard those at risk of exploitation and those who have been a victim of crime. This includes embedding a contextual approach to safeguarding across Cardiff.

Disrupt the illicit supply of substances in our communities to prevent and protect children and vulnerable adults from exploitation, neglect, and abuse, and to reduce violent crime.

Reduce – and ultimately prevent – health and well-being harms from substance use, focussing on prevention and early identification of harmful alcohol use, and developing safe alternatives for people who currently use substances in public spaces.

Implement the CONTEST counter terrorism strategy and work in partnership to respond to the requirements of the new PROTECT Duty.

Deliver local partnership-based projects which tackle significant anti-social behaviour issues through a problem-solving approach.

Establish a partnership approach to reduce the number of older people becoming victims of fraud.

Continue to make the case to UK Government for additional and more sustainable funding to cover the cost of policing the capital city, as is the case in other UK capitals.

Welcome and support refugees and asylum seekers to build a new life in Cardiff, including continuing to lead the local response to the Ukraine and Afghanistan crises.





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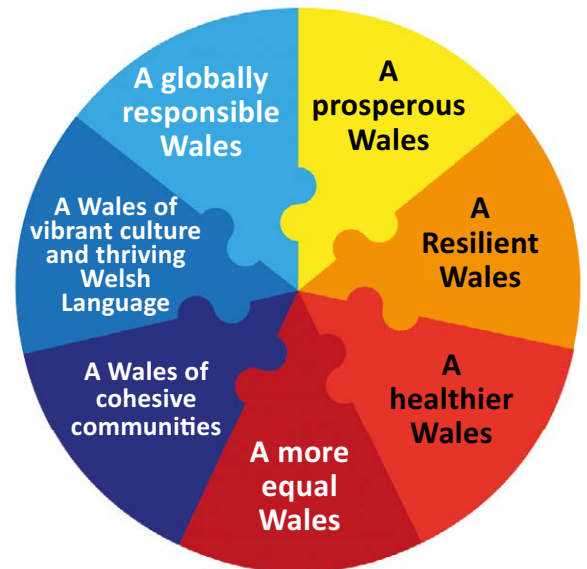
A Capital City that Works for Wales



Introduction

As a centre of creativity, culture and diversity, Cardiff’s economy plays a pivotal role for Wales. It is the home of Welsh sport, politics, music and the arts, hosts major international sporting and cultural events, and provides specialist public services for the people of the wider Capital Region, as well as the nation.

Continuing to deliver for the people of Wales will require us to develop an economy which focuses on improving well-being; this will not only improve comparative advantage but ensure the sustainability of economic activity and attract investment and innovation. Attracting investment and innovation will benefit all communities, by improving productivity, leading to the delivery of better jobs and greater prosperity – including efforts to achieve a nature-positive and net-zero economy.



Measuring Progress:

City-level outcome indicators that the PSB will seek to impact
Unemployment rate of the economically active population aged 16+
GVA per head
Gross Disposable Household Income per head
Employee jobs with hourly pay below the living wage
Percentage of population aged 16-64 qualified NVQ4+ (degree level or equivalent)
Number of apprenticeship learning programmes started in the healthcare and public services sector by Cardiff residents
Attendance at arts events, historic places and museums
People who can speak Welsh

Cardiff Today

Cardiff is the economic powerhouse of Wales, playing a vital role in creating jobs and wealth for the people of the city and the wider city region. Cardiff accounts for 19% of Welsh GVA and the wider South East Wales Capital Region also creates over half the economic output of Wales. This is largely due to the skills, knowledge and expertise of the people and businesses that live and operate in the capital. High level skills are above average and the number of adults with no skills is low. The city also has a strong university presence, with three universities which are home to world-leading research expertise.

Whilst Cardiff has the building blocks for a competitive economy, productivity still lags behind many of the UK's leading cities which in turn affects earnings. Nonetheless, the number of employers paying the Real Living Wage in Cardiff has increased significantly in recent years; Cardiff has the lowest percentage of jobs that pay below the Living Wage in Wales and is amongst the lowest of the Core Cities.

Overall unemployment in Cardiff is low, but this varies significantly across the city. The percentage of working aged people claiming unemployment-related benefits was relatively stable between 2016 and 2018, before a gradual incline over the following two years. However, in April 2020, claims began to increase sharply, coinciding with the start of the pandemic. The rate has since declined but remains slightly above pre-pandemic levels. Furthermore, Cardiff's claimant count rate reveals a persistent problem with spatial inequality in Cardiff, with rates significantly higher in the most deprived fifth of the population. The claimant count rate in Ely is roughly 11 times higher than in Lisvane for example.

Over the past two decades, culture has been inventively used to transform Cardiff; the city's cultural offer is therefore an area of competitive advantage, with the city's infrastructure and broad offer recognised by citizens as amongst the best in Europe. The city's cultural scene, its sports and leisure offer, as well as its retail and hospitality, are some of the major draws for residents and visitors alike, and all play a vital role in the city's economic success, as well as its cultural and social well-being. These sectors have all been impacted by the pandemic and have been placed at the centre of recovery efforts moving forward, embracing the role each sector plays in shaping the city centre. Although visitor numbers fell drastically due to the pandemic, there are signs of post-pandemic recovery.

The Welsh language also forms an important part of cultural well-being in Cardiff and Wales, as an intrinsic part of who we are as a nation, our culture and way of life. Between 2001 and 2021, the number of Welsh speakers in Cardiff increased by over 31%, with the latest Census figures indicating that over 17.5% of the city's population, aged 3+, have one or more skills in the Welsh language.

The city will continue to face challenges moving forward, however. With continued hybrid working, office workers are unlikely to return to the city in the same volume and the move towards online shopping will likely continue. Nonetheless, this does provide an opportunity to reimagine the city as a new landscape with cultural events, spaces and experiences that bring people together whilst creating dedicated space for the concentration of high value businesses.





Cardiff Tomorrow

Cities will remain nationally significant centres of employment. While home and agile working will impact on how cities are used by businesses and workers – and city centres will have to adapt to the shift to online retail – agglomeration, innovation and creativity will continue to drive economic growth and jobs. As Wales' core city, Cardiff will continue to play a leading role in the Welsh economy post-Covid, delivering economic prosperity – not just for the residents of Cardiff, but for the people of Wales. This will mean working with partners – across all sectors – to deliver a stronger, fairer and greener economy.

In order to respond to the legacy of the pandemic and drive up productivity, a focus on delivering more – and better – jobs needs to be maintained. Continuing to implement the Real Living Wage across the public and private sectors remains crucial to this – not only does the Real Living Wage help each individual employee, but it also helps local businesses by retaining additional income within the city.

Looking ahead, the economic recovery will be uneven, with some sectors continuing to be impacted by the legacy of the pandemic, particularly those sectors – such as hospitality and retail – that typically employ young people, women and those with an ethnic minority background. Moving forward, the city will need to focus on investing in skills training and into work support for young people, women and workers displaced by the pandemic, ensuring that this support is accessible to ethnic minority communities in order to address the gap in economic activity and employment. This includes ensuring that skills match with Cardiff's ambition for a prosperous, green and equal recovery, as well as the commitment to social, economic and environmental justice as the city transitions to an economy which promotes well-being. Attracting inward investment to create jobs in high-value industries of the future – including the green economy – as well as creating good-quality, accessible jobs across Cardiff's communities to

increase economic and social well-being will also continue to be essential.

It will be crucial that Cardiff responds to these challenges by taking a more active role in the management of the city centre. As the economy restructures and space within the city centre gets repurposed, it must be done so in a way that adds to the city, whether it is better and more appropriate office and co-working space, new public squares and spaces, or a greener city centre environment which seeks to raise environmental standards, improve sustainability and reduce carbon emissions. Linked to this, it is also important to consider how the city's spaces will perform in a changing climate and predicted increases in extreme weather events; adaption will be key, ensuring that infrastructure, both new and old, meets the highest construction standards. Through alignment between the public, private and third sector, this can be achieved with imagination and verve, attracting new investment and talent.

Furthermore, sport, music and cultural events reflecting the diversity of Cardiff will need to be placed at the centre of recovery. They not only play a key role in putting the city on the international stage – attracting visitors and investment to Wales – but in cultural well-being, cementing Cardiff's reputation as a welcoming and inclusive city. Also important to cultural well-being will be celebrating the Welsh language, ensuring it is protected and nurtured for future generations to use and enjoy. As set out in the [Bilingual Cardiff Strategy \(2022-27\)](#), the vision for the city is to develop a truly bilingual Cardiff, where citizens can live, work and play, as well as access services and support in Welsh or English equally. The PSB will therefore need to do all that it can to support the ambition to double the number of Welsh speakers in the city by 2050, supporting Welsh Government's Cymraeg 2050 vision to both achieve a million Welsh speakers by 2050, and increase the percentage of the population that speak Welsh daily – and can speak more than just a few words of Welsh – to 20%.

Priorities for Partnership Working in Cardiff:

We Will:

Work together to deliver new apprenticeship and trainee opportunities across the city's public services.

Work in partnership to support Cardiff's major events programme, being mindful of their impact on the cost of delivering public services.

Aim to double the number of Welsh speakers in Cardiff by 2050.

Work together to maximise outdoor recreation using green and blue infrastructure.

Work together on maximising opportunities for local employment and supply chains during the development and building of significant new public sector infrastructure, such as health or local authority estates, ensuring that new infrastructure supports the city to achieve decarbonisation and climate resilience, to improve the health and well-being of our communities.





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One Planet Cardiff



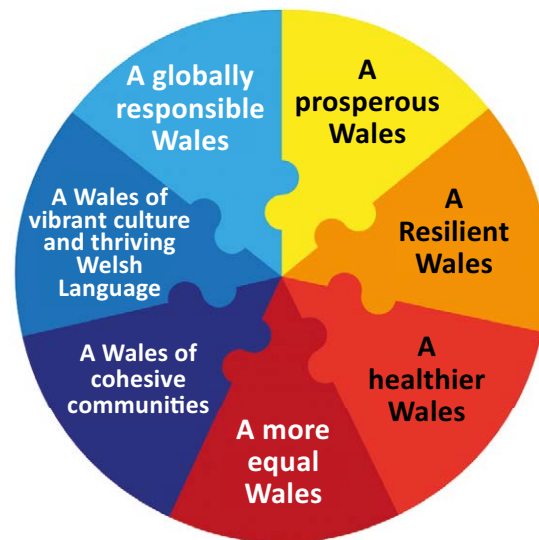
Introduction

Climate change, the unsustainable use of natural resources and the associated nature emergency are some of the most significant challenges facing society, impacting on all areas of well-being.

The effects of the climate emergency are already being felt in Cardiff with more extreme weather patterns and changes in biodiversity. This has come with associated economic and social costs due to the impacts of heatwaves, flooding and spikes in food prices.

As the city continues to grow, significant changes are needed to the way we live to reduce emissions and mitigate the impacts of climate change to become a one planet city. With extreme weather becoming more common, we need to ensure our buildings and infrastructure are resilient and make adaptations as required.

Cardiff's [One Planet Strategy](#) sets out the actions that will allow the city to respond to the climate and biodiversity emergency and meet its aim of becoming carbon neutral by 2030. The next five years will be critical to making this happen.



Measuring Progress:

City-level outcome indicators that the PSB will seek to impact
Per capita CO ₂ emissions
Sustainable transport modal split
Levels of Nitrogen Dioxide (NO ₂) and particulate matter (PM10, PM2.5) pollution levels in the air
Use of/proximity to accessible natural space: <ul style="list-style-type: none"> • Quality: Number of sites meeting Green Flag Award and Green Flag Community Award criteria • Accessibility: Percentage of people who live within walking distance of high-quality green space
Percentage of designated features in protected conservation sites that are in 'favourable' condition. Sites include Sites of Special Scientific Interest (SSSI) and Special Areas of Conservation (SAC)
Percentage of Cardiff residents who feel confident in buying food that is produced in an environmentally-friendly way
Percentage of Cardiff residents who feel there is a movement for good food in Cardiff
Number of properties in Cardiff registered to Natural Resources Wales' (NRW's) Flood Warning Service
Municipal waste reuse/recycling/composting rates

Cardiff Today

Climate change is one of the most serious threats facing Cardiff with impacts such as rising sea levels, increased frequency of extreme weather events, air pollution, the depletion of natural resources and ecosystem resilience putting the city and the well-being of residents at direct risk. As the city's population grows, managing the impacts of climate change in a resilient and sustainable fashion is a major long-term challenge.

Cardiff has the second highest figure for CO₂ emissions per capita out of the UK's Core Cities with the emissions from transport and homes making up the majority of its carbon footprint. Although over 51 % of Cardiff's residents in the latest transport survey reported travelling to work by sustainable modes of transport and a significant shift has been made in the use of cycling as a mode of travel, the city continues to have the largest volume of motor vehicle traffic by local authority in Wales. Since 2016-17, public transport usage (bus and rail) has only slightly increased from 16.8 % to 18.1 % and cycling accounts for just 15 % of overall travel. Furthermore, demand for energy is continuing to rise with the [Powering Future Cities Report \(2016\)](#) predicting that, of the UK's major cities, Cardiff is to have the most significant increase in demand for domestic electricity and gas between 2015 and 2035, at 44 % and 28 % respectively. A significant acceleration in the shift to sustainable forms of travel and renewable sources of energy production is needed.

Emissions are not just driving climate change but are a significant health threat. It is estimated that the equivalent of up to 1,400 deaths each year in Wales alone can be attributed to air pollution and the risk to health is greatest for people living in the most deprived areas, where general health and air quality tend to be poorest. Modelling data shows Cardiff has the highest levels of Nitrogen Dioxide (NO₂) and

Particulate Matter (PM_{2.5} and PM₁₀) pollution in Wales. Poor air quality due to levels of Particulate Matter also adversely effects the natural environment and biodiversity. Projections from the Air Quality Expert Group (2019) suggest that while exhaust emissions are likely to continue to fall, following a move toward electric and ultra-low emission vehicles, non-exhaust emissions from the wearing down of tyres and road surfaces are likely to grow in line with increasing levels of traffic. Reducing emissions by reducing use of the car will need to be a top priority.

Cardiff benefits from having a rich and varied natural environment, with its parks, rivers and waterfront location contributing significantly to its economy and health and well-being. The city is the top performer in Wales in terms of walking accessibility to local green space and is the most Green Flag awarded area in Wales. However, as well as facing a climate crisis, there is also a nature emergency. Natural resources are being used at an unsustainable level. Following a two-year dip, Cardiff's current municipal recycling rate – as reported at the cumulative 2022-23 mid-year position – is just above the 64 % target set by Welsh Government, at 64.02 % and work is ongoing to ensure that the city meets the statutory recycling target of 70 % by 2025.

Globally and locally, overconsumption and methods of production, along with emissions, are significantly impacting on biodiversity and the ecosystems that we rely on. This is likely to lead to food insecurity, with food price spikes impacting on the ability to access healthy food, particularly for those living in poverty and low-income families. A national Community Food Strategy is currently under development, to encourage the production and supply of locally-sourced food in Wales. The importance of food security is recognised by the city – in 2021, Cardiff became the first place in Wales to achieve Sustainable Food Places Silver Status and work is ongoing to achieve Gold Status.



Healthy Travel
Cardiff





Cardiff Tomorrow

Cardiff's [One Planet Strategy](#) sets out the city's roadmap for responding to the climate and nature emergencies and becoming a carbon neutral city by 2030. In particular, major shifts are needed in the use and sourcing of energy, use of the car and the procurement of food and services. Cardiff PSB's Climate Emergency Partnership Board will have a key role to play in this.

As Cardiff's population grows, so will its emissions and its contribution to global demand on finite natural resources if action is not taken, leading to the acceleration of climate change and its impacts on the environment, biodiversity and our health and well-being. It is estimated that Cardiff will need between 19,000 and 30,500 new homes and 30,000 and 43,000 new jobs by 2036. Key to sustainable growth will be ensuring new developments contribute to a carbon neutral city, reducing the use of the car and increasing the use of local and renewable energy sources. Crucial to this will be progressing the ambition of creating a '15-minute city' with walkable neighbourhoods, which enables residents to access most of the facilities they need on a daily basis within a short distance from their home. It will also be important to develop a circular economy, to minimise the environmental impact of consumption, the production of goods and delivery of services.

With Cardiff having the largest travel to work area population in Wales, a significant shift to sustainable modes of transport at a local and regional level will be needed if the city is to make a step change in reducing its emissions and improving air quality. Meeting this challenge will require continued investment in public transport systems, further development of Cardiff's active travel network and its promotion to the city's workforce and residents and applying local travel principles to the planning of communities.

Greening the city's infrastructure will also play a key role in reducing Cardiff's carbon footprint, as well as improving air quality and supporting biodiversity. This will require land management techniques that stimulate and support habitat and carbon capture. A city-wide tree planting programme is being taken forward through Cardiff's Coed Caerdydd project with

a target of increasing the city's tree canopy from 18.8% to 25% by 2030.

By the 2050s in Wales, summer average temperatures are projected to rise by 1.34 degrees, with summer rainfall expected to decrease by around 16%. Winter rainfall is projected to rise by 5% and sea levels are projected to rise by 24cm in Cardiff. By the 2080s, summer average temperatures are projected to increase by 3.03 degrees, more than double that projected for the 2050s, and sea levels are projected to rise by 42cm in Cardiff. The consequences to the environment and health and well-being are wide-ranging and the risks are not distributed equally with some of the most vulnerable and disadvantaged communities more likely to face the most severe impacts. People on low incomes are less likely to have the resources to adapt to or recover from floods and are more likely to live in buildings that are poorly adapted to high temperatures. More extreme weather events could also have significant impacts on older people. As well as being at higher risk of heat related illness and mortality, social isolation may increase during heatwaves. Older people, people with disabilities and those with long-term health conditions are particularly vulnerable during flooding events that could lead to disruption to their health and social care support.

Adapting the city's infrastructure will need to be a priority. Homes, buildings and infrastructure will need to be adapted to protect communities from the financial and health impacts of flooding and heatwaves. Nature-based solutions and other adaptive approaches will also be required to minimise the impact of development on natural habitat and water quality, enabling nature's recovery.

However, behavioural change is one of the greatest challenges to delivering a 'net-zero' and nature-positive city. Everyone will need to be involved in taking action to change the way we live at home, at work and in our communities. Reducing use of the car, reducing energy consumption through using green products and technologies, and eating lower carbon and healthier food will make the difference. Key to this will be involving communities in decision making, education and putting in place the social, economic and institutional measures and infrastructure that makes low carbon action the 'natural choice'.

Priorities for Partnership Working in Cardiff:

We Will:

Set out a collective carbon reduction ambition for public services.

Lead a programme of work on creating behaviour change and developing enabling environments with PSB staff, focusing on travel, energy use and food.

Work together to transition to a low emission public sector fleet by:

- Exploring opportunities for shared depot facilities, optimising opportunities for integrated electric vehicle (EV) charging infrastructure and possible direct renewable energy supply.
- Exploring technical opportunities that could enable partner organisations to utilise each other's existing on-site charging infrastructure.
- Exploring opportunities to develop shared procurement arrangements for new EV fleet vehicles.

Work together to reduce the carbon impact of PSB members' procurement activities and move to a circular economy.

Work together to reduce carbon in public service estates by:

- Comparing and collating overall cost estimates for net-zero by 2030 amongst all partners, and identifying funding gaps, strategic issues, and opportunities for onward discussion with policy makers.
- Embedding carbon sequestration, tree planting and environmentally responsible land management protocols in estates' strategies.

Increase the opportunity to absorb emissions and improve biodiversity with green infrastructure. This includes exploring the use of public sector land to increase tree planting to increase carbon sequestration and improve biodiversity.

Work together to develop and deliver a Local Nature Recovery Action Plan.

Complete and sustain implementation of the Healthy Travel Charter to support a modal shift amongst public service staff.

Work together on maximising opportunities for developing walkable neighbourhoods during the development and building of significant new public sector infrastructure, such as the health or local authority estate, progressing Cardiff's ambition to become a '15-minute city'.

Promote healthy, local, and low-carbon food and support Food Cardiff's bid to become the first Gold Sustainable Food Place in Wales.

Improve water quality through nature-based, whole catchment solutions to water resources management.

Understand the impact of the changing climate on our services and estates such as the flood risk, implementing climate adaptation solutions as required.



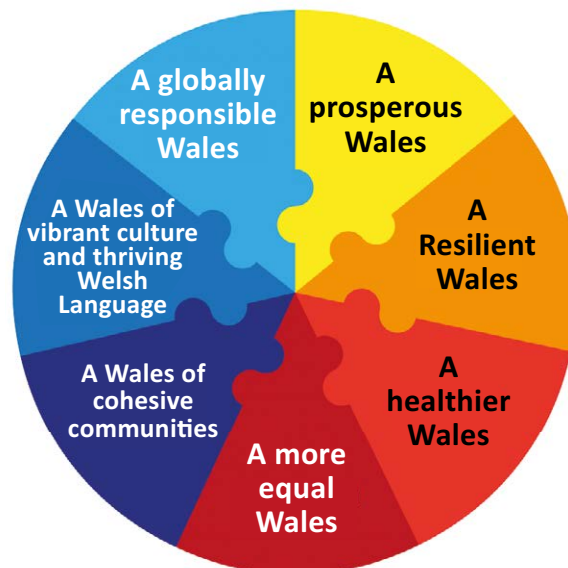


Modernising and Integrating Our Public Services



Introduction

The pandemic response brought into sharp focus the power of public sector collaboration and the need to harness assets, technology and the workforce to meet the requirements of modern public service delivery. As a result, it is important that organisations continue working together to ensure that assets are used purposefully, technology is effectively deployed, and that the workforce is developed and supported to meet all service delivery requirements. This will ultimately develop a more agile, preventative and greener public sector, providing improved and sustainable services for citizens.



Measuring Progress:

City-level outcome indicators that the PSB will seek to impact
Percentage of people who agree that the quality of public services in Cardiff is good overall
Percentage of people satisfied with their ability to get to/access the facilities and services they need

Cardiff Today

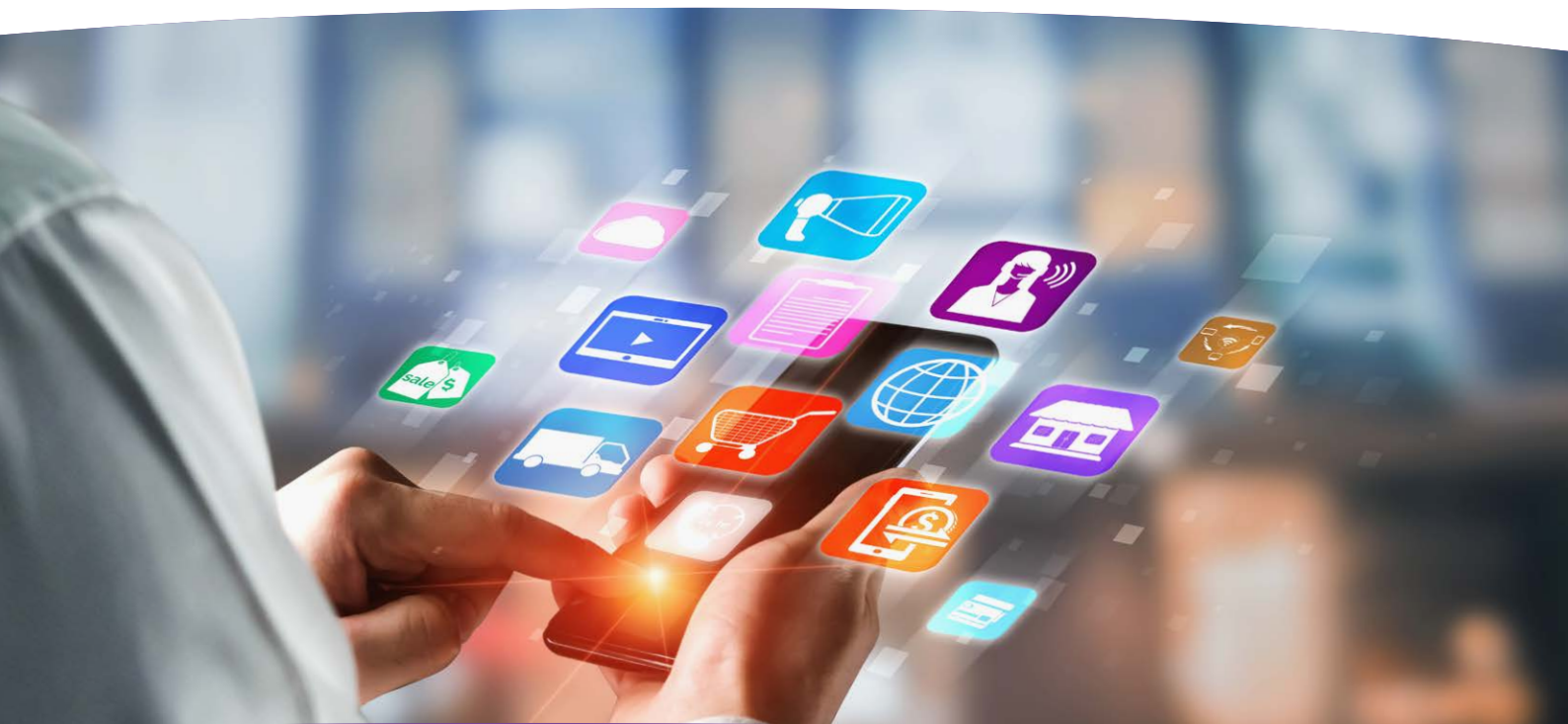
The city's public services continue to face unprecedented challenges.

In response to rising demand and reducing budgets, Cardiff's public services are pursuing a programme of modernisation to improve efficiency, better support service delivery, and promote social and environmental change. Partnership working is crucial to the success of this agenda, including increased collaboration and integration of services at a community level – such as the co-location of services within community facilities or Hubs – and introducing multi-agency teams to make sure that the right service is provided at the right time, by the most appropriate organisation and in the right way.

The challenge of responding to Covid-19 radically accelerated this agenda and necessitated the delivery of innovation, both within and between organisations. Indeed, the past few years has seen

joint working between the city's public services on an unprecedented depth and scale, with radical solutions – requiring fundamental redesign and reform – being identified, agreed, and delivered.

The challenge of responding to the pandemic particularly accelerated the use of digital technologies and data analysis in service delivery, with the city's response relying on the rapid, robust collection, presentation and analysis of real time data across the public service system to inform decision making. Public services will need to embed this shift in practice to significantly strengthen performance management and insight moving forward. Furthermore, citizen expectation and familiarity with 'digital' has increased, with new adopters of digital services, previously seen as unable or unwilling to access services online, having to out of necessity. People now expect digital public services that are indistinguishable from other services they access, and so digitalisation will need to accelerate over the years ahead.





Cardiff Tomorrow

Public services will continue to face significant challenges moving forward, including meeting the needs of a growing older population, increasing demands and cost pressures on health and social services and delivering services that have a low carbon footprint.

To manage these challenges, public services will need to build on the change and innovation of the past few years to continue to modernise the way in which they operate and to promote early intervention and prevention. This includes developing a new approach that brings together assets, technology, and the workforce to unlock further efficiency savings, achieve environmental gains and deliver an improved service offer. Enhancing the effective use and analysis of data in service management and service improvement will be central to this new approach. In practice, this will mean continuing to progress a collaborative approach to the management and development of the city's public sector estate and services.

Through a joint approach, Cardiff's public services will be better able to respond to the needs and

strengths of its diverse local communities, providing accessible and adaptable services for citizens that support effective placemaking. With one of the oldest ethnically diverse communities in Britain, Cardiff is renowned for its cultural diversity and vibrancy, with 21 % of the population belonging to an ethnic minority group. Moving forward, a collective focus will be placed on delivering the [recommendations of Cardiff's Race Equality Taskforce](#), ensuring Cardiff is an anti-racist city where everyone can thrive, no matter their background. This work is aligned to [Welsh Government's Anti-Racist Wales Action Plan](#).

Citizen engagement will be crucial to the success of these joint approaches. By empowering residents to participate in local decision making, public services can improve resource management, ensuring that resource is directed to those areas that require it and will have the most positive impact on communities.

Allied to this, partner organisations will need to take advantage of their own power and role as anchor institutions within local communities, using their abilities and influence to produce the best results for citizens across the city. The spending and investment decisions of public services must be fully leveraged to create opportunities for residents whilst promoting social and environmental improvements.



Public services need to build on the change and innovation of the past few years...to unlock further efficiencies, environmental gains and an improved service offer.



Priorities for Partnership Working in Cardiff:

We Will:

Increase the use of data, including shared data, across public services to inform decision making and service reform, building on the successful approach adopted during the pandemic.

Take an integrated approach to the management of public sector land, buildings and services in localities, responding to the needs and strengths of each community, including existing and planned communities.

Increase levels of citizen engagement in decision making, particularly from civically disengaged groups and young people, exploring a joint approach to citizen engagement and consultation.

Lead public services that respond to and reflect the diversity of the city, including responding to and implementing in full the recommendations of the [Race Equality Taskforce](#).





Measuring Progress – Outcome Indicators

Setting measurements against each Well-being Objective will assist Cardiff PSB in evaluating the level of success in raising the well-being of the city and identifying areas that require additional focus or revised priorities. These will be reported annually.

The measures chosen below are a combination of national, regional and local outcomes, selected to

clearly demonstrate progress against each objective. It is recognised that while reporting annually, and the need to demonstrate short-term impact, many of the progress measures chosen will require a long-term view in order to achieve the desired target.

Additional indicators have been included to measure the reported well-being of the people of Cardiff, taking a holistic view of well-being rather than being aligned to a particular Objective within the Plan.

Well-being Indicators
Personal Well-being – Life satisfaction
Personal Well-being – Feel worthwhile
Personal Well-being – Happiness
Personal Well-being – Anxiety
Percentage of people moderately or very satisfied with their jobs

Objective 1: Cardiff is a Great Place to Grow Up
Percentage of children in low-income families
Mental well-being: children & young adults and adults (National Indicator 29)
Percentage of children aged 4 to 5 who are a healthy weight
Percentage of students (aged 11-16) who are physically active for more than 60 minutes, less than 3 days a week by family affluence score
Percentage of children cycling/walking to school
Uptake of MMR2 by age 4 (second dose Mumps, Measles, Rubella vaccine)
Percentage of students who currently smoke at least weekly
Year 11 and Year 13 school leavers that are not in education, employment or training (Careers Wales)
Number of First Time Entrants to the Youth Justice System

Objective 2: Cardiff is a Great Place to Grow Older

Percentage of people aged 65+ who reported their general health as being very good or good

Percentage of people aged 65+ of a healthy weight

Percentage of people aged 65+ reporting they felt involved in any decisions made about their care and support

Percentage of people aged 65+ reporting they received the right information or advice when they needed it

Percentage of people aged 65+ reporting they live in the right home for them

Percentage of people aged 65+ reporting loneliness

Life satisfaction among older people

Objective 3: Supporting People out of Poverty

Percentage of households in poverty (i.e. below 60 % of median income) by Middle-Layer Super Output Area (MSOA) (after housing costs)

Number of accredited Real Living Wage employers

Number of workers receiving a pay rise onto at least the Real Living Wage

Healthy life expectancy at birth (male & female) including the gap between the least and most deprived (National Indicator 2)

Percentage of low-birth-weight babies (National Indicator 1)

Percentage of adults eating five or more portions of fruit and vegetables a day by deprivation

Percentage of adults active for less than 30 minutes in a week by deprivation

Percentage of adults reporting being a healthy weight by deprivation

Percentage of adults who are current smokers

Housing Affordability: Ratio of house price to median gross annual salary (ONS)

Rough sleepers per 10,000 persons

Food poverty: Estimated percentage of individuals in the previous six months, a) having smaller meals than usual or skipping meals, b) missing meals to afford to pay bills, c) being hungry but not eaten, d) receiving food from a food bank or charity, e) not eating for a whole day, f) none of these

Percentage of households in fuel poverty



Objective 4: Safe, Confident and Empowered Communities

People agreeing that they belong to the area; that people from different backgrounds get on well together; and that people treat each other with respect (National Indicator 27)

Percentage of people able to influence decisions affecting their local area (National Survey)

People feeling safe (at home, walking in the local area, and travelling) (National Survey)

Proportion of people who have offended who reoffend (adults and juveniles) overall in previous 12 months

Percentage of people accessing substance misuse services who reported an improvement in their quality of life

Rates of volunteering

Objective 5: A Capital City that Works for Wales

Unemployment rate of the economically active population aged 16+

GVA per head

Gross Disposable Household Income per head

Employee jobs with hourly pay below the living wage

Percentage of population aged 16-64 qualified NVQ4+ (degree level or equivalent)

Number of apprenticeship learning programmes started in the healthcare and public services sector by Cardiff residents

Attendance at arts events, historic places and museums

People who can speak Welsh

Objective 6: One Planet Cardiff

Per capita CO₂ emissions

Sustainable transport modal split

Levels of Nitrogen Dioxide (NO₂) and particulate matter (PM₁₀, PM_{2.5}) pollution levels in the air

Use of/proximity to accessible natural space:

- Quality: Number of sites meeting Green Flag Award and Green Flag Community Award criteria.
- Accessibility: Percentage of people who live within walking distance of high-quality green space

Percentage of designated features in protected conservation sites that are in 'favourable' condition. Sites include Sites of Special Scientific Interest (SSSI) and Special Areas of Conservation (SAC)

Percentage of Cardiff residents who feel confident in buying food that is produced in an environmentally-friendly way

Percentage of Cardiff residents who feel there is a movement for good food in Cardiff

No. of properties in Cardiff registered to Natural Resources Wales' (NRW's) Flood Warning Service

Municipal waste reuse/recycling/composting rates

Objective 7: Modernising and Integrating our Public Services

Percentage of people who agree that the quality of public services in Cardiff is good overall

Percentage of people satisfied with their ability to get to/access the facilities and services they need



Glossary

Carbon Footprint – The amount of carbon dioxide released into the atmosphere as a result of the activities of a particular individual, organisation, or community.

City Region – The Cardiff Capital Region is made up of an area of South East Wales, consisting of the ten local authorities (Bridgend, Vale of Glamorgan, Rhondda Cynon Taff, Merthyr Tydfil, Caerphilly, Monmouthshire, Blaenau Gwent, Torfaen, Newport and Cardiff)

Economic Growth – An increase in the amount of goods and services produced per head of the population over a period of time.

Food Poverty – The inability to afford, or to have access to, food to make up a healthy diet. It is about the quality of food as well as quantity.

Fuel Poverty – The inability to afford to keep one's home adequately heated. In Wales fuel poverty is defined as a household spending more than 10% of household income on fuel, and the household is deemed to be in severe fuel poverty if spending more than 20%.

Healthy Life Expectancy – An estimate of how many years a person might live in a 'healthy' state.

Indicators – Performance indicators are ways of measuring progress towards achieving our objectives. The indicators used in this report have been agreed by the Cardiff Public Services Board.

Inequality – Gaps in status (such as health status) between different groups; for instance, those who live in different areas, or of different ethnicity or socio-economic status. Such differences can be caused by a variety of factors, not all of which are possible to change e.g. inherited characteristics or geographical location.

Inequity – A difference (for example, in health) that is unnecessary, avoidable, unfair, or unjust; such differences are amenable to action.

Life Expectancy – The estimated amount of years that a person may expect to live.

Outcome Indicator – A measure of city-wide performance.

Population Growth – The increase in the number of individuals in a population.

Poverty – Living below the poverty threshold which is defined as under 60% of the average household income (before housing costs).

Public Services Board – Public sector bodies acting jointly to improve the economic, social, environmental and cultural well-being of the Local Authority area. Statutory membership includes the Local Authority, Health Board, Fire and Rescue Service and Natural Resources Wales.

Real Living Wage – The Real Living Wage is the only UK wage rate that is voluntarily paid by over 10,000 UK businesses who believe their staff deserve a wage which meets everyday needs - like the weekly shop, or a surprise trip to the dentist. Currently this is set at £9.90 per hour (£11.05 in London).

Social Isolation – A state of complete or near-complete lack of contact between an individual and society. It differs from loneliness, which reflects a temporary lack of contact with other humans.

Southern Arc – The 'Southern Arc' of Cardiff is made up of the following electoral divisions: Adamsdown, Butetown, Caerau, Canton, Ely, Grangetown, Llanrumney, Riverside, Rumney, Splott and Trowbridge.

UK Core Cities – The Core Cities are a group of 11 major cities, including the eight largest city economies in England (not including London) as well as Belfast, Cardiff and Glasgow. Comparisons to these cities are included throughout this document.

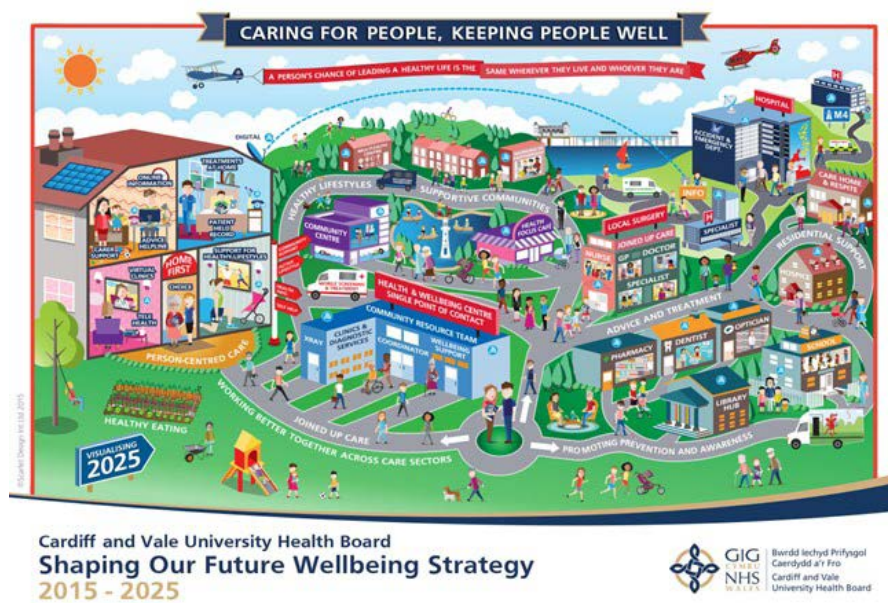
Well-being – Put simply well-being is about 'how we are doing' as individuals, communities and as a nation and how sustainable this is for the future. Well-being can be described as having 10 broad dimensions, "the natural environment, personal well-being, our relationships, health, what we do, where we live, personal finance, the economy, education and skills, and governance" (Office of National Statistics, 2013).

Appendix A

Cardiff Public Services Board Members - Strategic Plans

(Cardiff's Local Well-being Plan is a complementary document to the strategic plans of each PSB member)

CARDIFF AND VALE UNIVERSITY HEALTH BOARD – SHAPING OUR FUTURE WELL-BEING STRATEGY (2015-2025)



Strategic objectives:

For Our Population - we will:

- Reduce health inequalities;
- Deliver outcomes that matter to people; and
- All take responsibility for improving our health and wellbeing.

Our Service Priorities - we will:

- Offer services that deliver the population health our citizens are entitled to expect.

Sustainability - we will:

- Have an unplanned (emergency) care system that provides the right care, in the right place, first time;
- Have a planned care system where demand and capacity are in balance; and

- Reduce harm, waste and variation sustainably making best use of the resources available to us.

Culture - we will:

- Be a great place to work and learn;
- Work better together with partners to deliver care and support across care sectors, making best use of our people and technology; and excel at teaching, research, innovation and improvement and provide an environment where innovation thrives.

Cardiff & Vale University Health Board are currently in the process of refreshing the strategy, with a view to publishing a new version in the autumn of 2023.



Cardiff Public Services Board Members - Strategic Plans

CARDIFF AND VALE OF GLAMORGAN AREA PLAN FOR CARE AND SUPPORT NEEDS (2023-28)

The new Area Plan for Care and Support Needs is currently under development.

NATURAL RESOURCES WALES - CORPORATE PLAN (2023-2028)

NRW are currently developing their Corporate Plan 2023-2028, which is due to be published at the end of March 2023.

NRW's Vision:

Nature and people thriving together

NRW'S Mission:

We make a difference by targeting our action to:

- The recovery of nature
- The resilience of communities to climate change
- The prevention of harmful pollution

Well-being Objectives to 2030

By 2030 in Wales:

- Nature is recovering
- Communities are resilient to climate change
- Harmful pollution is prevented

In 2020, NRW published their second Statement of Natural Resources Report (SoNaRR), an assessment of Wales' sustainable management of natural resources, including Wales' impact globally. Complimenting this, in 2020, NRW published an Area Statement for South Central Wales, outlining the key challenges facing the area, what we can do to



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Wales**

meet those challenges and who we can better manage natural resources for the benefit of future generations. It is also pertinent to note that the Cardiff Local Nature Partnership will be publishing a Local Nature Recovery Action Plan for the city. Nationally, Welsh Government published a Nature Recovery Action Plan in 2015, setting out the commitment to reversing the loss of biodiversity in Wales. The Action Plan was refreshed for 2020-21 to provide focus and prioritisation within the emerging ecological crisis.



Cardiff Public Services Board Members - Strategic Plans

CARDIFF COUNCIL - STRONGER, FAIRER, GREENER STRATEGY 2022

The ambition is to make Cardiff:

- **A stronger city**, with an economy creating and sustaining well-paid jobs, with an education system that helps our young people reach their potential, with good, affordable housing in safe, confident and empowered communities, all supported by well resourced, efficient public services.
- **A fairer city**, where the opportunities of living in Cardiff can be enjoyed by everyone, whatever their background, where those suffering the effects of poverty are protected and supported, where a fair day's work receives a fair day's pay, and where every citizen is valued and feels valued.
- **A greener city** which, through our One Planet Cardiff programme, takes a lead on responding to the climate emergency, which celebrates and nurtures biodiversity, with high-quality open spaces within easy reach for rest and play which are connected by convenient, accessible, safe sustainable transport options.



Corporate Plan 2023-26: Cardiff Council is proposing to adopt the same seven Well-being Objectives as those in Cardiff Public Services Board's Local Well-being Plan.

Cardiff Public Services Board Members - Strategic Plans

SOUTH WALES FIRE AND RESCUE SERVICE – STRATEGIC PLAN 2020/2030

8 Strategic Themes:

- 1. Keeping you Safe:** raise your awareness of risks through education and information, to protect you from harm.
- 2. Responding to your Emergency:** Respond quickly and effectively when you need us.
- 3. Protecting our Environment:** Make sure that we are always planning and working in a way that helps sustain the planet for our future generations.
- 4. Working with our Partners:** Work with our partners to design services that are delivered and targeted based on a joint understanding of risk, to deliver on our shared outcomes.
- 5. Engaging and Communicating:** Talk to and involve our communities and people so that we can deliver our services to effectively meet your needs.
- 6. Valuing our People:** Support a diverse workforce that represents your community, is well trained and motivated to deliver our service.
- 7. Using Technology Well:** Continually look to use the right technology where it can improve our service to you.
- 8. Continuing to work Effectively:** Make sure that our service provides value for money and that we are clear about how we are performing.

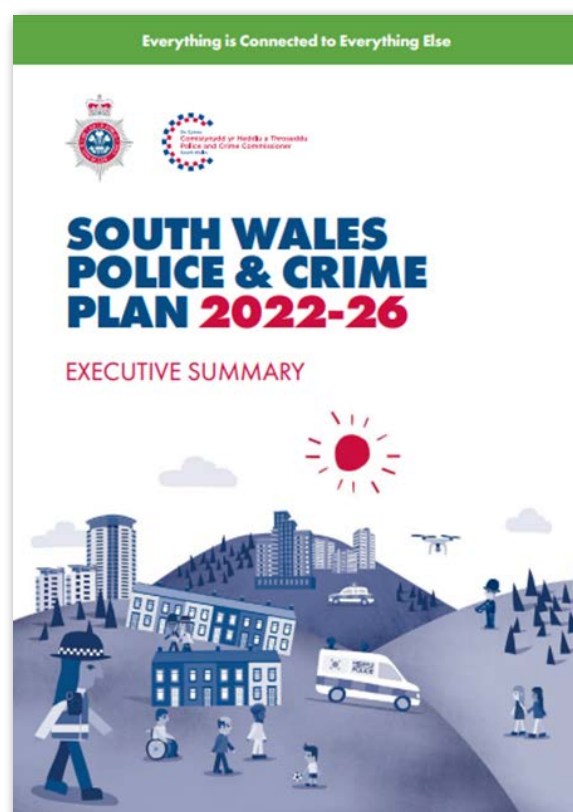


Cardiff Public Services Board Members - Strategic Plans

SOUTH WALES POLICE & CRIME PLAN (2022-26)

Service Priorities:

1. Reduce and prevent crime and anti-social behaviour to keep people safe and confident in their homes and communities.
2. Work to protect the most vulnerable in our communities, understanding causes and taking prompt positive action as issues arise.
3. Ensure that South Wales Police continues to be a high performing force in terms of the operational response to crime, threats, harm and the detection of offenders.
4. Involve and empower our communities, working with partners in local government, health, fire and Welsh Government, the third sector and education to deliver services that people need.
5. Work to make the local criminal justice system efficient and effective to meet the needs of victims and reduce re-offending.
6. Spend your money wisely, playing our part to protect the environment and support our people to provide the best possible policing in your community.



The Plan is supported by the **Chief Constable's Delivery Plan (2021-25)**, which seeks to deliver action across the following areas of focus:

1. Organisational:

- Innovative and productive
- Evidence-based
- Inclusivity

2. People:

- Health, safety, and well-being
- Equality, diversity and inclusion
- Supportive leadership and supervision

3. Operational:

- Prevent harm from serious and organised harm
- Protect against exploitation
- Focus on victims

4. Partnerships:

- Early intervention and prevention
- Community problem solving
- Criminal justice, offender management and diversion



Cardiff Public Services Board Members - Strategic Plans

CARDIFF THIRD SECTOR COUNCIL – STRATEGIC BUSINESS PLAN (2022-25)

C3SC’s mission is to enable a thriving community of services, community action and volunteering by providing effective support, resources and an influential, collective voice for the third sector and volunteering in Cardiff.

Four areas of activity:

1. Providing tailored, high-quality advice, information, and support – to ensure local not for profit voluntary groups, community organisations and social enterprises are Thriving and Sustainable. Our support includes helping groups to secure and generate the resources they need to survive and grow. We will work alongside formal and informal voluntary groups at every stage – whatever their size, their community of interest, whether they are just starting out, wanting to set up more formally, or plan for sustainability and growth.
2. Supporting groups and organisations with trusteeship and Good Governance.
3. Enabling more people and communities to be involved in and benefit from Volunteering.
4. Ensuring effective Representation and Policy Influence, making connections across our membership and public service partners, providing opportunities for collaboration and learning, and promoting the invaluable contribution of our members and volunteers.



Cardiff Public Services Board Members - Strategic Plans

HM PRISON & PROBATION SERVICE– SHAPING OUR FUTURE BUSINESS STRATEGY

HMPPS' vision is working together to protect the public and help people lead law-abiding and positive lives.

4 Key Principles:

1. Enable people to be their best
2. An open, learning culture
3. Transform through partnerships
4. Modernise our estates and technology



WELSH GOVERNMENT – PROGRAMME FOR GOVERNMENT (2021-2026)


10 Well-being Objectives:

1. Provide effective, high quality and sustainable healthcare
2. Protect, re-build and develop our services for vulnerable people
3. Build an economy based on the principles of fair work, sustainability and the industries and services of the future.
4. Build a stronger, greener economy as we make maximum progress towards decarbonisation
5. Embed our response to the climate and nature emergency in everything we do
6. Continue our long-term programme of education reform, and ensure educational inequalities narrow and standards rise.
7. Celebrate diversity and move to eliminate inequality in all of its forms
8. Push towards a million Welsh speakers, and enable our tourism, sports and arts industries to thrive.
9. Make our cities, towns and villages even better places in which to live and work
10. Lead Wales in a national civic conversation about our constitutional future and give our country the strongest possible presence on the world stage.



Cardiff Well-being Objectives - Contribution to the National Well-being Goals and Timescales

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6	Goal 7
A Prosperous Wales	A Resilient Wales	A Healthier Wales	A More Equal Wales	A Wales of Cohesive Communities	A Wales of Vibrant Culture and Thriving Welsh Language	A Globally Responsible Wales

 Primary Contribution to the National Well-being Goals

* Opportunities to contribute

Tudalen 104

							2023	2024	2025	2026	2027	2028+	
1. Cardiff is a Great Place to Grow Up													
	*			*	*		01	Gain UNICEF Child Friendly City status, ensuring every child and young person has their voice heard and needs taken into account when planning and delivering services.					
	*	*		*			02	Through the Cardiff Commitment, improve collaboration between Schools, Employers, and Further and Higher Education Institutions to further develop the authenticity of the School Curriculum in Cardiff, strengthening the power of Education to transform young people’s futures and build the skills needed in 21 st century workplaces.					
*	*				*	*	03	Develop approaches to identify early those at risk of Adverse Childhood Experiences (ACEs) and establish preventative, multi-agency, interventions that support children and families before they reach crisis point.					
*	*				*	*	04	Deliver a nurturing, empowering, safe and trusted approach to emotional well-being and mental health for children and young people, enhancing preventative services and supporting children presenting in acute psychological distress.					
*	*				*	*	05	Improve childhood vaccination/ immunisation uptake in Cardiff, particularly in the most deprived communities/ socio-economic groups, through delivering a data-led, targeted approach.					

*	*				*	*	06	Increase the percentage of children and young people with a healthy weight and increase physical activity levels, by delivering the Move More, Eat Well Strategy 2020-2023.						
							07	Reduce – and ultimately prevent – the uptake of smoking in children and young people.						
*	*				*	*	08	Develop an integrated care model – and improve the support offer - for children and young people with co-occurring complex health and disability needs.						
	*				*		09	<p>Deliver safe and supportive communities to keep our children and young people safe from harm by:</p> <ul style="list-style-type: none"> • Preventing and reduce offending by children and young people through delivering the Building Safer Futures Together Strategy for youth justice. • Addressing serious youth violence through developing a robust, integrated, data-led approach to public services that work with young people. 						
	*				*	*	10	Identify and recognise unpaid carers, including young carers, for the vital contribution they make to the community and the people they care for, enabling unpaid carers to have a life alongside caring.						

A Prosperous Wales	A Resilient Wales	A Healthier Wales	A More Equal Wales	A Wales of Cohesive Communities	A Wales of Vibrant Culture and Thriving Welsh Language	A Globally Responsible Wales
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2023 2024 2025 2026 2027 2028+

2. Cardiff is a Great Place to Grow Older

*	*	*	*	*	*	01	Establish integrated, locality-based, health and care services focused on meeting and improving the health and well-being of the local population.						
*	*	*	*	*	*	02	Deliver the Age Friendly City Action Plan, ensuring older people can enjoy all aspects of life and are provided with opportunities to participate in activities and events to improve their wellbeing and enrich their lives.						
*	*	*	*	*	*	03	Work towards becoming a Dementia Friendly City which helps people living with dementia and their families to thrive and which ensures that public and commissioned services are reshaped to meet current and future demand. This includes ensuring an equitable and timely access to a diagnosis and person-centred care delivered locally, as well as increasing awareness of dementia and ways to reduce risk.						

Tudalen 106

A Prosperous Wales	A Resilient Wales	A Healthier Wales	A More Equal Wales	A Wales of Cohesive Communities	A Wales of Vibrant Culture and Thriving Welsh Language	A Globally Responsible Wales
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2023 2024 2025 2026 2027 2028+

3. Supporting People Out of Poverty

	*	*																		
						01	Implement the Real Living Wage across the public and private sectors and by November 2025: <ul style="list-style-type: none"> • Increase the number of accredited Living Wage employers across the city to 300 • Increase the number of workers receiving a pay rise onto at least the Real Living Way to 13,900 													
	*	*					02	Develop innovative, data-led approaches to tackle health inequities and amplify prevention in the wake of the pandemic and current cost of living crisis, including: <ul style="list-style-type: none"> • Improving childhood vaccination and immunisation uptake in Cardiff • Improving uptake of bowel screening • Reducing the prevalence of smoking 												
	*	*					03	Increase the percentage of people with a healthy weight and increase physical activity levels, particularly in the more deprived communities, through the delivery of the Move More, Eat Well Strategy 2020-2023.												
		*					04	Work together to tackle and prevent homelessness, with a focus on delivering sustainable and affordable housing options across the city to meet the growing levels of acute housing need, including for those who need specific housing with support.												
		*					05	Build on the success of Cardiff's 'No Going Back' approach to rough sleeping, by developing a trauma-informed, public health-based approach to positively impact the lives of vulnerable people, especially those with street-based lifestyles.												

Tudalen 107

A Prosperous Wales	A Resilient Wales	A Healthier Wales	A More Equal Wales	A Wales of Cohesive Communities	A Wales of Vibrant Culture and Thriving Welsh Language	A Globally Responsible Wales
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2023 2024 2025 2026 2027 2028+

4. Safe, Confident and Empowered Communities

Tudalen 108

*	*	*	*	01	Respond to the new statutory Violence Prevention Duty, underpinned by a public health-based approach to violence reduction.						
*	*	*	*	02	Tackle all forms of violence against women and girls, domestic abuse and sexual violence, and take action to strengthen the support available to victims, including agreeing and implementing updated Violence against Women, Domestic Abuse and Sexual Violence strategy by March 2023.						
*	*	*	*	03	Work in partnership to identify vulnerability and prevent harm in the evening and night-time economy.						
*	*	*	*	04	Safeguard those at risk of exploitation and those who have been a victim of crime. This includes embedding a contextual approach to safeguarding across Cardiff.						
*	*	*	*	05	Disrupt the illicit supply of substances in our communities to prevent and protect children and vulnerable adults from exploitation, neglect, and abuse, and to reduce violent crime.						
*	*	*	*	06	Reduce - and ultimately prevent - health and wellbeing harms from substance use, focussing on prevention and early identification of harmful alcohol use, and developing safe alternatives for people who currently use substances in public spaces.						
*	*	*	*	07	Implement the CONTEST counter terrorism strategy and work in partnership to respond to the requirements of the new PROTECT Duty.						
*	*	*	*	08	Deliver local partnership-based projects which tackle significant anti-social behaviour issues through a problem-solving approach.						
*	*	*	*	09	Establish a partnership approach to reduce the number of older people becoming victims of fraud.						

	*	*			*	*	10	Continue to make the case to UK Government for additional and more sustainable funding to cover the cost of policing the capital city, as is the case in other UK capitals.						
	*	*				*	11	Welcome and support refugees and asylum seekers to build a new life in Cardiff, including continuing to lead the local response to the Ukraine and Afghanistan crises.						

Prosperous Wales	A Resilient Wales	A Healthier Wales	A More Equal Wales	A Wales of Cohesive Communities	A Wales of Vibrant Culture and Thriving Welsh Language	A Globally Responsible Wales
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2023 2024 2025 2026 2027 2028+

5. A Capital City that Works for Wales

	*				*	*	01	Work together to deliver new apprenticeship and trainee opportunities across the city's public services.						
	*	*	*	*			02	Work in partnership to support Cardiff's major events programme, being mindful of their impact on the cost of delivering public services.						
	*	*				*	03	Aim to double the number of Welsh speakers in Cardiff by 2050.						
							04	Work together to maximise outdoor recreation using green and blue infrastructure.						
					*		05	Work together on maximising opportunities for local employment and supply chains during the development and building of significant new public sector infrastructure, such as health or local authority estates, ensuring that new infrastructure supports the city to achieve decarbonisation and climate resilience, to improve the health and well-being of our communities.						

Tudalen 110

A Prosperous Wales	A Resilient Wales	A Healthier Wales	A More Equal Wales	A Wales of Cohesive Communities	A Wales of Vibrant Culture and Thriving Welsh Language	A Globally Responsible Wales					
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2023 2024 2025 2026 2027 2028+

6. One Planet Cardiff

Tudalen 111

							01	Set out a collective carbon reduction ambition for public services.						
			*		*		02	Lead a programme of work on creating behaviour change and developing enabling environments with PSB staff, focusing on travel, energy use and food.						
*			*		*		03	<p>Work together to transition to a Low Emission public sector fleet by:</p> <ul style="list-style-type: none"> • Exploring opportunities for shared depot facilities, optimising opportunities for integrated EV charging infrastructure and possible direct renewable energy supply. • Exploring technical opportunities that could enable partner organisations to utilise each other’s existing on-site charging infrastructure. • Exploring opportunities to develop shared procurement arrangements for new EV fleet vehicles. 						
		*	*	*	*		04	Work together to reduce the carbon impact of Public Services Board members’ procurement activities and move to a circular economy.						
*			*	*	*		05	<p>Work together to reduce carbon in public service estates by:</p> <ul style="list-style-type: none"> • Comparing and collating overall cost estimates for net-zero by 2030 amongst all partners, and identifying funding gaps, strategic issues, and opportunities for onward discussion with policy makers. • Embedding carbon sequestration, tree planting and environmentally responsible land management protocols in estates’ strategies. 						

*			*	*	*		06	Increase the opportunity to absorb emissions and improve biodiversity with green infrastructure. This includes exploring the use of public sector land to increase tree planting to increase carbon sequestration and improve biodiversity.						
*			*		*		07	Work together to develop and deliver a Local Nature Recovery Action Plan.						
*			*		*		08	Complete and sustain implementation of the Healthy Travel Charters to support a model shift amongst public service staff.						
							09	Work together on maximising opportunities for developing walkable neighbourhoods during the development and building of significant new public sector infrastructure, such as the health or local authority estate, progressing Cardiff's ambition to become a '15-minute' city.						
*					*		10	Promote healthy, local, and low-carbon food and support Cardiff's bid to become the first Gold Sustainable Food Place in Wales.						
*			*	*	*		11	Improve water quality through nature-based, whole catchment solutions to water resources management.						
*			*		*		12	Understand the impact of the changing climate on our services and estates such as the flood risk, implementing climate adaptation solutions as required.						

A Prosperous Wales	A Resilient Wales	A Healthier Wales	A More Equal Wales	A Wales of Cohesive Communities	A Wales of Vibrant Culture and Thriving Welsh Language	A Globally Responsible Wales
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2023 2024 2025 2026 2027 2028+

7. Modernising and Integrating Our Public Services

	A Prosperous Wales	A Resilient Wales	A Healthier Wales	A More Equal Wales	A Wales of Cohesive Communities	A Wales of Vibrant Culture and Thriving Welsh Language	A Globally Responsible Wales	01	02	03	04	2023	2024	2025	2026	2027	2028+	
								01										
	*	*	*		*			02										
	*				*	*		03										
	*	*			*			04										

Tudalen 113

Mae'r dudalen hon yn wag yn fwriadol

Date: 27 October 2022

Councillor Huw Thomas,
Chair, Cardiff Public Services Board
Cardiff Council,
County Hall,
Cardiff
CF10 4UW



County Hall
Cardiff,
CF10 4UW
Tel: (029) 2087 2087

Neuadd y Sir
Caerdydd,
CF10 4UW
Ffôn: (029) 2087 2088

Dear Huw,

Policy Review & Performance Scrutiny Committee: 18 October 2022

The Policy Review and Performance Scrutiny Committee welcomed the opportunity to consider the Cardiff Public Services Board (PSB) Annual Report 2021/22 and to engage with the draft Well-being Plan 2023/28. As Chair, Members have asked that I thank you for attending, and also that you pass on our appreciation to Charles Janczewski (UHB), Alun Michael (PCC), Paul Orders and Gareth Newell, for their comprehensive presentation of progress and responses to our questions and comments. We offer the following observations and recommendations for the Boards consideration and response.

Building a culture of trust

The Committee was reassured to hear all partners speak in positive terms of the strength, benefits and effectiveness of the PSB, particularly as a vehicle to facilitate understanding, and to powerfully convene public sector organisations to practically solve system issues. We noted the Cardiff PSB culture means new members of the partnership feel welcomed, and Members consider that significant trust has developed between PSB partners. This was in clear evidence during the scrutiny and should result in positive contributions from all partners going forward.

Interface with Welsh Government and Future Generations Commissioner

All Members welcomed partnership working as the way ahead. We were assured that the interface between the PSB, Welsh Government and the Future Generations Commissioner (FGC) is considered appropriate. This is strengthened by positive access to Ministers on key issues, enjoyed by all partners, in addition to the PSB

channels of communication. Partners consider access to government ministers is notably better than in other areas of the UK, commenting that frank conversations with officials across Welsh Government have been a positive development of PSB pandemic working. We note that the unified presentation of challenges the partnership faces has led to a new phase of maturity in the development of relations between PSB's and Welsh Government. We therefore recommend that the culture and successes of all PSB's across Wales are celebrated by Welsh Government and the FGC, and where good practice is in clear evidence it is shared.

Public profile of the PSB

The Committee explored public understanding of the PSB, we feel the Board does not currently have a public profile. We note that the PCC considers improvement within communities is the most important, rather than a high profile for the PSB itself. The PCC reflected that, at its best, the PSB should be invisible, as its work is evident in communities despite the public being unaware of work behind the scenes to secure improvement. However, Members consider the PSB needs to celebrate its collaborative successes more visibly, particularly where a significant public challenge has been overcome.

Well-being Plan 2023/28 Consultation

The Committee is keen to ensure that the consultation approach for the Well-being Plan 2023/28 secures a good level of response and has a clear strategy for mitigating a low response, particularly from minority communities. We note that achieving a good response to any consultation on a strategy document is a particular challenge. We note also that your officers have met individually with ward Councillors to better understand individual community needs, networks and groups. This is a good approach.

However, given the disproportionate impact on minority populations and increasing diversity in the population, the PSB is well placed to broaden the reach of the consultation. We urge that the recommendations and work of the Race Equality Taskforce, created by the Council, are taken forward by the wider public sector, and we wholeheartedly commend the Council to lead on sharing the findings of the Taskforce with its partners.

Members therefore urge you to continue the quest to improve the quality of data held on minority populations to support consultation reach and ensure we have enough data to plan ahead effectively. We request clarification of your plans to mitigate communities that do not engage.

Workforce

Members were interested to hear all partners in agreement that there had been no fall in demand for public services over the summer months of 2022, as would usually be the case; across the public sector summer demand has felt like winter demand. This has highlighted the dual challenges of workforce and finance. Both UHB and PCC reported they face significant recruitment challenges, due to both Covid sickness and stress. We were therefore assured that the PSB is delivering a joint response to workforce pressures, and work is ongoing to analyse comparative terms and conditions between partners.

Measuring progress

The Committee is re-assured that you will continue to measure progress on all indicators in the Well-being Plan and maintain a live City Dashboard that will enable the tracking of 55 indicators within the Well-being Report at any point in time.

Recommendations following this scrutiny:

We commend the work of the PSB. To re-cap the recommendations in our letter:

- That the culture and successes of all PSB's are celebrated by Welsh Government and the FGC, and where good practice is in clear evidence it is shared across Wales.
- That the collaborative successes of the PSB are celebrated more visibly, particularly where a significant public challenge has been overcome.
- That you to continue to improve the quality of data held on minority populations to support consultation reach, clarify your plans to mitigate for communities that do not engage, and ensure we have enough data to plan ahead effectively.

Once again, on behalf of the PRAP Scrutiny Committee the attendance of yourself and key partners to assist us in our consideration of the Cardiff PSB Annual Report 2021/22 is much appreciated. I look forward to the Board's response.

Yours sincerely,



COUNCILLOR JOEL WILLIAMS
CHAIR, POLICY REVIEW AND PERFORMANCE SCRUTINY COMMITTEE

cc Members of the Policy Review & Performance Scrutiny Committee,
Charles Janczewski, Vice Chair of Cardiff PSB, C&V UHB,
Alun Michael, South Wales Police & Crime Commissioner,
Paul Orders, Chief Executive, Cardiff Council,
Gareth Newell, Head of Partnerships and Performance, Cardiff Council,
Minister for Housing and Local Government,
Future Generations Commissioner for Wales,
Auditor General for Wales,
Andrea Redmond, Committee Support Officer,
Debi Said, Cabinet Support Officer
Joanne Watkins, Cabinet Office Manager

Dear Cllr Williams,

RE: Policy Review & Performance Scrutiny Committee - 18 October 2022

On behalf of the Cardiff Public Services Board (PSB), I would like to thank the Policy Review & Performance (PRAP) Scrutiny Committee for the constructive session that was held on 18 October 2022. The comments received are valued and a full response to the recommendations made can be found at **Appendix A**.

Firstly, I would like to welcome the recognition that a culture of trust has developed between PSB partners, as well as the crucial role of the PSB in practically solving system issues; this will be ever more important over the years ahead as we continue to jointly respond to complex challenges.

I am also pleased that the Committee has acknowledged that the PSB enjoys positive access to Welsh Government Ministers on key issues and that relations have further developed as a result of the unified presentation of challenges that partners face. As recommended by the Committee, we will continue to celebrate and promote the successes of the Cardiff PSB, as well as partnership working in Cardiff, to the Future Generations Commissioner and Welsh Government. The Committee did note, however, that it feels that the PSB does not currently have a public profile and that the Board needs to celebrate its collaborative successes more visibly. Whilst the PSB considers its low public profile to be appropriate, it is agreed that partnership projects should continue to be celebrated moving forward.

The Committee's comments regarding the Race Equality Taskforce are noted. I would like it to be recognised that the Taskforce was a cross public service initiative; its work was facilitated by the support and contributions of not only the Council, but public and voluntary sector partners across the city. The PSB considered the findings of the Taskforce at its meeting on 30 November 2022 and will receive a report on progress in 2023.

In relation to the Committee's comments regarding the participation of seldom heard groups, it is agreed that ensuring engagement, particularly from minority communities, is challenging. The Council will be bringing forward proposals - to improve engagement and the quality of data held - for consideration in its new Participation Strategy in Quarter 4 of 2022/23.

Finally, in terms of measuring progress moving forward, I would like to highlight that the draft Well-being Plan contains 51 outcome indicators, which will be tracked by the PSB over the next 5 years. Complimentary to the Draft Plan is Cardiff's new City Dashboard, which can be accessed [here](#). The Dashboard provides access to the latest data which helps paint a picture of life in Cardiff. It also provides a detailed profile of each ward in Cardiff and allows for a comparison of life in Cardiff with other areas of the UK (where the data is available).

Once again, on behalf of the Cardiff PSB, I would like to thank the PRAP Scrutiny Committee for a constructive and valuable session.

Yours sincerely,

Cllr Huw Thomas

Leader of Cardiff Council and Chair of the Cardiff Public Services Board

Appendix A: Response to Recommendations

Recommendation	Accept/ Reject	Response	Lead Officer	To be completed by
That the culture and successes of all PSB's are celebrated by Welsh Government and the FGC, and where good practice is in clear evidence it is shared across Wales.	Accept	We'll continue to celebrate the success of partnership working in Cardiff to the Welsh Government and Future Generations Commissioner, as well as the valuable role that PSBs can play in tackling system issues.	Gareth Newell	Ongoing
That the collaborative successes of the PSB are celebrated more visibly, particularly where a significant public challenge has been overcome.	Accept	Partnership projects will continue to be celebrated moving forward. The PSB will continue to maintain its low public profile, however, as an enabler of successful projects and initiatives.	Gareth Newell	Ongoing
That you to continue to improve the quality of data held on minority populations to support consultation reach, clarify your plans to mitigate for communities that do not engage, and ensure we have enough data to plan ahead effectively.	Accept	Proposals will be brought forward in the Council's new statutory Participation Strategy.	Gareth Newell	Quarter 4 2022/23

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Strategy Title: Cardiff Local Well-being Plan 2023-2028
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New/Existing/Updating/Amending: New
--

Who is responsible for developing and implementing the Strategy?

Cardiff Public Services Board (PSB)

Assessment Date: 04/01/2023

1. What are the objectives of the Strategy?

The Well-being Plan sets out the Cardiff Public Services Board's (PSB's) priorities for action over the next 5 years, and beyond. The plan focuses on the areas of public service delivery which fundamentally require partnership working between the city's public and community services, and with the citizens of Cardiff.

The Plan contains Well-being Objectives, areas for action that the Cardiff PSB have identified as being most important. It also contains 'Priorities' or the steps that the city's public services, together, will take forward over the next 5 years.

The Plan's Well-being Objectives are as follows:

1. Cardiff is a Great Place to Grow Up
2. Cardiff is a Great Place to Grow Older
3. Supporting People out of Poverty
4. Safe, Confident and Empowered Communities
5. A Capital City that Works for Wales
6. One Planet Cardiff
7. Modernising and Integrating our Public Services

2. Please provide background information on the Strategy and any research done [e.g. service users data against demographic statistics, similar EIAs done etc.]

Established in 2016, the Cardiff PSB is a statutory board, required under the Well-being of Future Generations Act (2015), and is chaired by the Leader of Cardiff Council, with membership drawn from the city's public and third sector leadership. Membership of the PSB comprises:

- Cardiff Council
- Cardiff and Vale University Health Board
- South Wales Fire and Rescue Service
- Natural Resources Wales
- South Wales Police

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- South Wales Police and Crime Commissioner
- National Probation Service
- Cardiff Third Sector Council
- Welsh Government

The Well-being of Future Generations (Wales) Act is about improving the social, economic, environmental, and cultural well-being of Wales. It requires public services to work together through Public Services Boards to improve the well-being of each Local Authority area and contribute to the 7 national well-being goals.

As part of the Act, every 5 years, Cardiff PSB is required to produce a new Well-being Plan. This is Cardiff's second Well-being Plan covering the period 2023-2028.

The plan focuses on the areas of public service delivery which fundamentally require partnership working between the city's public and community services, and with the citizens of Cardiff. The Well-being Plan should be seen as a complementary document to the strategic plans of each PSB member, focusing on delivering 'collaborative advantage' in areas of city life and public services which fundamentally require joint working between one or more of the public services.

The Plan responds to a wide-ranging evidence base on the quality of life and public services in Cardiff, and how these might change over the years to come. This includes:

- [Cardiff's Local Well-being Assessment](#): a comprehensive study of the quality of life in Cardiff undertaken in 2022. The assessment includes a '[Cardiff Today](#)' report, which identifies where the city is performing well, where it needs to improve and its key challenges, and a '[Cardiff Tomorrow](#)' report, which sets out the long-term trends facing Cardiff and the impact these will have on the city's public services.
- [The Cardiff and Vale Population Needs Assessment](#): an assessment of the needs for care and support amongst the residents of Cardiff and the Vale of Glamorgan, and the range and level of services required to meet that need.
- The views of the people of Cardiff

Why do we need a Well-being Plan?

Cardiff, like all cities, is facing a number of major challenges. In particular, managing recovery and renewal from the Covid-19 pandemic; ensuring population growth and economic success benefits all citizens; reducing the inequity gap between the city's most and least deprived; meeting the needs of a growing older population; responding to increasing demands on health and social services; and urgently making the systemic changes needed to mitigate the impacts of climate change and decarbonise the city.

No one public service can respond to these challenges alone. It will require close partnership working between Cardiff PSB members and other organisations in the

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public, private and third sectors, and most importantly of all, with the citizens of Cardiff.

Measuring Progress

Progress will be measured against a combination of national, regional, and local indicators as listed under each Well-being Objective.

The latest data is available on Cardiff's online city-wide dashboard. The Dashboard brings together a number of data-sets, grouped by different themes, to present a picture of life in Cardiff. The data can be viewed over time, compared with other areas or broken down to ward or deprivation level, where available.

Progress against the Well-being Plan's indicators and priorities will be reported on annually, as part of the PSB's Annual Report.

3 Assess Impact on the Protected Characteristics

3.1 Age

Will this Strategy have a **differential impact [positive/negative/]** on younger/older people?

	Yes	No	N/A
Up to 18 years	X		
18 - 65 years	X		
Over 65 years	X		

Please give details/consequences of the differential impact, and provide supporting evidence, if any.

The plan will have a positive impact on all age groups, with specific objectives also focused on improving the lives of younger people ('Cardiff is a Great Place to Grow Up') and older people ('Cardiff is a Great Place to Grow Older').

The priorities within the plan are wide-ranging, recognising where Cardiff is 'today' and trends, opportunities and challenges moving forward. This includes addressing: an ageing and increasingly diverse population; Cardiff's roles as an economic driver; inequality across all areas of wellbeing; the climate and nature emergencies; as well as the need to ensure services are able to effectively operate in a post-pandemic world.

Priorities for younger people are wide-ranging - from ensuring that Cardiff gains UNICEF Child Friendly City Status to developing a nurturing, empowering, safe and trusted approach to mental health, as well as improving childhood vaccination/immunisation uptake in Cardiff and the percentage of children and young people with a healthy weight. Priorities also focus on increasing levels of citizen engagement with

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young people, improving services, practices, and outcomes for young people with health and disability needs, as well as protecting vulnerable young people from exploitation.

Priorities for older people range from integrating care and support services to enable older people to live independently and at home for as long as possible, to delivering Cardiff’s Age Friendly City Action Plan and becoming a Dementia Friendly City. There is also a priority to reduce the number of older people becoming victims of fraud.

What action(s) can you take to address the differential impact?

No negative differentials identified. This document will be updated as progress is made on developing the Local Well-being Plan 2023-2028. The Plan’s monitoring system will be utilised to monitor the effectiveness of the Well-being Objectives and the impact of the priorities to promote them.

3.2 Disability

Will this Strategy have a **differential impact [positive/negative]** on disabled people?

	Yes	No	N/A
Hearing Impairment	X		
Physical Impairment	X		
Visual Impairment	X		
Learning Disability	X		
Long-Standing Illness or Health Condition	X		
Mental Health	X		
Substance Misuse	X		
Other	X		

Please give details/consequences of the differential impact, and provide supporting evidence, if any.

The Well-being Plan and the work of the PSB is intended to improve the economic, social, environmental, and cultural well-being of all of Cardiff’s residents and visitors, including those with a disability, with priorities for partnership working which specifically aim to improve the lives of disabled people, such as:

Great is a Great Place to Grow Up:

- *Deliver a nurturing, empowering, safe and trusted approach to emotional well-being and mental health for children and young people, enhancing preventative services and supporting children presenting in acute psychological distress.*
- *Develop an integrated care model – and improve the support offer - for children and young people with co-occurring complex health and disability needs.*

Cardiff is a Great Place to Grow Older:

- *Establish integrated, locality-based, health and care services focused on*

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<p><i>meeting and improving the health and well-being of the local population.</i></p> <ul style="list-style-type: none"> • <i>Work towards becoming a Dementia Friendly City which helps people living with dementia and their families to thrive and which ensures that public and commissioned services are reshaped to meet current and future demand. This includes ensuring an equitable and timely access to a diagnosis and person-centred care delivered locally, as well as increasing awareness of dementia and ways to reduce risk.</i> <p>Safe, Confident and Empowered Communities:</p> <ul style="list-style-type: none"> • <i>Reduce - and ultimately prevent - health and wellbeing harms from substance use, focussing on prevention and early identification of harmful alcohol use, and developing safe alternatives for people who currently use substances in public spaces.</i>
<p>What action(s) can you take to address the differential impact?</p> <p>No negative differentials identified. This document will be updated as progress is made on developing the Local Well-being Plan 2023-2028. The Plan’s monitoring system will be utilised to monitor the effectiveness of the Well-being Objectives and the impact of the priorities to promote them.</p>

3.3 Gender Reassignment

Will this Strategy have a **differential impact [positive/negative]** on transgender people?

	Yes	No	N/A
<p>Transgender People (People who are proposing to undergo, are undergoing, or have undergone a process [or part of a process] to reassign their sex by changing physiological or attributes of sex)</p>	X		

<p>Please give details/consequences of the differential impact, and provide supporting evidence, if any.</p> <p>The Well-being Plan aims to holistically improve the economic, social, environmental and cultural well-being of Cardiff’s residents and visitors, with inclusivity a theme which runs throughout the Plan.</p>
<p>What action(s) can you take to address the differential impact?</p> <p>No negative differentials identified. This document will be updated as progress is made on developing the Local Well-being Plan 2023-2028. The Plan’s monitoring system will be utilised to monitor the effectiveness of the Well-being Objectives and the impact of the priorities to promote them.</p>

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3.4. Marriage and Civil Partnership

Will this Strategy have a **differential impact [positive/negative]** on marriage and civil partnership?

	Yes	No	N/A
Marriage	X		
Civil Partnership	X		

Please give details/consequences of the differential impact, and provide supporting evidence, if any.

The Well-being Plan aims to holistically improve the economic, social, environmental and cultural well-being of Cardiff's residents and visitors.

No differential impact that has been identified as a direct result of the Marriage or Civil Partnership status of any person/s.

What action(s) can you take to address the differential impact?

No negative differentials identified. This document will be updated as progress is made on developing the Local Well-being Plan 2023-2028. The Plan's monitoring system will be utilised to monitor the effectiveness of the Well-being Objectives and the impact of the priorities to promote them.

3.5 Pregnancy and Maternity

Will this Strategy have a **differential impact [positive/negative]** on pregnancy and maternity?

	Yes	No	N/A
Pregnancy	X		
Maternity	X		

Please give details/consequences of the differential impact, and provide supporting evidence, if any.

The Well-being Plan aims to holistically improve the economic, social, environmental, and cultural well-being of Cardiff's residents and visitors.

No differential impact that has been identified as a direct result of Pregnancy and/or Maternity.

What action(s) can you take to address the differential impact?

No negative differentials identified. This document will be updated as progress is made on developing the Local Well-being Plan 2023-2028. The Plan's monitoring system will

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be utilised to monitor the effectiveness of the Well-being Objectives and the impact of the priorities to promote them.

3.6 Race

Will this Strategy have a **differential impact [positive/negative]** on the following groups?

	Yes	No	N/A
White	X		
Mixed / Multiple Ethnic Groups	X		
Asian / Asian British	X		
Black / African / Caribbean / Black British	X		
Other Ethnic Groups	X		

Please give details/consequences of the differential impact, and provide supporting evidence, if any.

Cardiff is a diverse city. As well as being the most diverse authority in Wales, with 21.2% of the population belonging to an ethnic minority group.

Inclusivity is a theme which runs throughout the Well-being Plan, including increasing equality of opportunity. The economic impact of the pandemic is highlighted within the Plan, and how it has further deepened existing inequities. This includes how some sectors are continuing to be impacted, such as hospitality and retail, which typically employ those with an ethnic minority background, as well as young people and women. It is highlighted that, moving forward, a focus will need to be placed on investing in skills and training and into-work support, ensuring that this support is accessible to ethnic minority communities in order to address the gap in economic activity and employment. Priorities therefore include implementing the Real Living Wage across the public and private sectors, working to deliver new apprenticeship and trainee opportunities across the city's public services, as well as maximising opportunities for local employment and supply chains during the development and building of significant new public infrastructure.

The Plan also highlights that the long-term health and wellbeing consequences of the Covid-19 economic crisis are also likely to exacerbate (already existing) health inequalities for individuals from ethnic minority groups, as well as those from poorer and disadvantaged backgrounds and deprived communities. Health-related priorities are therefore noted within the Plan, including improving childhood vaccination/immunisation uptake in Cardiff, improving bowel screening rates and increasing the percentage of people with a healthy weight.

In recognising that Cardiff has an increasingly diverse population, with people from

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many different cultures and backgrounds, it is highlighted that Cardiff has seen positive total net migration for a number of years, and this is projected to increase over the next 15 years. It is noted that Cardiff is to remain a key place of welcome, particularly for those seeking refuge and asylum, with a priority under 'Safe, Confident and Empowered Communities' being: *welcome and support refugees and asylum seekers to build a new life in Cardiff, including continuing to lead the local response to the Ukraine and Afghanistan crises.*

In order to ensure that public services respond to and reflect the diversity of the city, a priority under the Well-being Objective 'Modernising and Integrating our Public Services' relates to responding to and implementing the full the recommendations of the Race Equality Taskforce. The Taskforce was convened in order to shape change in Cardiff, contributing to a fairer and more equal society for Black and ethnic minority communities, both longstanding and new.

What action(s) can you take to address the differential impact?

No negative differentials identified. This document will be updated as progress is made on developing the Local Well-being Plan 2023-2028. The Plan's monitoring system will be utilised to monitor the effectiveness of the Well-being Objectives and the impact of the priorities to promote them.

3.7 Religion, Belief or Non-Belief

Will this Strategy have a **differential impact [positive/negative]** on people with different religions, beliefs or non-beliefs?

	Yes	No	N/A
Buddhist	X		
Christian	X		
Hindu	X		
Humanist	X		
Jewish	X		
Muslim	X		
Sikh	X		
Other	X		

Please give details/consequences of the differential impact, and provide supporting evidence, if any.

The Well-being Plan aims to holistically improve the economic, social, environmental, and cultural well-being of Cardiff's residents and visitors. It is recognised that certain religious beliefs are held predominantly by persons of a certain ethnic group. The differential impacts of the Well-being Plan upon varying ethnic groups have been considered in section "3.6 Race." There is therefore no significant differential impact that has been identified as a direct result of a person's religious belief or non-belief.

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What action(s) can you take to address the differential impact?
No negative differentials identified. This document will be updated as progress is made on developing the Local Well-being Plan 2023-2028. The Plan’s monitoring system will be utilised to monitor the effectiveness of the Well-being Objectives and the impact of the priorities to promote them.

3.8 Sex

Will this Strategy have a **differential impact [positive/negative]** on men and/or women?

	Yes	No	N/A
Men	X		
Women	X		

Please give details/consequences of the differential impact, and provide supporting evidence, if any.
<p>The Well-being Plan aims to holistically improve the economic, social, environmental, and cultural well-being of Cardiff’s residents and visitors and will therefore have a positive impact for both men and women.</p> <p>The differing experience of men and women is referenced throughout the Plan – namely in terms of safety and employment. For instance, it is acknowledged that whilst Cardiff is a safe city for the vast majority, a small number of people – particularly women and children – are subject to violence abuse and exploitation. It is also noted that women, in particular, feel least safe when walking in the city centre. The following priority for partnership working, under the Well-being Objective ‘Safe, Confident and Empowered Communities’ specifically aims to improve the lives of women: <i>Tackle all forms of violence against women and girls, domestic abuse and sexual violence, and take action to strengthen the support available to victims, including agreeing and implementing an updated Violence against Women, Domestic Abuse and Sexual Violence strategy by March 2023.</i></p> <p>It is also noted that some sectors continue to be impacted by the pandemic, such as hospitality and retail, which typically employ women, as well as young people and those with an ethnic minority background. Priorities, particularly under the Well-being Objective ‘A Capital City that Works for Wales’ are therefore related to skills training and into-work support.</p>
What action(s) can you take to address the differential impact?
No negative differentials identified. This document will be updated as progress is made on developing the Local Well-being Plan 2023-2028. The Plan’s monitoring system will be utilised to monitor the effectiveness of the Well-being Objectives and the impact of the priorities to promote them.

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3.9 Sexual Orientation

Will this Strategy have a **differential impact [positive/negative]** on the following groups?

	Yes	No	N/A
Bisexual	X		
Gay Men	X		
Gay Women/Lesbians	X		
Heterosexual/Straight	X		

Please give details/consequences of the differential impact, and provide supporting evidence, if any.

The Well-being Plan aims to holistically improve the economic, social, environmental, and cultural well-being of Cardiff's residents and visitors. There is no differential impact that has been identified as a direct result of a person's sexual orientation.

What action(s) can you take to address the differential impact?

No negative differentials identified. This document will be updated as progress is made on developing the Local Well-being Plan 2023-2028. The Plan's monitoring system will be utilised to monitor the effectiveness of the Well-being Objectives and the impact of the priorities to promote them.

3.10 Socioeconomic Duty

Is the change anticipated to reduce or contribute to inequality of outcome as a result of socio-economic disadvantage? (e.g. will the change negatively impact on those on low-incomes or those living in deprived areas)

	Yes	No	N/A
Socioeconomic impact	X		

Please give details/consequences of the differential impact, and provide supporting evidence, if any.

Making Cardiff a fairer city is a theme which runs throughout the Well-being Plan. Creating a city, where the opportunities of living in Cardiff can be enjoyed by everyone – whatever their background, where those suffering the effects of poverty are protected and supported, and where a fair day's work receives a fair day's pay.

It is recognised that, as with other cities in the UK, significant and entrenched inequalities exist in Cardiff. In terms of income deprivation, almost one fifth of the Lower Super Output Areas (LSOAs) in Cardiff are ranked in the most deprived in Wales, the third highest proportion of all Welsh Local Authorities. This turns to over a third when looking at LSOAs in the 'Southern Arc' – an area stretching from Ely in the West to St Mellons in the East with a population of 170,000 people.

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In the Plan it is noted that there is a need, in particular, to address inequality across all areas of wellbeing. One of the major drivers of inequality is poverty – with those living in the more deprived areas of the city more likely to suffer poorer health, lower pay, and higher crime, resulting in greater pressures on services and budgets across the public sector. It is noted that the pandemic has served to highlight the levels of inequality that exist across Cardiff, and this is only set to further deepen due to the cost-of-living crisis.

It is highlighted that the Covid-19 pandemic has had, and continues to have, a direct and differential impact on communities, with the long-term health and well-being consequences of the pandemic likely to be unequally distributed, exacerbating health inequalities for individuals from poorer and disadvantaged backgrounds and deprived communities, as well as ethnic minority groups.

Furthermore, it is recognised that too many children are living in relative-low-income families in the city, which can have a detrimental impact on a child's future prospects and well-being. For instance, children from low-income families are more likely to be at risk of Adverse Childhood Experiences and the rates of children considered to be at risk, placed on the child protection register, or taken into care, are significantly higher in the city's most deprived communities.

Many of the plan's priorities are therefore focused on reducing the inequity gap between the city's most and least deprived. The Well-being Plan focuses on delivering inclusive growth that benefits the more deprived areas of the city and supports those in poverty and those impacted by the pandemic to access work, education or training. It recognises that an inclusive economic recovery is needed that drives forward development and regeneration across the city, delivering excellent education, jobs that pay at least the Real Living Wage and jobs that provide opportunities for progression. To address health inequities, it is acknowledged prevention will need to be at the heart of improving health outcomes and that a whole system approach will be needed that amplifies the importance of and supports the take up of immunisations, screening and healthy and active lifestyles and improves environmental factors such as air quality and access to green space.

What action(s) can you take to address the differential impact?

No negative differentials identified. This document will be updated as progress is made on developing the Local Well-being Plan 2023-2028. The Plan's monitoring system will be utilised to monitor the effectiveness of the Well-being Objectives and the impact of the priorities to promote them.

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3.11 Welsh Language

Will this Strategy have a **differential impact [positive/negative]** on Welsh Language?

	Yes	No	N/A
Welsh Language	X		

Please give details/consequences of the differential impact, and provide supporting evidence, if any.

The Plan will have a positive impact on Welsh Language. The Well-being Plan acknowledges the importance of cultural well-being, an important part of which is celebrating the Welsh Language and making Cardiff a truly bilingual capital of Wales by increasing the use of Welsh in the city's schools, workplaces and its communities and achieving its ambition of doubling the number of Welsh speakers in the city by 2050.

A priority, under Well-being Objective 'A Capital City that Works for Wales' is therefore: *aim to double the number of Welsh speakers in Cardiff by 2050.*

What action(s) can you take to address the differential impact?

No negative differentials identified. This document will be updated as progress is made on developing the Local Well-being Plan 2023-2028. The Plan's monitoring system will be utilised to monitor the effectiveness of the Well-being Objectives and the impact of the priorities to promote them.

4. Consultation and Engagement

What arrangements have been made to consult/engage with the various Equalities Groups?

Before publishing its final Local Well-being Plan, the Cardiff PSB must undertake a statutory period of consultation, which must last for a minimum of 12 weeks. The consultation began on 28 October 2022 and finished on 20 January 2023.

The following statutory consultees were provided with a copy of the draft Local Well-being Plan as part of the consultation:

- The Commissioner
- The Board's invited participants
- Its other partners
- Such of the persons who received but did not accept an invitation from the board under Section 30 as the board considers appropriate
- The local authority's overview and scrutiny committee
- Relevant voluntary organisations as the board considers appropriate
- Representatives of persons resident in the area

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- Representatives of persons carrying on business in the area
- Trade unions representing workers in the area
- Such persons with an interest in the maintenance and enhancement of natural resources in the board's area, as the board considers appropriate
- Any other persons who in the opinion of the board, are interested in the improvement of the area's economic, social, environmental, and cultural well-being

In terms of direct public consultation, the Cardiff PSB invited views and opinions on the draft Plan and the priorities it covers via an online survey, published on the Cardiff Partnership website. The survey was promoted via the Council's media channels, to the Citizen Panel (5,000 people), as well as through networks and community groups.

Experience of consultation and engagement on strategic plans (including the Well-being Plan 2018-23) told us that public engagement was likely to be limited. Prior to launch, it was therefore decided that the annual 'Ask Cardiff' survey would be used to supplement the results of the direct consultation on the Well-being Plan.

The Ask Cardiff Survey is an annual survey that gives people living and working in Cardiff, as well as those visiting the city, the chance to share their experiences of public services.

The survey is well established in Cardiff – it has been running since 2002 and, as a citizen survey, has one of the highest response rates of any local authority in Wales or UK Core City. An extensive engagement programme is developed for the survey, both online and in communities, with a focus on groups with a typically low response rate.

The survey provides citizens with a chance to comment on their satisfaction with issues such as city life, public services, their own well-being, community safety, food poverty, public health, transport, housing, the economy, the environment, and climate change. Issues that are integral to the Well-being Plan.

The Ask Cardiff Survey was launched on 3 October 2022 and was open until 20 November 2022, aligning with the consultation on the Wellbeing Plan.

The findings of the online survey and Ask Cardiff (and other relevant surveys, including the Child Friendly City survey) have been analysed, thereby ensuring that the Well-being Plan and the PSB's priorities align with issues identified by citizens.

CARDIFF COUNCIL

Equality Impact Assessment

5. Summary of Actions [Listed in the Sections above]

Groups	Actions
Age	No improvement actions necessary
Disability	No improvement actions necessary
Gender Reassignment	No improvement actions necessary
Marriage & Civil Partnership	No improvement actions necessary
Pregnancy & Maternity	No improvement actions necessary
Race	No improvement actions necessary
Religion/Belief	No improvement actions necessary
Sex	No improvement actions necessary
Sexual Orientation	No improvement actions necessary
Welsh Language	No improvement actions necessary
Generic Over-Arching [applicable to all the above groups]	No improvement actions necessary

6. Further Action

Any recommendations for action that you plan to take as a result of this Equality Impact Assessment (listed in Summary of Actions) should be included as part of your Service Area's Business Plan to be monitored on a regular basis.

7. Authorisation

The Template should be completed by the Lead Officer of the identified Policy/Strategy/Project/Function and approved by the appropriate Manager in each Service Area.

Completed By: Abigail Taylor	Date: 04/01/2023
Designation: Planning & Improvement Officer	
Approved By: Gareth Newell	
Designation: Head of Performance & Partnerships	
Service Area: Performance & Partnerships	

CHILD RIGHTS IMPACT ASSESSMENT (CRIA)

Information or assistance in completing the CRIA, please email the Child Friendly Cardiff Team ChildFriendlyCardiff@cardiff.gov.uk

Title of policy/strategy/project/procedure/service being assessed:	Local Well-being Plan 2023-28
Type of Assessment:	New

Who is responsible for developing and implementing the policy/strategy/project/procedure/service?	
Name:	Cardiff Public Services Board (PSB)
Job Title:	N/A
Service/Team:	N/A
Directorate:	N/A

STAGE 1: PURPOSE/SCOPE

- 1. What is the policy/strategy/project/procedure/service?
Summarise its overall aims and any aims specific to children.**

<p>Cardiff Public Services Board (PSB)</p> <p>Established in 2016, the Cardiff PSB is a statutory board, required under the Well-being of Future Generations Act (2015), and is chaired by the Leader of Cardiff Council, with membership drawn from the city’s public and third sector leadership. Membership of the PSB comprises:</p> <ul style="list-style-type: none"> • Cardiff Council • Cardiff and Vale University Health Board • South Wales Fire and Rescue Service • Natural Resources Wales • South Wales Police • South Wales Police and Crime Commissioner • National Probation Service • Cardiff Third Sector Council • Welsh Government <p>The Well-being of Future Generations (Wales) Act is about improving the social, economic, environmental, and cultural well-being of Wales. It requires public services to work together through Public Services Boards to improve the well-being of each Local Authority area and contribute to the 7 national well-being goals.</p> <p>What is a Well-being Plan?</p>

As part of the Well-being of Future Generations (Wales) Act, every 5 years, Cardiff PSB is required to produce a new Well-being Plan. This is Cardiff's second Well-being Plan covering the period 2023-2028.

The Well-being Plan sets out the Cardiff Public Services Board's (PSB's) priorities for action over the next 5 years, and beyond. The plan focuses on the areas of public service delivery which fundamentally require partnership working between the city's public and community services, and with the citizens of Cardiff.

The Plan therefore responds to a wide-ranging evidence base on the quality of life and public services in Cardiff, and how these might change over the years to come. This includes:

- Cardiff's Local Well-being Assessment: a comprehensive study of the quality of life in Cardiff undertaken in 2022. The assessment includes a 'Cardiff Today' report, which identifies where the city is performing well, where it needs to improve and its key challenges, and a 'Cardiff Tomorrow' report, which sets out the long-term trends facing Cardiff and the impact these will have on the city's public services.
- The Cardiff and Vale Population Needs Assessment: an assessment of the needs for care and support amongst the residents of Cardiff and the Vale of Glamorgan, and the range and level of services required to meet that need.
- The views of the people of Cardiff

Well-being Plan 2023-28

The Plan contains Well-being Objectives, areas for action that the Cardiff PSB have identified as being most important. It also contains 'Priorities' or the steps that the city's public services, together, will take forward over the next 5 years.

The Plan's Well-being Objectives are as follows:

1. Cardiff is a Great Place to Grow Up
2. Cardiff is a Great Place to Grow Older
3. Supporting People out of Poverty
4. Safe, Confident and Empowered Communities
5. A Capital City that Works for Wales
6. One Planet Cardiff
7. Modernising and Integrating our Public Services

The Cardiff PSB worked with the Cardiff & Vale Regional Partnership Board (RPB) to identify the priorities for partnership action. Priorities were therefore assessed for inclusion using the following criteria:

- They can only be addressed through strategic partnership working (i.e., not through core business/ the statutory responsibility of one organisation).
- They require partnership working between members of the PSB and/ or RPB
- They require partnership working on a Cardiff and/ or Vale of Glamorgan geographical footprint.

One objective is focused specifically on improving the lives of children and young people ('Cardiff is a Great Place to Grow Up'), however, other objectives will also have a positive impact on children and young people, often indirectly.

Priorities which will positively impact/ improve the lives of children and young people are therefore wide-ranging - those directly linked to children and young people include ensuring that Cardiff gains UNICEF Child Friendly City Status to developing a 'no wrong door' approach to mental health and improving childhood vaccination/ immunisation uptake in Cardiff, as well as the percentage of children and young people with a healthy weight. Priorities also focus on increasing levels of citizen engagement with young people, improving services, practices, and outcomes for young people with health and disability needs, as well as protecting vulnerable young people from exploitation.

2. Please select the groups of children and young people who will be directly and/or indirectly impacted. Please review after completing the form.

<input checked="" type="checkbox"/> Protected Characteristics	<input checked="" type="checkbox"/> EOTAS
<input checked="" type="checkbox"/> Young Parents	<input checked="" type="checkbox"/> Gypsy Travellers
<input checked="" type="checkbox"/> Children of Single Parents	<input checked="" type="checkbox"/> Asylum Seekers
<input checked="" type="checkbox"/> Southern Arc Children	<input checked="" type="checkbox"/> BAME Community
<input checked="" type="checkbox"/> Children of Deaf Parents	<input checked="" type="checkbox"/> Care Experienced
<input checked="" type="checkbox"/> Young Carers	<input checked="" type="checkbox"/> Pre-School
<input checked="" type="checkbox"/> Primary School	<input checked="" type="checkbox"/> Secondary School
<input checked="" type="checkbox"/> Welsh First Language	<input checked="" type="checkbox"/> Non-Native Speakers of English
<input checked="" type="checkbox"/> Set Locality	<input checked="" type="checkbox"/> Citywide
<input checked="" type="checkbox"/> LGBTQ+	<input checked="" type="checkbox"/> ALN
<input checked="" type="checkbox"/> Youth Justice	Other - Click or tap here to enter other identified groups

STAGE 2: BUILD AND ASSESS

The General Principles of the UNCRC (United Nations Convention on the Rights of the Child) are at the heart of a child rights approach. [This link](#) will take you to a page on our website with a full list of Children's Rights and supporting information. [Click here](#) to access a list of articles grouped into common themes.

3. What is the likely/ actual impact of the proposal on children's rights? Is it positive, negative, or neutral?

<i>Describe the Impact</i>	<i>Impacted UNCRC Articles</i>	<i>Impact Scale</i>	<i>How to mitigate impact (if negative) i - additional info</i>
Well-being Objective 1 ('Cardiff is a Great Place to Grow Up') is specifically focused on improving the lives of children and young people. The Plan recognises that inequality is still evident in Cardiff and has a profound	Article 3: Adults should always do what is best for you. Article 2: All children have these rights no matter what. All children should	Positive	N/A

effect on the lives of children and young people, and their families. It is also recognised that the pandemic has worked to further highlight and exacerbate existing inequalities – particularly impacting on the city’s most vulnerable children and young people. It is highlighted that addressing the inequality gap remains of utmost importance moving forward.

The ‘priorities for partnership working’ (under Well-being Objective 1) are wide ranging - from ensuring that Cardiff gains UNICEF Child Friendly City Status and strengthening the power of Education to transform young people’s futures to developing a nurturing, empowering, safe and trusted approach to mental health, as well as improving childhood vaccination/ immunisation uptake in Cardiff and the percentage of children and young people with a healthy weight. Priorities also focus on improving services, practices, and outcomes for young people with health and disability needs, protecting vulnerable young people from exploitation, as well as preventing and reducing offending by children and young people.

be treated equally.

Article 4: The Government should make sure that all children and young people get these rights.

Article 6: You have the right to life, to grow up and reach your full potential.

Article 12: You have the right to be listened to and taken seriously.

Article 15: You have the right to meet with friends and join groups.

Article 17: You have the right to honest information from the media that you can understand, as long as it’s safe.

Article 18: You have the right to be brought up by both parents, if possible.

Article 20: You have the right to be looked after properly if you can’t live with your own family.

Article 23: If you are disabled, you have the right to special care and support so that you can lead a

	<p>full and independent life.</p> <p>Article 24: You have the right to clean water, healthy food, a clean environment and good healthcare.</p> <p>Article 28: You have the right to an education.</p> <p>Article 31: You have the right to relax and play.</p> <p>Article 36: You have the right to be kept safe from things that could harm your development.</p> <p>Article 39: These articles are about how adults and the Government must work together to make sure all children get their rights. You have the right to special help if you've been hurt or badly treated.</p> <p>Article 40: These articles are about how adults and the Government must work together to make sure all children get their rights. You have the right to legal help and to be treated fairly if you've been accused of breaking the law.</p>		
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	Article 42: These articles are about how adults and the Government must work together to make sure all children get their rights. The Government must let children and families know about children's rights.		
Whilst Well-being Objective 2 ('Cardiff is a Great Place to Grow Older') is specifically focused on improving the lives of older people, the 'priorities for partnership working' will positively impact children and young people, by developing further a better community outlook – of healthy and active ageing - for all, ensuring that citizens feel included and part of their communities.	N/A	Positive	N/A
Well-being Objective 3 is focused on 'Supporting People Out of Poverty.' The Well-being Objective recognises that action will be required on many fronts – including increasing job opportunities and jobs that pay at least a living wage, preparing people with the right skills for the workplace, improving health outcomes and supporting rough sleepers off the city's streets/ working together to tackle and prevent homelessness. Of note, one of the 'priorities for partnership working' relates to increasing the number of Living Way employers across the city. This should, ultimately, increase	Article 6: You have the right to life, to grow up and reach your full potential. Article 12: You have the right to be listened to and taken seriously. Article 20: You have the right to be looked after properly if you can't live with your own family. Article 24: You have the right to clean water, healthy food, a clean environment and	Positive	N/A

<p>household incomes, helping to ensure that children and young people receive an adequate standard of living. In terms of improving health outcomes, the Plan recognises that a whole system approach to preventing health inequalities must prioritise and amplify the importance of the first 1000 days of a child's life. A specific priority relates to improving childhood vaccination and immunisation uptake in Cardiff, whilst another seeks to increase the percentage of people with a healthy weight and increase physical activity levels.</p>	<p>good healthcare. Article 25: If you're not living with your family, you have the right to a regular check on how you're being cared for. Article 27: You have the right to a proper house, food and clothing. Governments must help families who cannot afford to provide this.</p>		
<p>Well-being Objective 4 (Safe, Confident and Empowered Communities') focuses on building safe, strong, cohesive and resilient communities. This includes protecting people from harm – namely by understanding the causes of crime and taking preventative action – and creating safer neighbourhoods/ public spaces for children to relax, play and visit. The 'priorities for partnership working' are therefore largely related to community safety and community cohesion. At the crux of the priorities is ensuring that the most vulnerable in our communities – including children and young people – are protected from abuse, exploitation, the impacts of substance misuse and all forms of extremism and radicalisation. It is acknowledged that this will not only require close partnership working but the</p>	<p>Article 19: You have the right to be protected from being hurt or badly treated. Article 22: If you are a refugee, you have the same rights as any other child in the country. Article 31: You have the right to relax and play. Article 33: You have the right to be protected from dangerous drugs. Article 34: Nobody should touch you in ways that make you feel uncomfortable, unsafe or sad.</p>	<p>Positive</p>	<p>N/A</p>

development of contextual safeguarding the understand the issues facing an individual, family or community.			
Well-being Objective 5 ('A Capital City that Works for Wales') acknowledges that in order for Cardiff to continue to deliver for the people of Wales, an economy will need to be developed which focuses on improving well-being, ensuring the sustainability of economic activity, as well as attracting investment and innovation. At the heart of this is celebrating Cardiff's creativity, culture and diversity. The 'priorities for partnership working' are therefore related to delivering new apprenticeship and trainee opportunities, working together to promote opportunities for local employment and supply chains, supporting Cardiff's major events programme, increasing the number of Welsh speakers in the city and maximising outdoor recreation. The priorities will positively benefit all communities - including children and young people.	Article 24: You have the right to clean water, healthy food, a clean environment and good healthcare. Article 27: You have the right to a proper house, food and clothing. Governments must help families who cannot afford to provide this. Article 28: You have the right to an education. Article 29: You have the right to be the best you can be. Education must help you develop your skills and talents to the full. Article 30: You have the right to speak your own language and follow your family's way of life.	Positive	N/A
Well-being Objective 6 ('One Planet Cardiff') recognises that significant changes are needed to the way we live in order to reduce carbon emissions and mitigate the impacts of climate change and become a	Article 3: Adults should always do what is best for you. Article 24: You have the right to clean water,	Positive	N/A

<p>one planet city. Climate change, the unsustainable use of natural resources and the associated nature emergency are some of the most significant challenges facing society, impacting on all areas of well-being – the ‘priorities for partnership working’ are therefore of benefit to all communities, including children and young people, with a focus on delivering a ‘net-zero’ and nature positive city, such as improving biodiversity and water quality and moving to a circular economy.</p>	<p>healthy food, a clean environment and good healthcare.</p>		
<p>Well-being Objective 7 (‘Modernising and Integrating our Public Services’) recognises the needs to harness assets, technology and the workforce to meet the requirements of modern public service delivery. It recognises that Cardiff’s public services will need to respond to the needs and strengths of its diverse local communities and highlights that to have the most positive impact on communities, citizen engagement is key, as well as empowering residents to participate in local decision-making. One of the ‘priorities for partnership working’ relates to increasing levels of citizen engagement in decision making – particularly from civically disengaged groups and young people. Another</p>	<p>Article 2: All children have these rights no matter what. All children should be treated equally. Article 12: You have the right to be listened to and taken seriously.</p>	<p>Positive</p>	<p>N/A</p>

relates to responding to and implementing in full the recommendations of Cardiff's Race Equality Taskforce. The priorities will therefore have a positive impact on child and young people, ensuring that their views, feelings and matters are respected and considered in decision making.			
Click or tap here to add an impact.	Click here to enter an article.	Choose a value.	Click or tap here to add a mitigation.
Click or tap here to add an impact.	Click here to enter an article.	Choose a value.	Click or tap here to add a mitigation.
Click or tap here to add an impact.	Click here to enter an article.	Choose a value.	Click or tap here to add a mitigation.

STAGE 3: VOICE AND EVIDENCE

4. How do you plan to review the policy/ strategy/ project/ procedure/ service to ensure that it respects, protects and fulfils children's rights? [i](#) - additional info

Delivering the Well-being Plan's priorities for partnership working will require action across multiple timescales and levels, from the immediate and operational, to the long-term and strategic. Responsibility for each partnership priority – including the development of specific actions to deliver the priority – will sit clearly within the Terms of Reference of a relevant board or sub-group ('Delivery Boards' – delivery arrangements for each priority will form an appendix to the Plan), with reporting arrangements to the PSB or RPB clear to ensure oversight.

Progress will be measured against a combination of national, regional, and local outcome indicators as listed under each Well-being Objective. The latest data is available on Cardiff's online city-wide dashboard. The Dashboard brings together a number of data-sets, grouped by different themes, to present a picture of life in Cardiff. The data can be viewed over time, compared with other areas or broken down to ward or deprivation level, where available. The resource will also support public and stakeholder engagement with the work of the PSB.

Overall progress against the Well-being Plan's indicators and priorities will be reported

on annually, as part of the PSB's Annual Report.

This robust monitoring process will ensure that the priorities – and subsequently actions to deliver them – are only delivering benefits to Cardiff's communities.

5. Have you sourced and included the views and experiences of children and young people? What do you know about children and young people's views and experiences that are relevant to the proposal? [① - additional info](#)

The 12-week statutory consultation on Cardiff's Draft Well-being Plan ran from 28 October 2021 to 20 January 2023. As well as providing statutory consultees with a copy of the draft Plan, an online survey – which focused on the well-being objectives and priorities for partnership working – was made available on the PSB's website. The consultation was promoted via the Council's media channels, to the Citizen Panel (5,000 people), through networks and community groups and in community buildings.

The Cardiff PSB also agreed that the most recently published annual 'Ask Cardiff' survey results would be used to supplement the results of the direct consultation on the Well-being Plan. The Ask Cardiff survey gives people living and working in Cardiff, as well as those visiting the city, the chance to share their experiences of public services. The survey is well established in Cardiff – it has been running since 2002 and, as a citizen survey, has one of the highest response rates of any local authority in Wales or UK Core City. An extensive engagement programme is developed for the survey, both online and in communities, with a focus on groups with a typically low response rate.

The findings of the online survey, Ask Cardiff - as well as other relevant surveys, such as the Child Friendly City survey – have been analysed, ensuring that the Well-being and the PSB's priorities for partnership working align with issues identified by citizens, including children and young people. The findings will be published as an appendix to the Plan, as a 'Consultation Overview Report.'

The Plan takes into consideration feedback from the Future Generations Commissioner, citizen engagement, formal submissions from stakeholders, as well as the views of Scrutiny.

Moving forward, the PSB agreed that each year, a day-long event will be held to enable children and young people to share their priorities with the PSB, in the context of the Well-being Plan. The first event will likely be held in the autumn and will be overseen by the Cardiff Child Friendly City Team.

STAGE 4: BUDGET


It is important to consider the resource and budgetary elements which are directly attributed to children and young people to enable oversight.

6. **What is the budget for this policy/ strategy/ project/ procedure/ service? In your answer, include any allocations specifically for children and young people and whether any of the budget will be used to mitigate negative impacts identified above.**

The priorities included in the Plan will be delivered in partnership by the PSB and RPB.

Welsh Government have recently approved funding on a regional basis in connection with Public Services Boards for 2023-24 to 2025-26. The support available will be up to a maximum of £58,440 for the Cardiff and Vale region per financial year for 2023-24, 2024-25 and 2025-26. The funding is specifically for strengthening community engagement and involvement, as well as supporting PSBs in maintaining existing data portals (until a Wales PSB data portal is available).

STAGE 5: IDENTIFIED ACTIONS

7. **What actions have been identified or changes made to the policy/ strategy/ project/ procedure/ service as a result of this assessment?**  - [additional info](#)

As the impacts of the Local Well-being Plan have been assessed as 'positive', no actions have been identified. Careful monitoring will take place moving forward, to ensure that children and young people- as well as citizens generally – are not unduly impacted by the implementation of the Plan.

AUTHORISATION

The template should be completed by the Lead Officer of the identified policy/ strategy/ project/ procedure/ service and approved by the appropriate manager.

Completed By:	Abigail Taylor
Submission Date:	07/02/2023
Job Title:	Planning & Improvement Officer
Approved By:	Gareth Newell
Job Title:	Head of Performance & Partnerships

Governance & Decision-Making

Where it is considered that a CRIA is required, you must append the completed form to the Cabinet or Officer Decision Report. A copy must also be emailed to the Child Friendly Cardiff Team ChildFriendlyCardiff@cardiff.gov.uk

Advice & Support

UNICEF Child Rights Impact Assessment Guidance for Local Government:

[Child rights impact assessment - Child Friendly Cities & Communities \(unicef.org.uk\)](https://www.unicef.org.uk/child-rights-impact-assessment)

For further information or assistance in completing the CRIA, please email the Child Friendly Cardiff Team ChildFriendlyCardiff@cardiff.gov.uk

Mae'r dudalen hon yn wag yn fwriadol

**CYNGOR CAERDYDD
CARDIFF COUNCIL****COUNCIL:****30 MARCH 2023**

CABINET PROPOSAL

PAY POLICY 2022/2023**Reason for this Report**

1. To ask Cabinet to review the Pay Policy Statement for 2023/24 and recommend to Council for approval in accordance with the requirements of the Localism Act 2011.

Background

2. Cardiff Council understands the importance of having a clear written policy on pay for employees. The policy statement provides a framework to ensure that employees are rewarded fairly and objectively without discrimination.
3. The Council also has a statutory requirement under the Localism Act 2011 to prepare a Pay Policy Statement on an annual basis. The first statement was in place by 31st March 2012, and they have been produced annually since then. Agreement (and subsequent publication) of the 2023/24 Pay Policy Statement will ensure continued compliance with this legislation.

Issues

4. Under section 38 of the Localism Act 2011, a relevant authority's pay policy statement must include the authority's policies relating to:
 - the level and elements of remuneration for each chief officer
 - remuneration of chief officers on recruitment
 - increases and additions to remuneration for each chief officer
 - the use of performance-related pay for chief officers
 - the use of bonuses for chief officers
 - the approach to the payment of chief officers on their ceasing to hold office under or to be employed by the authority; and
 - publication of and access to information relating to remuneration of chief officers.

5. The focus of the legislation is about transparency of pay for Chief Officers and how their pay compares with lower paid employees in the Council. However, in the interests of transparency and accountability the Council has chosen since 2011 to take a broader approach and produce a Pay Policy Statement (**Appendix 1**) covering all employee groups except for teachers (as the remuneration for this latter group is set by Welsh Government Ministers and therefore not in local authority control). This policy also excludes Members of the Council as they are not employees and are governed by separate legislation via the Independent Remuneration Panel for Wales.

Voluntary Redundancy Scheme

6. The legislation also requires the Council to provide information about redundancy payments that are made to employees who leave the organisation and this is set out in the Council's Local Government Pension Scheme Discretions Policy which was agreed by Cabinet on 14th July 2022 and replaced Appendix 1 of the Voluntary Redundancy Policy. The introduction of the Local Government Pension Scheme Discretions Policy was a mandatory requirement but did not result in any change to the Voluntary Redundancy Scheme. There will be no further changes for the 2023/24 financial year.
7. Redundancy payments made under the Policy are calculated with reference to a week's pay up to a maximum of £571.00. Since 13th June 2017, as a result of a ruling by an Employment Appeal Tribunal (EAT) in the case of *University of Sunderland v Drossou*, in June 2017, employers must ensure that a week's pay includes remuneration 'payable by the employer under the contract of employment' and that this value should not be limited by what the employee directly receives. The rationale offered by the EAT was that employer's pension contributions formed part of the overall package of 'remuneration' offered to an employee in return for their services. The result of this is that where appropriate, the employer's pension contributions are included in the calculation of an employee's weekly pay, subject to the maximum weekly rate, and updated on an annual basis.

Exit Payment Cap

8. Previous Pay Policy Statements have referred to the potential introduction of a cap on exit payments.
9. The Restriction of Public Sector Exit Payments Regulations 2020 came into force on 4 November 2020, however, in February 2021 the UK government issued a Treasury Direction to disapply the regulations, whilst the process of formal revocation took place.
10. On 8 August 2022, HM Treasury published a consultation (which concluded on 10 October 2022) on proposals to introduce a new administrative controls process for public sector exit payments over £95,000, and amend the existing process for special severance payments (payments in excess of an employee's statutory or contractual

entitlements). This takes a different approach to the previous 'cap' introduced and then revoked in 2020/21.

11. This currently applies to 'Central Government' and does not apply to bodies under the devolved administrations, so at this stage it does not have implications for Local Government in Wales.

Chief Officer Pay

12. The Standing Orders (Wales) Amendment Regulations 2014 introduced a requirement that: *"The relevant authority must determine the level, and any change in the level, of the remuneration to be paid to a Chief Officer"*. The impact of this amendment was that *all* changes to Chief Officer pay had to be voted on by full Council, not just those which are determined locally. This included any pay rises which had been nationally negotiated by the JNC for Chief Officers and that they could not be paid, unless and until, they had been agreed by full Council.
13. As Chief Officers of this authority are employed under JNC terms and conditions which are incorporated into their contracts of employment, they are contractually entitled to any JNC pay rises. A decision to withhold payment (unless preceded by action to effect appropriate changes to contracts) could result in claims against the authority of 'unlawful deduction from wages' or 'breach of contract'.
14. Taking account of the contractual obligations, and the potential time delays resulting from local determination to pay JNC nationally agreed pay rises, the WLGA pursued the matter with Welsh Government on behalf of local authority employers. As a result, it was agreed that the requirement for full Council to determine nationally agreed contractually entitled pay rises for Chief Officers could be met by full Council voting on an appropriate resolution to insert a suitable clause in their Pay Policy Statements to cover this issue.
15. As a result, in agreeing the 2015/16 Pay Policy Statement, Council resolved that the authority's Pay Policy Statement, from 2015/16 onwards, would include the following paragraph:

The JNC for Chief Officers negotiates on national (UK) annual cost of living pay increases for this group, and any award of same is determined on this basis. Chief Officers employed under JNC terms and conditions are contractually entitled to any national JNC pay rises. This Council will therefore pay these nationally agreed pay awards as and when determined unless full Council decides otherwise.
16. Should the Council at any time decide that it does not wish to implement nationally negotiated JNC pay increases then that would need to be a decision of Full Council, and the Pay Policy Statement would need to be amended to reflect that decision.
17. This report recommends that the resolution continues to be applied provided that such pay increases are in line with those accounted for in the Budget set and agreed by Council on 9th March 2023. Any additional

financial implications arising from the national pay agreements determined after this date that cannot be met within the Council's Revenue Budget will be referred to Council for consideration and decision.

Local Government Services Pay Award 2023

18. The NJC pay agreement effective from 1st April 2023 will be implemented once agreed by the national employers. Until then the Council will continue to apply the NJC 2022 pay agreement in line with those accounted for in the Budget set and agreed by Council on 9th March 2023. Any additional financial implications arising from the national pay agreements determined after this date that cannot be met within the Council's Revenue Budget will be referred to Council for consideration and decision.
19. The NJC for Local Government Services 2022 pay agreement led to changes to the national pay structure which directly impact on the Council's locally agreed pay scale. Effective from 1st April 2023 SCP1 will be removed from the national pay structure. SCP1 is the spot point on the Council's Grade 1, and because of the change all Grade 1 employees will move to SCP 2 and the grade will remain as a spot point. Consequently, Grade 2 which currently comprises SCP2 and SCP3 will become a spot point Grade of SCP 3. As a result, Grade 2 employees will move to SCP 3. This has been accounted for in the Budget set and agreed by Council on 9th March 2023

Gender Pay Gap

20. The Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017, which relate to public sector employers in England and Wales, requires the publication of gender pay gap data based on a 'snapshot' date of 31st March.
21. Since the publication of the regulations it has been clarified that local authorities in Wales are not covered by the requirement to formally publish a Gender Pay Gap report, but instead must manage gender pay differences.
22. With more public sector employers being required to report on their Gender Pay Gap, and in line with the Council's commitment to fairness and transparency, it is proposed that the Council continues to voluntarily publish its Gender Pay Gap report as part of the annual Pay Policy Statement, to be published by 31st March 2023.
23. The Council's Job Evaluation Scheme using the Greater London Provincial Council's Job Evaluation (GLPC) Scheme is used to determine the Grades of posts and ensures that men and women receive equal pay for work of equal value.

24. The Pay Policy Statement reports a change in the Gender Pay Gap from 2021 to 2022. The following table highlights the actual monetary change in pay between the two years:

	31.3.2021 Mean Hourly Rate	31.3.2021 Median Hourly Rate	31.3.2022 Mean Hourly Rate	31.3.2022 Median Hourly Rate
Male	15.33 Grade 7	14.11 Grade 6	15.37 Grade 6	13.71 Grade 6
Female	15.83 Grade 7	13.21 Grade 6	16.22 (+£0.85) Grade 7	13.44(-£0.90) Grade 6
Pay Gap	-3.26% (£+0.50)	6.38% (-£0.90)	-5.59% (+£0.85)	1.97% (-£0.27)

25. A positive percentage figure reveals that typically, or overall, employees who are female have lower pay than male employees. According to the national government's Gender Pay Gap information at www.gov.uk, this is likely to be the situation for most employers.
26. For 2022, the Mean hourly pay rates for male employees moved from Grade 7 to within Grade 6. The hourly pay rate for female employees remained in Grade 7 of the Council's Pay & Grading Structure. The Median hourly pay rates for both males and females are within Grade 6, consistent with 2021.
27. The Mean Gender Pay Gap continues to be a negative figure which means that the mean average for female employees is higher than that for male employees, and for 2022 the gap has widened. Contributing factors are the Market Supplement paid to Adult Social care staff, who are mainly female; the average allowance payable to women which has increased at a higher rate than for men; and a greater reduction in women paying into salary sacrifice schemes when compared to men.
28. When compared to those Core Cities and local authorities in Wales that have published their Gender Pay Gap, the Council's position as at 31st March 2021 compared very favourably. So far, few have published their data for 31st March 2022.

Non-Guaranteed Working Hours

27. In December 2016 the Welsh Government issued principles and guidance on the appropriate use of non-guaranteed hours arrangements in the devolved public services in Wales. These principles and guidance were developed by the Public Services Staff Commission in social partnership with the Welsh Government's Partnership Council and its sector groups. The Council is committed to the principles determined by Welsh Government which apply to those employees who are employed on a relief, 'casual' or sessional basis. These employees are used in services within the Council where there is either a need to bring in an

additional workforce to cover peaks in workload, or where the workload is on a one-off basis, such as Events.

Reason for Recommendations

28. To respond to the legal requirement under the Localism Act 2011 by agreeing the Pay Policy Statement, the publication of which will also provide openness and accountability in how the Council rewards its employees.

Financial Implications

29. The rates of pay and conditions set out in the Pay Policy Statement (Appendix 1) are reflected in the Council's budget for 2023/24. The budgetary impact of the removal of SCP1 and associated spot points for Grade 1 (SCP2) and Grade 2 (SCP3) are also incorporated within the 2023/24 budget.

Legal Implications

30. Under Section 38 of the Localism Act 2011 the Council must prepare a Pay Policy Statement for each financial year before the commencement of that year. The Pay Policy Statement for 2023/24 must therefore be approved by full Council by 31st March 2023.
31. The Act requires the Pay Policy Statement to cover certain specific matters and the Welsh Government has issued statutory Guidance in relation to Pay Policies, to which the Council must have regard: [Pay accountability within local government \[HTML\] | GOV.WALES](#).
32. Legal Services is instructed that the proposed Pay Policy Statement for 2023/2024 meets the requirements of the Act and the Welsh Government Guidance.
33. The Pay Policy Statement must be published in such manner as the Council thinks fit, which must include publication on the Council's website.
34. The Council's pay structures are considered to be compliant with Equalities legislation.

HR Implications

35. The Pay Policy recommendation does not impact on employees across the Council as it merely outlines in one policy, existing and agreed arrangements for pay and remuneration of employees.
36. The trade unions have been consulted on the Pay Policy Statement.

Property Implications

37. There are no property implications.

CABINET PROPOSAL

Council is recommended to:

- (i) confirm that the decision to agree the Pay Policy Statement constitutes agreement to implement the cost of living pay increases determined by the relevant negotiating body effective from 1st April 2023, as accounted for in the Budget set and agreed by Council on 9th March 2023.
- (ii) determine that any additional financial implications arising from the national pay agreements determined after this date that cannot be met within the Council's Revenue Budget will be referred to Council for consideration and decision.
- (iii) approve the attached Pay Policy Statement (2023/24) Appendix 1.

THE CABINET

23 March 2023

The following appendix is attached:

Appendix 1: Pay Policy Statement 2023/24, together with Annex1

Mae'r dudalen hon yn wag yn fwriadol

CARDIFF COUNCIL**PAY POLICY STATEMENT 2023/24****INTRODUCTION**

1. Since 2012 the Council has complied with the statutory requirement under the Localism Act 2011 to prepare a Pay Policy Statement on an annual basis. This Pay Policy Statement covers the period 1st April 2023 to 31st March 2024. It was approved by Council on 9th March 2023 Agreement (and subsequent publication) of the 2023/24 Pay Policy Statement ensures continued compliance with legislation.
2. This Pay Policy Statement provides the framework for decision making on pay, and in particular, decision making on senior officer pay within the Council. It complements other information published on the Council's website which is linked at appropriate points in this Pay Policy Statement.
3. Cardiff Council recognises the importance of managing pay fairly and consistently in a way that motivates employees to make a positive contribution to the Council's business of delivering public services and administering local government in the Capital City of Wales.
4. The Council has also been accredited as a Living Wage Employer by the Living Wage Foundation and is committed to ensuring that our lowest paid employees are paid, as a minimum, in accordance with the 'Real' or Voluntary Living Wage, which is calculated annually by the Resolution Foundation and overseen by the Living Wage Commission.
5. The decisions that are taken by the Council regarding pay are crucial to maintaining equality across the organisation. The production of an annual Pay Policy Statement supports this approach and assists in providing both transparency and accountability.

SCOPE

6. In accordance with the requirements of the Localism Act 2011 this Pay Policy Statement covers all aspects of Chief Officer remuneration (including on ceasing to hold office), and that relating to the 'lowest paid' employees in the authority. The relationship between the remuneration for Chief Officer posts and other employee groups employed by the Council is explained.
7. In the interests of transparency and accountability the Council has chosen to take a broader approach than that required by legislation and therefore this Pay Policy Statement covers all employee groups, except for teachers, (as the remuneration for this latter group is set by the Welsh Government and therefore not in local authority control).

8. This Pay Policy Statement does not apply to Members of the Council as they are not employees and are governed by separate legislation and the requirements of the Independent Remuneration Panel for Wales.

KEY PRINCIPLES

9. This Pay Policy Statement aims to ensure that all employees are rewarded fairly and without discrimination for the work that they do. It reflects fairness and equality of opportunity, the need to encourage and enable employees to perform to the best of their ability and the commitment to operate a transparent pay and grading structure.
10. The Council recognises that pay is not the only means of rewarding and supporting employees and offers a wider range of benefits, such as flexible working arrangements, access to learning and development, a Health and Wellbeing Charter and an Employee Assistance Programme.
11. To ensure these principles are embedded the Council will ensure that there are clear and transparent processes for setting and reviewing salaries for all employees, and that there is sufficient flexibility to take into account the pay market and recruitment and retention factors.
12. Any policy statement on pay has to be affordable and support the provision of high-quality public services.

LEGISLATION

13. In determining the pay and remuneration of all its employees, the Council will comply with all relevant legislation. This includes the Equality Act 2010, Part Time Employment (Prevention of Less Favourable Treatment) Regulations 2000, Agency Workers Regulations 2010 and where relevant the Transfer of Undertakings (Protection of Employment) Regulations 2006.
14. With regard to the Equal Pay requirements of the Equality Act, the Council will ensure there is no pay discrimination within its pay structures and that all pay differentials can be objectively justified through the use of equality proofed Job Evaluation mechanisms which directly relate salaries to the requirements, demands and responsibilities of the role.

DEFINITIONS

15. The Localism Act 2011 sets out the requirements for Pay Policy Statements and as part of this there are certain terms that are used to define different employee groups and in particular senior officers. This section explains these definitions and how they apply in this authority.

Chief Officer

16. The Localism Act 2011 defines 'Chief Officer' as Head of Paid Service, Monitoring Officer, Statutory Chief Officers and Non-Statutory Chief Officers.
17. Cardiff Council's Chief Officers are as follows:
 - Head of Paid Service - Chief Executive
 - Monitoring Officer – Director of Governance & Legal Services
 - Statutory Chief Officers:-
 - Director for Education and Lifelong Learning,
 - Corporate Director for People and Communities who undertakes the role of Director of Social Services
 - Corporate Director Resources who undertakes the role of Section 151 Officer
 - Non-statutory Chief Officers – this refers to non-statutory posts that report directly to the Head of Paid Service
 - Director for Economic Development
 - Director for Planning, Transport and Environment

Deputy Chief Officers

18. The Localism Act 2011 defines 'Deputy Chief Officers' as those officers that report directly to statutory or non-statutory Chief Officers. In Cardiff Council this includes:
 - Director Adult, Housing and Communities
 - Director Children's Services
 - Assistant Director for County Estates
 - Assistant Director for Education and Lifelong Learning
 - Assistant Director for Street Scene
 - Programme Director for School Organisation Planning
 - Head of Service for Finance
 - Head of Performance and Partnerships
 - Head of Democratic Services – statutory role which reports to the Monitoring Officer
 - Chief HR Officer
 - Chief Digital Officer
19. The Council's senior management arrangements include Operational Manager posts. In addition to the posts identified above, there are also some Operational Managers that report directly to statutory or non-statutory Chief Officers (Corporate Director Resources, Directors of Economic Development; Governance and Legal Services; Planning, Transport and Environment) and so for the purposes of this policy these posts are included within the definition of Deputy Chief Officer. Operational Managers are employed on the same terms and conditions as the Council's Chief Officers as indicated in paragraph 30.
20. The Council's senior management arrangements also include the posts of Assistant Director for Adult Services, and Assistant Director of Housing and Communities, that report to a Deputy Chief Officer.

Lowest Paid Employees

21. The Localism Act 2011 requires the Council to define its 'lowest paid employee' within the Pay Policy Statement. Within the Council the lowest paid employees are those appointed on Spinal Column Point (SCP) 1 of the National Joint Council (NJC) for Local Government Services' nationally agreed pay scale. However, to support the Council's lowest paid employees, with effect from 1st September 2012 the Council adopted the Voluntary Living Wage. In practice this means that the pay for the lowest paid employees is kept under review to ensure that either the Voluntary Living Wage hourly rate is paid, or the relevant Spinal Column Point, whichever is the greatest.
22. At 1st April 2022 the Voluntary Living Wage was nationally set at £9.90, however, the NJC pay award effective from 1st April 2022 set £10.50 as the hourly rate of pay for Spinal Column 1, so this is the rate paid for the 2022/23 financial year.
23. The Voluntary Living Wage, as announced in September 2022 has risen to £10.90. Based on current rates of pay and changes to the NJC for Local Government Services pay scale effective from 1st April 2023 (described in paragraph 46), a Voluntary living Wage Supplement will therefore need to be paid to those employees on SCP 2 and 3, in 2023/24 until such a time as any pay award is agreed. In accordance with the Council's commitment to the payment of the Voluntary Living Wage this will be further reviewed once the 2024 National Pay Agreement is finalised, and any adjustment implemented.

Pay

24. The Localism Act 2011 defines 'pay' remuneration as 'salary, bonuses, charges, fees or allowances payable, any benefits in kind, increase or enhancement of pension entitlement. This definition is applied in this Pay Policy Statement.

ROLE OF THE CHIEF EXECUTIVE

25. The Chief Executive fulfils the statutory role of Head of Paid Service as defined by the Localism Act 2011. The Local Government and Elections (Wales) Act 2021, Section 54 makes provision to codify the role of the Chief Executive in a principal council (county and county borough councils), including, but not exclusively, the functions currently undertaken by the head of paid service as designated under section 4 of the Local Government and Housing Act 1989. As a result, from 5 May 2022, all principal councils are required to appoint a Chief Executive. This replaced the previous requirement to designate an existing officer as head of paid service under section 4 of the Local Government and Housing Act 1989. This requirement did not affect arrangements in Cardiff as the Council already had an appointed Chief Executive.
26. As the most senior officer the Chief Executive is responsible for a wide range of services with a total budget of £744 million (2022/23) and for the employment of 13,873 employees (at December 2022). The services are provided to a total population of 369,200 (rounded to the nearest 100) according to the Office for National Statistics' latest (mid-2020) population estimates. The Council was recorded as having a Council

housing stock of 13848 and in November 2022 there were 57,323 pupils enrolled in our schools.

27. The role of Chief Executive is a full time and permanent appointment. Post holders are selected on merit, against objective criteria, following public advertisement. They are appointed by the Appointments Committee of the Council, comprising elected members.
28. As Head of Paid Service, the Chief Executive works closely with elected members to deliver the administration's policy statement – 'Stronger, Fairer, Greener' – a programme setting out the themes that have defined the work of the Council over the past decade, and that are the heart of the Council's work over the next five years.
29. The Chief Executive routinely works outside of the standard Monday to Friday business week. The Chief Executive also heads the Gold Command 'on call' arrangements particularly to cover emergency planning requirements.

PAY DETAILS

Chief Executive

30. The Chief Executive is employed on Joint National Committee for Chief Executives of Local Authorities (JNC for Chief Executives) terms and conditions. The JNC for Chief Executives negotiates on national (UK) annual cost of living pay increases, and any award of the same is determined on this basis. These pay awards are effective from 1st April each year, however they are not normally confirmed in advance of this date.

Chief Officers and Operational Managers

31. Posts at Operational Manager and above are employed on Joint National Committee (JNC) Chief Officer terms and conditions and pay levels for these posts have been evaluated using the Korn Ferry Hay (formerly Hay) Job Evaluation Scheme since 1999.
32. The JNC for Chief Officers negotiates on national (UK) annual cost of living pay increases for this group, and any award of same is determined on this basis. These pay awards are effective from 1st April each year, however they are not normally confirmed in advance of this date.

Chief Officer Pay Decisions

33. Although the annual cost of living pay awards, referred to in paragraphs 30 and 31 above, are part of the nationally agreed terms and conditions, the Council's Constitution Employment Procedure Rules states that any decision to determine or vary the remuneration of Chief Officers (or those to be appointed as Chief Officers) must be made by full Council.
34. Therefore, in accordance with these rules, the Council's decision to agree this Pay Policy Statement constitutes agreement to implement the cost of living pay increases

determined by the relevant negotiating body effective from 1st April 2023, as accounted for in the Budget set and agreed by Council on 2nd March 2023.

35. Any additional financial implications arising from the national pay agreements determined after this date that cannot be met within the Council's Revenue Budget will be referred to Council for consideration and decision.

Chief Officer and Operational Manager Pay

36. The following table shows the current pay rates for Chief Officers and Operational Managers, as at 1st April 2022:

Post	Salary
Chief Officers – Spot Salary	
Chief Executive	£190,091
Corporate Director for Resources Corporate Director for People and Communities	£145,816
Directors	£134,747
Chief Digital Officer	£108,553
Chief Officers, Assistant Directors	£92,245
Operational Managers – 5 Point Range	
Operational Manager – Level 1	£61,247 - £74,217
Operational Manager – Level 2	£50,474 - £60,571

37. The salary level for Chief Officer and Operational Managers is determined by an independent external evaluation process based on an assessment of relative job sizes and benchmarking against market comparisons for posts of similar size and complexity, using the Korn Ferry (previously Hay) Job Evaluation Scheme.
38. For Chief Officer positions, any report from the external evaluators on grading of new posts or changes to salary levels is presented to the Council's Employment Conditions Committee (ECC) which has the following functions delegated to it under the Council's Constitution:
- (i) *To consider and determine policy and issues arising from the organisation, terms and conditions of Chief Officers and Deputy Chief Officers (as defined in the Local Authorities (Standing Orders) (Wales) Regulations 2006), together with any other category of employee specified in Regulation from time to time where this is necessary, subject to the approval of Council in respect of any determination or variation of the remuneration of Chief Officers.*
 - (ii) *To decide requests for re-grading of Chief Officers and Deputy Chief Officers (as defined in the Local Authorities (Standing Orders) (Wales) Regulations 2006), except for Operational Managers deemed to be classed as Deputy Chief Officers, whose applications may be determined under Chief Executive officer delegation within the remuneration framework for Operational Managers, together with any*

other category of employee specified in Regulation from time to time, whether by way of appeal by an employee against a decision to refuse a re-grading application or to decide applications for re-grading which are supported, subject to the approval of Council in respect of any determination or variation of the remuneration of a Chief Officer.

39. Where an Operational Manager, who falls within the statutory definition of a Deputy Chief Officer, submits a request for regrading, this is dealt with by the Chief Executive under delegated authority, within the remuneration framework for Operational Managers (delegation reference CE8). It has been agreed that any such decisions shall be reported in this Pay Policy Statement for transparency. This delegation has not been exercised during 2022/23.
40. In addition to the above, the Independent Remuneration Panel in Wales (IRP) has specific functions concerning the salary of the Chief Executive (Head of Paid Service). Before making a change to the salary of the Chief Executive, which is not commensurate with a change to the salaries of the Council's other employees, the local authority must consult the IRP about the proposed change and have regard to any recommendation received from the IRP when deciding whether or not to proceed with making the change.
41. In the year ending 31st March 2023 the local authority has not had the need to make a referral to the IRP.
42. Since 2009/10, the Council has published pay details for Chief Officer posts on its website. Previous to this, the number of officers at each salary band over £60,000 were set out. The information can be found in the 'Statement of Accounts' which is accessed via the tab 'Your Council' and then the link to 'Council Finance' <https://www.cardiff.gov.uk/ENG/Your-Council/Council-finance/Managing-the-Councils-Finances/Pages/default.aspx>. The Chief Executive pay has been published on the website since 2010.

'National Joint Council (NJC) (Green Book)' and 'Joint National Council (JNC) Craft' Employees

43. The pay grades for all former NJC Green Book and JNC Craft positions within the Council are evaluated using a job evaluation (JE) process using the Greater London Provincial Council (GLPC) scheme. The JE process uses a consistent set of criteria which ensures that the Council's grading structure is fair, transparent, and equitable, and that men and women receive equal pay for work of equal value. The Council has Collective Agreements in place with UNISON, GMB and Unite (NJC Green Book), and GMB, and Unite (JNC Craft) which set out the pay ranges for each grade, and also relevant terms and conditions.
44. The Council's pay and grading structure links the scores from the job evaluation process directly to the NJC pay structure. From 1st April 2019 this national pay structure changed from 49 spinal column points (SCP) to 43. The national pay structure with effect from 1st April 2022 ranged from spinal column point (SCP) 1 to 43 which equates to £20,258 to £49,590.

45. Cardiff Council has in place a locally agreed pay scale which has 10 grades that span across SCPs 1- 40 of the national pay structure. As a result of the changes effective from 1st April 2019, the Council reviewed its locally agreed pay scale and to minimise the impact of transition to the new scale SCPs 10, 13, 16, 18 and 21 of the national pay structure are no longer used. Overall, the Council's pay scale equates to £20,258 to £46,549, on 1st April 2022. Each grade has a number of incremental points.
46. The NJC for Local Government Services pay agreement made further changes to the national pay structure which directly impact on the Council's locally agreed pay scale. Effective from 1st April 2023 SCP1 will be removed. This means that all Grade 1 employees will move to SCP 2 and the grade will remain as a spot point. Consequently, Grade 2 will become a spot point scale of SCP 3, and Grade 2 employees will move to SCP 3.
47. More information about the GLPC Scheme and the grades of the Council can be found in the Council's Single Status Collective Agreement. The agreed grades and associated salaries from at 1st April 2022 can be seen at Annex1.

Employees other than Chief Officer and previous 'Green Book' and 'Craft' employees

48. The Council also has employees whose pay, terms and conditions are determined by other national agreement, i.e. JNC Youth and Community, Soulbury, and School Teacher terms and conditions. Pay for these employees is based on the relevant nationally agreed rates of pay. Pay rates are included in Annex 1 for information.

Pay Differentials

49. The current pay levels within the Council define the multiple between the lowest paid (full time equivalent) employee (£20,258) and the Chief Executive (£190,091) as [1:9] and; between the lowest paid employee (£20,258) and median Chief Officer (£92,245) as [1:5].
50. The multiple between the median full time equivalent earnings (£27,852) and the Chief Executive (£190,091) is [1:7] and; between the median full time equivalent earnings (£27,852) and median Chief Officer (£92,245) is [1:3].
51. The Council does not use performance related pay or bonuses for Chief Officers

Incremental Progression – all employees

52. Incremental progression for 'Green Book', 'Craft' employees and Operational Managers is not automatic but is dependent upon a successful performance review. Following a successful performance review, increments are normally effective from the 1st April each year. For 'Green Book' and 'Craft' employees, this requirement is detailed in the relevant Single Status Collective Agreement, and for Operational Managers this is contained within their terms and conditions.

Salary on Appointment – all employees

53. Vacancies are advertised on the agreed grade for the post stating the minimum and maximum salary, or spot point, as appropriate to the post. All Chief Officers are appointed to the spot point. Where salary scales are in place appointments are made at the bottom point of the range, but there is discretion to appoint at a higher point within the range. This would usually be to match a candidate's current level of pay, or other particular circumstances.

Market Supplements – all employees

54. It is recognised that there will be exceptional circumstances where the market rate for certain key jobs is higher than that provided for by relevant Council pay and grading structure. In these circumstances, the grading of the post will be reviewed in accordance with the Council's Market Supplement Scheme agreed as part of the Council's Single Status Agreement. The scheme is applicable to all those covered by the Green book, Craft employees, JNC for Chief Officers, JNC for Youth & Community Workers and those on Soulbury terms and conditions. Proposals to pay a Market Supplement must be supported by a fully evidence-based business case, and follow the agreed decision making processes of the Council.

ADDITIONAL PAYMENTS

55. Employees employed under the previous 'Green Book' and 'Craft' terms and conditions are paid on the same terms and conditions and pay scales through Single Status. However, a tool allowance has been retained for relevant craft posts.

NJC 'Green Book' and JNC 'Craft' Employees

56. Additional payments are made as detailed in their respective Collective Agreements. The types of additional payments made include overtime and Saturday and Sunday working at time and a half; recalls to work attract a minimum payment of 2 hours payment; public holiday payments; car allowances; motorcycle and bicycle allowances; stand by and call out payments; night /evening /unsocial hours payments; shift work allowance; sleeping in duty payment; first aid allowance; relocation payment and payment for professional subscriptions. To manage ongoing budgetary pressures, in the financial year 2023/24 payments for interview expenses, relocation expenses and professional subscriptions (which are not legal requirements of a post) will not be made. This has consistently been applied since the 2014/15 financial year.

Chief Officers and Operational Managers

57. Additional payments made include car, motorcycle and bicycle allowances which have been harmonised for all Council employees using the single rate based on the HMRC

arrangements paid for business mileage, i.e. currently 45p per mile. During 2022/23 a Joint Protocol was agreed between Leaders of local authorities in Wales and the trades unions of the Joint Council for Wales, which introduced a measure that provided for a temporary increase in mileage reimbursement rates. This meant that with effect from 1st November 2022 until 31st March 2023, Cardiff Council increased its mileage rate for claims dated 1st November 2022 until 31st March 2023 by 5p per mile to a maximum of 50p per mile.

58. Interview Expenses and Relocation Assistance – Consistent with a decision applied since the 2014/15 financial year, these payments will not be made for the 2023/24 financial year.
59. Professional Subscriptions – In the financial year 2023/24 these will continue to only be paid by the Council where it is an essential requirement of the post.
60. Returning Officer Fees - The appointment of Electoral Registration Officer is required by S8 Representation of the People Act 1983; and the appointment of Returning Officer is required by S35 Representation of the People Act 1983. At the Council meeting on the 28th February 2019, the Chief Executive was appointed to the roles of Electoral Registration Officer and Returning Officer, with effect from the 3rd April 2019. The roles of Electoral Registration Officer and Returning Officer are part of the job description of the Chief Executive.
61. The Returning Officer fees for parliamentary, Welsh Government, Police and Crime Commissioner Elections and all referenda are set out in statutory fees and charges orders for each election. For these externally sponsored elections, the fee is funded through grant awarded by the Welsh Government in respect of its election, and by Central Government in respect of the other elections. For local elections, the Council must pay the expenditure properly incurred by the Returning Officer in relation to holding the election, for example, for printing of ballot papers and all election stationery and provision of polling stations. The Chief Executive has waived all personal fees associated with the role of Returning Officer.

Election Staff to Assist the Returning Officer

62. The Returning Officer has power to appoint all staff necessary to assist in the discharge of the Returning Officer's duties in respect of holding the elections, including Poll Clerks, Presiding Officers, and Count Staff. For all externally sponsored elections, staff fees must be set in line with the appropriate statutory fees and charges order and are recoverable on that basis. For local elections, staff fees are based on the scale and type of election and are reviewed to take account of inflation and any other pressures, as appropriate. The fees are set and approved by the Returning Officer prior to the election.

HONORARIA AND ACTING UP SCHEMES

63. The Council has schemes for payment where an employee acts up into a post at a higher level of pay (Acting Up Scheme) or where they undertake additional duties at a higher level of responsibility (Honorary Scheme). These schemes are applicable for all Council employees, excluding teachers, however for the financial year 2023/24 the

Honoraria Scheme will continue to be withdrawn in order to manage an ongoing budgetary pressure.

ANNUAL LEAVE

64. Annual leave entitlements are determined by the terms and conditions of the different employee groups. Entitlements to annual leave are pro rata for part time employees

Green Book and Craft employees, Chief Executive, Chief Officers and Operational Managers

65. The annual leave entitlement is 27 days, rising to 32 days after 5 years' service, and in addition, there are 8 public holidays. This leave entitlement is set out in the Council's Single Status Collective Agreement. Under local agreement this leave entitlement also applies to employees whose pay is negotiated under Craftworkers, Chief Officer pay terms (OMs and above) and the Chief Executive.

66. As part of the NJC pay offer for 2022/23 an additional day's annual leave was agreed for all NJC staff with effect from 1st April 2023 and in line with the Single Status Agreement this additional day will apply to those employees whose terms and conditions are set out in paragraph 64 above.

67. Therefore, with effect from 1st April 2023 the annual leave entitlements will rise to 28 days on appointment and 33 days after 5 years' service. In addition, the public holidays will increase from 8 to 9 for the 2023/24 leave year because of the public holiday to mark the coronation of HM King Charles III.

Other Employees

68. The annual leave entitlement for JNC Youth & Community is 30 days, rising to 35 days after 5 years' service. The Soulbury entitlement is 25 days rising to 30 days after 5 years' service. In addition, there are 8 public holidays (9 in 2023/24) and 4 extra statutory days for both groups.

Purchase of Annual Leave

69. The Council has in place an Annual Leave Purchase scheme where employees can purchase up to 10 day's annual leave, which is then payable by monthly deductions during the leave year. In December 2022 100 employees accessed the scheme in the 2022/23 annual leave year, which was an increase of 31 compared to the previous year.

GENDER PAY GAP REPORT

70. The Council has published a Gender Pay Gap report as part of its Annual Equalities Monitoring Report. The report uses data for employees who were paid for the period that covers 31st March each year. There will be changes from year to year and these will very much depend on the extent to which changes arise in the number of male and female employees at different grades, the use of salary sacrifice schemes

and changes to additional allowances paid to employees. The following Gender Pay Gap information sets out the actual differences in the average pay between employees who are male and those who are female (excluding schools) as at 31st March 2022, compared with 31st March 2021, and shows the percentage and actual pay gap between men and women:

	31.3.2021 Mean Hourly Rate	31.3.2021 Median Hourly Rate	31.3.2022 Mean Hourly Rate	31.3.2022 Median Hourly Rate
Male	15.33 Grade 7	14.11 Grade 6	15.37 Grade 6	13.71 Grade 6
Female	15.83) Grade 7	13.21 Grade 6	16.22 Grade 7	13.44 Grade 6
Pay Gap	-3.26% (£+0.50)	6.38% (-£0.90)	-5.59% (+£0.85)	1.97% (-£0.27)

72. The **mean** average involves adding up all the hourly rates and dividing the result by how many numbers were in the list. The **median** average involves listing all the hourly rates in numerical order. If there is an odd number of results, the median average is the middle number. If there is an even number of results, the median will be the mean of the two central numbers.
73. A positive percentage figure reveals that typically, or overall, employees who are female have lower pay than male employees. According to the national government's Gender Pay Gap information at www.gov.uk, this is likely to be the situation for most employers. A negative percentage figure indicates that typically, or overall, employees who are female have higher pay than male employees.
74. Using the **mean** method of calculating the average the pay gap shows that the hourly rate for women is higher than that for men, i.e. a pay gap of -5.59%, in favour of women. The **median** average of 6.38% in 2021 has reduced to 1.97% in 2022, and as this is a positive percentage figure this method of calculation indicates that employees who are female have lower pay than male employees, albeit the median gender pay gap significantly narrowed in 2022.
75. The **mean** hourly pay rate for men for 2022 slightly changed with the hourly rate falling from within Grade 7 to Grade 6, with females remaining in Grade 7. The **median** hourly pay rates for both males and females are within Grade 6 which is consistent with 2021.
76. When schools are included, the Gender Pay Gap information at 31st March 2022, compared with 31st March 2021 shows that the mean and median hourly rates fall within the same grades as in the previous year. The mean pay gap has become a negative figure which means that women overall have a higher mean hourly rate than men, by £0.14 per hour.
77. When schools are included, the 2021 the median pay gap was £1.51 per hour, a gap of 10.18% in favour of male employees, but in 2022 this pay gap almost halved, bringing the actual hourly pay difference to -£0.83, to the benefit of male employees. It must be

remembered that the pay information for school based employees includes those who are paid on teachers terms and conditions so different pay award levels each year, and higher salary levels, will result in a fluctuation in the pay gap information.

	31.3.2021 Mean Hourly Rate	31.3.2021 Median Hourly Rate	31.3.2022 Mean Hourly Rate	31.3.2022 Median Hourly Rate
Male	16.81 Grade 7	14.83 Grade 6	16.74 Grade 7 Decrease of £0.07	14.37 Grade 6 Decrease of £0.46
Female	16.70 Grade 7	13.32 Grade 6	16.88 Grade 7 Increase of £0.18	13.54 Grade 6 Increase of £0.22
Pay Gap	0.65% (-£0.11)	10.18% (-£1.51)	0.82% (£0.12)	5.78% (-£0.83)

78. The quartile table below shows the proportion of male and female full-pay relevant employees (excluding schools) in four quartile pay bands, which is calculated by dividing the workforce into four equal parts. If there are number of employees on the same hourly rate of pay crossing two of the quartiles, males and females are split as evenly as possible across the quartiles. Quartile 1 represents the lowest paid and Quartile 4 represents the highest paid.

Quartiles	31.3.2021		31.3.2022		Male Difference	Female Difference
	Male	Female	Male	Female		
Q1 Lower hourly pay	37.62%	62.38%	35.30%	64.70%	-2.32	+2.32
Q2 Lower middle hourly pay	38.14%	61.86%	42.46%	57.44%	+4.32	-4.42
Q3 Upper middle hourly pay	47.78%	52.22%	45.11%	54.89%	-2.67	+2.67
Q4 Upper hourly pay	42.67%	57.33%	42.83%	57.17%	+0.16	-0.16

79. At the 31st March 2022, compared to 2021, in Quartiles 1 and 3 the percentage of females compared to male employees increased. In Quartiles 2 and 4 the percentage of female employees compared to male employees reduced.

80. Whilst there is no requirement in Wales to publish Gender Pay Gap information, Cardiff Council has chosen to publish its information on GOV.UK. In terms of the 2022/23 published data, Cardiff Council's position compares well to other Local Authorities, include those core cities that have published their data.

PENSION SCHEME

81. All Council employees (except for teachers and Soulbury employees) are entitled to join the local government pension scheme (LGPS) which is offered by the Local

Government Employers. If employees are eligible, they will automatically become a member of the scheme (to join they must have a contract for at least 3 months duration and be under the age of 75). Employees can decide to opt out of the scheme. The benefits and contributions payable under the Fund are set out in the LGPS regulations.

82. The current level of contribution to the scheme by employees is:

Contribution table 2022/23			
Band	Actual pensionable pay for an employment	Contribution rate for that employment	
		Main	50/50 section
1	Up to £15,000	5.50%	2.75%
2	£15,001 to £23,600	5.80%	2.90%
3	£23,601 to £38,300	6.50%	3.25%
4	£38,301 to £48,500	6.80%	3.40%
5	£48,501 to £67,900	8.50%	4.25%
6	£67,901 to £96,200	9.90%	4.95%
7	£96,201 to £113,400	10.50%	5.25%
8	£113,401 to £170,100	11.40%	5.70%
9	£170,101 or more	12.50%	6.25%

83. Teachers are entitled to join the Teachers' Pensions scheme. As the Teachers Pensions scheme is operated externally further information can be found on www.teacherspensions.co.uk.

84. The Council's current published statement relating to pensions was agreed by the Cabinet on 12th June 2014 for implementation in 30th June 2014. The way redundancy payments are calculated was agreed by Cabinet on 26th January 2015 as part of the former Voluntary Redundancy Policy (now the Local Government Pension Scheme Discretions Policy) and is detailed below in paragraph 86.

EXIT (REDUNDANCY/SEVERANCE) PAYMENTS

Voluntary Severance Scheme

85. The Council's 'Local Government Pension Scheme Discretions Policy' provides details of the position on making discretionary payments on early termination of employment under Regulation 7 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006. The policy also provides details of the Council's policy on increasing an employee's total pension scheme membership and on awarding additional pension under Regulation 66 of the Local Government Pension Scheme (Administration) Regulations 2008.

86. The arrangements set out in the document referred to in paragraph 77 apply to Chief Officers and all other employees of the Council irrespective of grade or status. The most relevant sections are detailed below:

- (i) **The power to pay lump sum compensation of up to 104 weeks** - the Council's policy for utilising this discretion is that the statutory redundancy table is multiplied by a factor of 1.5 subject to a maximum of 45 weeks from 3rd April 2015.
- (ii) **The power to Increase a Statutory Redundancy Payment** – the Council's policy for utilising this discretion is that redundancy payments to be based on actual week's pay up to a maximum of £571 per week (at 6th April 2022) or actual pay whichever is the lesser. The maximum figure to be adjusted by the statutory amount for a week's pay, as announced annually by the Department of Business Innovation and Skills. The maximum redundancy payable is therefore £25,695.

87. The policy effective since 5 April 2015 was amended to take account of the decision of an Employment Appeal Tribunal (EAT) in the case of *University of Sunderland v Drossou (13 June 2017)*. The EAT ruled that employer's pension contributions should be included in the calculation of a week's pay for calculations made under the Employment Rights Act 1996 (ERA). Sections 220-229 of the ERA set out the rules regarding the 'week's pay provisions' and the way a week's pay is used, which includes the calculation of redundancy pay.

88. The EAT held that a week's pay should include remuneration 'payable by the employer under the contract of employment' and that this value should not be limited by what the employee directly receives. The rationale offered by the EAT was that employer's pension contributions formed part of the overall package of 'remuneration' offered to an employee in return for their services. The result of this is that, where appropriate, the employer's pension contributions are included in the calculation of weekly pay, subject to the £571 maximum.

Exit Payment Cap

89. Previous Pay Policy Statements have referred to the potential introduction of a cap on exit payments. The Restriction of Public Sector Exit Payments Regulations 2020 came into force across the United Kingdom on 4 November 2020, however, in February 2021 the UK government issued a Treasury Direction to disapply the regulations in order for a formal revocation to take place.

90. On 8 August 2022, HM Treasury published a consultation (which concluded on 10 October 2022) on proposals to introduce a new administrative controls process for public sector exit payments over £95,000 and amend the existing process for special severance payments (payments in excess of an employee's statutory or contractual entitlements). This takes a different approach to the previous 'cap' introduced and then revoked in 2020/21.

91. This currently applies to 'Central Government' and do not apply to bodies under the devolved administrations, so at this stage it does not have implications for Local Government in Wales.

RE-EMPLOYMENT OF STAFF

92. Since 1st April 2015, the Council has had a policy regarding re-employment of employees (at any level) who take voluntary redundancy from the Council which was agreed at Cabinet on 26th January 2015.
93. The Council's agreed policy is that employees requesting voluntary redundancy have to agree to the condition that given the Council's obligation to safeguard public funds, they will be precluded from returning to employment (which includes permanent, temporary, casual and agency) within the Council (including schools) for a period of 12 months from the date of their termination. Casual engagement includes contracts for services.
94. The Council does not believe that it employs any individual in a manner that seeks to avoid tax.
95. Within the Council, under the pension fund discretionary policies there is generally no abatement of pension following re-employment except under the following circumstances:
 - (i) Where a person has been awarded compensatory added years (CAY's) under the LGPS Compensation Regulations the pension may be abated. This is a requirement of the compensation regulations, but these will be historical cases as CAY's can no longer be granted.
 - (ii) Where a person has retired under tier 1 ill health provisions and is subsequently re-employed. This is because the certification for tier 1 supposes that the person is permanently unfit for all work. Other tiers of ill health or other retirements would not lead to abatement on re-employment.
96. Abatement, where it applies, would be based on non betterment that is the pension together with the pay in the new employment should not exceed the pay at the point of retirement (adjusted for pension increases). Under (i) the abatement would only apply to the pension from CAY's.

NON-GUARANTEED WORKING HOURS

97. In December 2016 the Welsh Government issued principles and guidance on the appropriate use of non-guaranteed hours arrangements in the devolved public services in Wales. These principles and guidance were developed by the Public Services Staff Commission in social partnership with the Welsh Government's Partnership Council and its sector groups.
98. The Council is committed to the principles determined by Welsh Government which apply to those employees who are employed on a relief, casual or sessional basis. These employees are used in services within the Council where there is either a need to bring in an additional workforce in order to cover peaks in workload or where the workload is on a one-off basis.

ACCOUNTABILITY AND DECISION MAKING

99. In accordance with the Constitution of the Council the Cabinet are responsible for decision making in terms of pay, terms and conditions and redundancy arrangements in relation to employees of the Council. The exception to this is that the Employment Conditions Committee is responsible for posts at Chief Officer level and above.
100. In accordance with the Localism Act 2011 redundancy packages above £100,000 for Chief Officers must be agreed by full Council. The redundancy package includes any redundancy payment (from 3 April 2015, statutory redundancy pay of 30 weeks plus an additional 15 weeks), contractual notice period and full cost of early release of pension (as required under Regulation 68(2) of the Local Government Pension Scheme).

REVIEW OF THE POLICY

101. This Pay Policy Statement will be kept under review and developments considered in the light of external best practice and legislation. The Pay Policy Statement may also be reviewed as part of the Council's existing Scrutiny arrangements. The Council will ensure the Pay Policy Statement is updated on an annual basis in line with the requirement of the Localism Act 2011. The annual Pay Policy Statement will be submitted to Cabinet, and then full Council by March of each year.
102. In line with legislation, this Pay Policy Statement will be reviewed and updated on an annual basis for consideration and agreement by full Council, with the next Pay Policy Statement to be in place for the 2024/25 financial year.

Mae'r dudalen hon yn wag yn fwriadol

Salary Scales

SCP	Job Evaluation Scores (GLPC scheme)	FTE SALARY	MONTHLY	HOURLY (National Living Wage £9.50 from 01/04/2022)	Hourly Living Wage £9.90 from 01/04/2022
GRADE 1					
1	1 - 247	20258	1688.17	10.50	
GRADE 2					
2	248 - 286	20441	1703.42	10.60	
3		20812	1734.34	10.79	
GRADE 3					
3	287 - 327	20812	1734.34	10.79	
4		21189	1765.75	10.98	
5		21575	1797.92	11.18	
6		21968	1830.67	11.39	
GRADE 4					
6	328 - 369	21968	1830.67	11.39	
7		22369	1864.09	11.59	
8		22777	1898.09	11.81	
9		23194	1932.84	12.02	
11		24054	2004.50	12.47	
GRADE 5					
11	370 - 409	24054	2004.50	12.47	
12		24496	2041.34	12.70	
14		25409	2117.42	13.17	
15		25878	2156.50	13.41	
17		26845	2237.09	13.91	
19		27852	2321.00	14.44	
GRADE 6					
19	410 - 454	27852	2321.00	14.44	
20		28371	2364.25	14.71	
22		29439	2453.25	15.26	
23		30151	2512.59	15.63	
24		31099	2591.59	16.12	
25		32020	2668.34	16.60	
GRADE 7					
25	455 - 499	32020	2668.34	16.60	
26		32909	2742.42	17.06	
27		33820	2818.34	17.53	
28		34723	2893.59	18.00	
29		35411	2950.92	18.35	
30		36298	3024.84	18.81	
GRADE 8					
30	500 - 544	36298	3024.84	18.81	
31		37261	3105.09	19.31	
32		38296	3191.34	19.85	
33		39493	3291.09	20.47	
34		40478	3373.17	20.98	
GRADE 9					
34	545 - 589	40478	3373.17	20.98	
35		41496	3458.00	21.51	
36		42503	3541.92	22.03	
37		43516	3626.34	22.56	
GRADE 10					
37	590 +	43516	3626.34	22.56	
38		44539	3711.59	23.09	
39		45495	3791.25	23.58	
40		46549	3879.09	24.13	
Other		0	0.00	0.00	

* SCP 10, 13, 16, 18 & 21 are not in use

SCP	FTE SALARY	MONTHLY	HOURLY
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JNC CHIEF OFFICERS (as at 1st April 2022)

OM2			
1	50474	4206.17	26.16
2	53028	4419.00	27.49
3	55251	4604.25	28.64
4	57909	4825.75	30.02
5	60571	5047.59	31.40

OM1			
1	61247	5103.92	31.75
2	64542	5378.50	33.45
3	67839	5653.25	35.16
4	70955	5912.92	36.78
5	74217	6184.75	38.47

Chief Officer/Assistant Director			
1	92245	7687.08	47.81

Chief Digital Officer			
1	108553	9046.08	56.27

Director			
1	134747	11228.92	69.84

Corporate Director			
1	145816	12151.33	75.58

JNC CHIEF EXECUTIVE (as at 1st April 2022)

Chief Executive			
1	190091	15840.92	98.53

NATIONAL MINIMUM WAGE (as at 1st April 2022)

NMW - Point 1 (16 to 17 years of age)			
1	9280	773.33	4.81

NMW - Point 2 (18 to 20 years of age)			
2	13177	1098.08	6.83

NMW - Point 3 (21 to 24 years of age)			
3	17711	1475.92	9.18

NMW - Point 4 (25 years and above)			
4	18333	1527.75	9.50

Apprentice Rate			
1	9280	773.33	4.81

Teacher (Main Pay Range)

			Daily Rate (193rds)
2	28,866	2405.50	149.56
3	31,184	2598.67	161.58
4	33,587	2798.92	174.03
5	36,232	3019.33	187.73
6	39,873	3322.75	206.60

Teacher (Upper Pay Range)

			Daily Rate (193rds)
1	41,337	3444.75	214.18
2	42,869	3572.42	222.12
3	44,450	3704.17	230.31

Unqualified Teacher

			Daily Rate (193rds)
1	19,412	1617.67	100.58
2	21,669	1805.75	112.27
3	23,926	1993.83	123.97
4	26,183	2181.92	135.66
5	28,443	2370.25	147.37
6	30,700	2558.33	159.07

Leadership Group Range

	Min	Max
Group 1	51,000	67,851
Group 2	53,580	73,022
Group 3	57,790	78,590
Group 4	62,111	84,581
Group 5	68,529	93,284
Group 6	73,752	102,896
Group 7	79,376	113,437
Group 8	87,545	125,210

* Scale points to be applied **only** to head teachers at the top of the school group range in the academic year 2015/16, indicating no uplift for 2016/17.

e.g

Headteacher on Grade 12-18 (moves to sp18 on Sept 2016)
Salary Range £51,127 - £58,677 (no uplift on point 18)

Headteacher on Grade 15-21 (moves to sp18 on Sept 2016)
Salary Range £55,049 - £63,779 (sp18 = £59,264)

Leading Practitioner Range

LP01 - LP05		LP02 - LP06		LP03-LP07	
1	45,303	2	46,438	3	47,597
2	46,438	3	47,597	4	48,781
3	47,597	4	48,781	5	49,996
4	48,781	5	49,996	6	51,250
5	49,996	6	51,250	7	52,631
LP04-LP08		LP05-LP09		LP06-LP10	
4	48,781	5	49,996	6	51,250
5	49,996	6	51,250	7	52,631
6	51,250	7	52,631	8	53,843
7	52,631	8	53,843	9	55,188
8	53,843	9	55,188	10	56,607
LP07-LP11		LP08-LP12		LP09-LP13	
7	52,631	8	53,843	9	55,188
8	53,843	9	55,188	10	56,607
9	55,188	10	56,607	11	58,075
10	56,607	11	58,075	12	59,414
11	58,075	12	59,414	13	60,898
LP10-LP14		LP11-LP15		LP12-LP16	
10	56,607	11	58,075	12	59,414
11	58,075	12	59,414	13	60,898
12	59,414	13	60,898	14	62,417
13	60,898	14	62,417	15	63,970
14	62,417	15	63,970	16	65,671
LP13-LP17		LP14-LP18			
13	60,898	14	62,417		
14	62,417	15	63,970		
15	63,970	16	65,671		
16	65,671	17	67,178		
17	67,178	18	68,870		

Leadership Pay Range

1	45,081
2	46,208
3	47,362
4	48,542
5	49,750
6	51,000
7	52,371
8	53,580
9	54,917
10	56,328
11	57,790
12	59,122
13	60,600
14	62,111
15	63,655
16	65,349
17	66,848
18*	67,851
18	68,529
19	70,230
20	71,970
21*	73,022
21	73,752
22	75,583
23	77,454
24*	78,590
24	79,376
25	81,348
26	83,361
27*	84,581
27	85,426
28	87,545
29	89,713
30	91,946
31*	93,284
31	94,218
32	96,559
33	98,957
34	101,404
35*	102,896
35	103,925
36	106,497
37	109,144
38	111,846
39*	113,437
39	114,572
40	117,430
41	120,364
42	123,379
43	125,210

JNC YOUTH AND COMMUNITY (as at 1st September 2022)

SCP	FTE SALARY	MONTHLY	HOURLY	Hourly Living Wage £9.90 from 01/04/2022
CE2				£19,100
05	27681	2306.75	14.35	
07	29603	2466.92	15.34	
09	33622	2801.83	17.43	
10	39419	3284.92	20.43	

SCP	FTE SALARY	MONTHLY	HOURLY
T00 1			
11	25509	2125.75	13.22
12	26576	2214.67	13.78
13	27681	2306.75	14.35
14	28825	2402.08	14.94

T00 2			
18	32021	2668.42	16.60
19	32820	2735.00	17.01
20	33622	2801.83	17.43
21	34522	2876.83	17.89

T00 3			
20	33622	2801.83	17.43
21	34522	2876.83	17.89
22	35542	2961.83	18.42
23	36536	3044.67	18.94

T00 4			
22	35542	2961.83	18.42
23	36536	3044.67	18.94
24	37534	3127.83	19.45
25	38540	3211.67	19.98

T00 4A			
24	37534	3127.83	19.45
25	38540	3211.67	19.98
26	39545	3295.42	20.50
27	40550	3379.17	21.02

T00 5			
27	40550	3379.17	21.02
28	41568	3464.00	21.55
29	42577	3548.08	22.07
30	43588	3632.33	22.59

SCP	FTE SALARY	MONTHLY	HOURLY
T00 HRLY			
05	21571	1797.58	11.18
06	21900	1825.00	11.35
07	22196	1849.67	11.50
08	22874	1906.17	11.86
09	23739	1978.25	12.30
10	24416	2034.67	12.66
11	25509	2125.75	13.22
12	26576	2214.67	13.78
13	27681	2306.75	14.35
14	28852	2404.33	14.95
15	29603	2466.92	15.34
16	30416	2534.67	15.77
17	31216	2601.33	16.18
18	32021	2668.42	16.60
19	32820	2735.00	17.01
20	33622	2801.83	17.43
21	34522	2876.83	17.89
22	35542	2961.83	18.42
23	36536	3044.67	18.94
24	37534	3127.83	19.45

SOULBURY (as at 1st September 2021)

SCP	FTE SALARY	MONTHLY	HOURLY
EAI			
01	37056	3088.00	19.21
02	38383	3198.59	19.89
03	39637	3303.09	20.54
04	40907	3408.92	21.20
05	42168	3514.00	21.86
06	43431	3619.25	22.51
07	44758	3729.84	23.20
08	46035	3836.25	23.86
09	47522	3960.17	24.63
10	48849	4070.75	25.32
11	50158	4179.84	26.00
12	51425	4285.42	26.65
13	52860	4405.00	27.40
14	54140	4511.67	28.06
15	55553	4629.42	28.79
16	56831	4735.92	29.46
17	58113	4842.75	30.12
18	59371	4947.59	30.77
19	60668	5055.67	31.45
20	61338	5111.50	31.79
21	62626	5218.84	32.46
22	63749	5312.42	33.04
23	64985	5415.42	33.68
24	66093	5507.75	34.26
25	67278	5606.50	34.87
26	68434	5702.84	35.47
27	69616	5801.34	36.08
28	70815	5901.25	36.71
29	72016	6001.34	37.33
30	73215	6101.25	37.95
31	74404	6200.34	38.57
32	75611	6300.92	39.19
33	76819	6401.59	39.82
34	78056	6504.67	40.46
35	79291	6607.59	41.10
36	80560	6713.34	41.76
37	81809	6817.42	42.40
38	83071	6922.59	43.06
39	84316	7026.34	43.70
40	85561	7130.09	44.35
41	86811	7234.25	45.00
42	88061	7338.42	45.64
43	89309	7442.42	46.29
44	90564	7547.00	46.94
45	91815	7651.25	47.59
46	93069	7755.75	48.24
47	94327	7860.59	48.89
48	95574	7964.50	49.54
49	96825	8068.75	50.19

SCP	FTE SALARY	MONTHLY	HOURLY
AEP			
01	30694	2557.84	15.91
02	31948	2662.34	16.56
03	33201	2766.75	17.21
04	34448	2870.67	17.86

SCP	FTE SALARY	MONTHLY	HOURLY
EDPSY A			
01	38865	3238.75	20.14
02	40838	3403.17	21.17
03	42811	3567.59	22.19
04	44782	3731.84	23.21
05	46755	3896.25	24.23
06	48727	4060.59	25.26
07	50584	4215.34	26.22
08	52440	4370.00	27.18
09	54179	4514.92	28.08
10	55921	4660.09	28.99
11	57544	4795.34	29.83

SCP	FTE SALARY	MONTHLY	HOURLY
EDPSY B			
01	48727	4060.59	25.26
02	50584	4215.34	26.22
03	52440	4370.00	27.18
04	54179	4514.92	28.08
05	55921	4660.09	28.99
06	57544	4795.34	29.83
07	58210	4850.84	30.17
08	59456	4954.67	30.82
09	60690	5057.50	31.46
10	61945	5162.09	32.11
11	63177	5264.75	32.75
12	64431	5369.25	33.40

ALLOWANCES

Single Status Contractual Allowances - NJC 37 Hours

Wage Type	Wage Type Text	£/Hours/Units	Comments
1015	Market Supplement £	£	Cash Amount
1020	Market Supplement %	Units	% of Annual Salary, amount auto populates
1253	Travel Allowance	£	Cash Amount. Payments will be not considered unless the additional expenditure exceeds £3.27 per week and payments should continue for a period of 1 year from the date of transfer, whichever is the shorter
1306	Protected Allowance	£	SOP Protected Allowance
1324	Dress Allowance	£	Cash Amount £21.81
1403	Secondment allowance	£	Cash Amount for External Secondment
1405	Acting Up Allowance	£	Cash Amount
1421	AMHP Payment	£	£2808 PA pro rata, amount auto populates
1510	Term Time Only Wks	Units	44 Weeks Max
1515	Term Time Leave Ent Days	Units	27 or 32 Days
1600	Contractual Overtime	Hours	SCP * 1.5
1605	Night Allowance	Hours	SCP * 1/3
1610	Shift Allowance 10%	£	10% of Annual Salary, amount auto populates
1615	Standby Duty	Units	£32.77 per session
1620	Weekend Work	Hours	SCP * 1/2
1625	SEN	£	£527.61 PA, £43.97 monthly amount auto populates
1630	First Aid Allowance	£	£198.38 PA, £16.45 monthly amount auto populates
1632	Living Wage Supplement	£	Cash amount and only payable for scp 1, 2, and 3
1650	Market Supplement - CS	£	£5000 PA pro rata, amount auto populates
1658	Market Supplement - AS	£	£1000 PA pro rata, amount auto populates

Single Status Contractual Allowances - JNC Craft/Assoc

Wage Type	Wage Type Text	£/Hours/Units	Comments
1253	Travel Allowance	£	Cash Amount. Payments will be not considered unless the additional expenditure exceeds £3.27 per week and payments should continue for a period of 1 year from the date of transfer, whichever is the shorter
1403	Secondment allowance	£	Cash Amount for External Secondment
1405	Acting Up Allowance	£	Cash Amount
1510	Term Time Only Wks	Units	44 Weeks Max
1515	Term Time Leave Ent Days	Units	27 or 32 Days
1600	Contractual Overtime	Hours	SCP * 1.5
1605	Night Allowance	Hours	SCP * 1/3
1610	Shift Allowance 10%	£	10% of Annual Salary, amount auto populates
1615	Standby Duty	Units	£32.77 per session
1620	Weekend Work	Hours	SCP * 1/2
1630	First Aid Allowance	£	£198.38 PA, £16.45 monthly amount auto populates
1632	Living Wage Supplement	£	Cash amount and only payable for scp 1, 2, and 3
1634	Tool Allowance 1	£	£200.76 PA, £16.73 monthly amount auto populates
1636	Tool Allowance 2	£	£427.56 PA, £35.63 monthly amount auto populates

Contractual Allowances - Chief Officers

Wage Type	Wage Type Text	£/Hours/Units	Comments
1253	Travel Allowance	£	Cash Amount. Payments will be not considered unless the additional expenditure exceeds £3.27 per week and payments should continue for a period of 1 year from the date of transfer, whichever is the shorter
1403	Secondment allowance	£	Cash Amount for External Secondment
1405	Acting Up Allowance	£	Cash Amount
1510	Term Time Only Wks	Units	44 Weeks Max
1515	Term Time Leave Ent Days	Units	27 or 32 Days
1630	First Aid Allowance	£	£198.38 PA, £16.45 monthly amount auto populates

Contractual Allowances - JNC Youth & Comm

Wage Type	Wage Type Text	£/Hours/Units	Comments
1253	Travel Allowance	£	Cash Amount. Payments will be not considered unless the additional expenditure exceeds £3.03 per week and payments should continue for a period of 1 year from the date of transfer, whichever is the shorter
1403	Secondment allowance	£	Cash Amount for External Secondment
1405	Acting Up Allowance	£	Cash Amount
1510	Term Time Only Wks	Units	44 Weeks Max
1515	Term Time Leave Ent Days	Units	34 or 39 Days (Actual AL are 30 or 35)
1630	First Aid Allowance	£	£198.38 PA, £16.45 monthly amount auto populates

Contractual Allowances - Soulbury

Wage Type	Wage Type Text	£/Hours/Units	Comments
1253	Travel Allowance	£	Cash Amount. Payments will be not considered unless the additional expenditure exceeds £3.03 per week and payments should continue for a period of 1 year from the date of transfer, whichever is the shorter
1403	Secondment allowance	£	Cash Amount for External Secondment
1405	Acting Up Allowance	£	Cash Amount
1510	Term Time Only Wks	Units	44 Weeks Max
1515	Term Time Leave Ent Days	Units	29 or 34 Days (Actual AL are 25 or 30)
1630	First Aid Allowance	£	£198.38 PA, £16.45 monthly amount auto populates

Contractual Allowances - Teachers

Wage Type	Wage Type Text	£/Hours/Units	Comments
1313	Pay Supplement	£	Cash Amount
1360	ALN - Teacher	£	Cash Amount - please refer to the minimum and maximum for each academic year below
1375	First Aid - Teachers	£	£198.38 PA, £16.45 monthly amount auto populates
1376	TLR 1 PRO RATA	£	Cash Amount - please refer to the minimum and maximum for each academic year below.
1377	TLR 2 PRO RATA	£	Cash Amount - please refer to the minimum and maximum for each academic year below
1378	Safeguard Payment	£	Fixed term cash amount - normally ends after 3 years
1386	TLR3	£	Fixed term cash amount - requires an end date, please refer to the minimum and maximum for each academic year below
1388	Discretionary Payment HT	£	Cash
1389	Discretionary Payment HT %	Units	% of Annual Salary, amount auto populates
1651	TLR 1 Full Rate	£	Cash Amount - please refer to the minimum and maximum for each academic year below. PART TIME TEACHERS ONLY
1652	TLR 2 Full Rate	£	Cash Amount - please refer to the minimum and maximum for each academic year below. PART TIME TEACHERS ONLY
1401	R & R Allowance	£	Cash Amount

Start Date	End Date	Allowance	Annual Min	Annual Max
01/09/15	31/08/16	SEN - Teacher	£2,064	£4,075
01/09/16	31/08/17	SEN - Teacher	£2,085	£4,116
01/09/17	31/08/18	SEN - Teacher	£2,106	£4,158
01/09/18	31/08/19	SEN - Teacher	£2,149	£4,242
01/09/19	31/08/20	SEN - Teacher	£2,209	£4,359
01/09/20	31/08/21	SEN - Teacher	£2,270	£4,479
01/09/21	31/08/22	ALN - Teacher	£2,310	£4,558
01/09/22		ALN - Teacher	£2,426	£4,786
01/09/15	31/08/16	TLR 1 Pro Rata	£7,546	£12,770
01/09/16	31/08/17	TLR 1 Pro Rata	£7,622	£12,898
01/09/17	31/08/18	TLR 1 Pro Rata	£7,699	£13,027
01/09/18	31/08/19	TLR 1 Pro Rata	£7,853	£13,288
01/09/19	31/08/20	TLR 1 Pro Rata	£8,069	£13,654
01/09/20	31/08/21	TLR 1 Pro Rata	£8,291	£14,030
01/09/21	31/08/22	TLR 1 Pro Rata	£8,437	£14,276
01/09/22		TLR 1 Pro Rata	£8,859	£14,990
01/09/15	31/08/16	TLR 2 Pro Rata	£2,613	£6,386
01/09/16	31/08/17	TLR 2 Pro Rata	£2,640	£6,450
01/09/17	31/08/18	TLR 2 Pro Rata	£2,667	£6,515
01/09/18	31/08/19	TLR 2 Pro Rata	£2,721	£6,646
01/09/19	31/08/20	TLR 2 Pro Rata	£2,796	£6,829
01/09/20	31/08/21	TLR 2 Pro Rata	£2,873	£7,017
01/09/21	31/08/22	TLR 2 Pro Rata	£2,924	£7,140
01/09/22		TLR 2 Pro Rata	£3,071	£7,497
01/09/15	31/08/16	TLR 3	£517	£2,577
01/09/16	31/08/17	TLR 3	£523	£2,603
01/09/17	31/08/18	TLR 3	£529	£2,630
01/09/18	31/08/19	TLR 3	£540	£2,683
01/09/19	31/08/20	TLR 3	£555	£2,757
01/09/20	31/08/21	TLR 3	£571	£2,833
01/09/21	31/08/22	TLR 3	£581	£2,883
01/09/22		TLR 3	£611	£3,028



CYNGOR CAERDYDD CARDIFF COUNCIL

COUNCIL:

30 MARCH 2023

REPORT OF THE CORPORATE DIRECTOR, RESOURCES

COMPLIANCE REPORTS 2021/22 - STATEMENT OF ACCOUNTS AND ANNUAL GOVERNANCE STATEMENT

Reason for this Report

1. The Statement of Accounts for 2021/22 are presented in order to meet the requirement of the Accounts and Audit (Wales) Regulations 2014 (as amended). This provides that the Statement of Accounts be approved by a relevant committee or by the Council meeting as a corporate body. The report also includes the Annual Governance Statement (AGS) which is required to be approved by Council.
2. The International Standard on Auditing (ISA) 260 requires the Appointed Auditor to report to those charged with governance, on the key matters arising from the audit examination of the Statement of Accounts for the year ending 31 March 2022. It should be noted that the audited Statement of Accounts of Cardiff and Vale of Glamorgan Pension Fund for the financial year 2021/22 was approved by Council at its meeting in November 2022.

Background

3. The audited Statement of Accounts for the County Council of the City and County of Cardiff (Cardiff Council) and the Cardiff Harbour Authority are shown in Appendix 1. The Annual Governance Statement is attached at Appendix 2.
4. The draft accounts were presented to the Governance and Audit Committee on 12 July 2022. Prior to this, they were provided to Audit Wales on 22 June 2022 to commence the audit.
5. The draft accounts were available for public inspection between 20 July 2022 and 16 August 2022 as required by the Public Audit (Wales) Act 2004 and Accounts and Audit (Wales) Regulations, 2014 (as amended).
6. Delay in the completion of the audit and approval of the accounts is as a result of national issues regarding the valuation of assets and presentation within the accounts, in particular infrastructure assets. This included a requirement to introduce regulations at a national level to ensure the audit of accounts of all local authorities could be completed.

7. Following substantial completion of the audit, the Governance and Audit Committee on 21 March 2023 considered the Draft Audit of Accounts Reports (ISA 260) for the Council and Cardiff Harbour Authority which were presented by Audit Wales.
8. The Council has continued its proactive approach to improvement of the financial statements in relation to readability, content and information provided. The statements include the following:
 - narrative report
 - accounting policies
 - core financial statements
 - disclosure notes to the accounts
 - supplementary statements including Housing Revenue Account, Trust Funds, Cardiff Harbour Authority and also group accounts which consolidates the position to include Cardiff City Transport Services Limited (Cardiff Bus).
9. Notes included in the Council's Statement of Accounts, either as a result of legislative or accounting requirements also include:
 - disclosures on financial instruments (financial assets and financial liabilities)
 - capital expenditure and financing
 - remuneration including schools employees and
 - reserves and provisions.

The Cardiff Council Accounts

10. The auditor's "Audit of Accounts Report (ISA 260)" for Cardiff Council is attached as Appendix 3. There are no uncorrected material misstatements.
11. Audit Wales intend to issue an unqualified audit report on the financial statements once they have been provided with the Letter of Representation, which is included in Appendix 3.

Cardiff Harbour Authority Accounts

12. The auditor's "Audit of Accounts Report (ISA 260)" for the Cardiff Harbour Authority is attached as Appendix 4. There are no uncorrected material misstatements.
13. Audit Wales intend to issue an unqualified audit report on the financial statements once they have been provided with the Letter of Representation, which is included in Appendix 4.

Cardiff Port Health Authority

14. The external auditor is also required to audit the annual return of the Cardiff Port Health Authority (CPHA). The Annual Return including the audit opinion is attached at Appendix 5.

Overview of the External Auditor's Audit Opinion

15. Local authority financial statements are complex and can be difficult to understand: they must comply with CIPFA's Local Authority Code of Practice, which is based on

International Financial Reporting Standards (IFRS), and also the requirements of accounting and financing regulations of central government.

16. Future year's changes in the Statement of Accounts include continued updates to meet new accounting requirements as well as uncertainty regarding the period over which the accounts are prepared, audited and published.

Annual Governance Statement (AGS)

17. The AGS was submitted to the Governance and Audit Committee on 12 July 2022 for review. No significant amendments were made following feedback from this review by Audit Wales, with minor narrative changes made in a revised statement included in Appendix 2.

Legal Implications

18. The report is presented to Council to meet statutory, regulatory and codified requirements to do so.

Financial Implications

19. This report is presented to Council in discharge of its duty to approve the audited accounts and AGS.

RECOMMENDATIONS

Council is requested to:

1. Approve the audited Statement of Accounts 2021/22 – The Cardiff Council and Cardiff Harbour Authority (Appendix 1).
2. Approve the Annual Governance Statement 2021/22 (Appendix 2)
3. Note the Audit of Accounts Reports (ISA 260) from Audit Wales on the Statement of Accounts of Cardiff Council and Cardiff Harbour Authority for the year ending 31 March 2022 (Appendices 3 and 4).
4. Approve the Cardiff Port Health Authority Annual Return 2021/22 (Appendix 5)
5. Note the final Letters of Representation for Cardiff Council and Cardiff Harbour Authority included within Appendices 3 and 4.
6. Note that the following documents will be signed following the conclusion of the meeting:
 - Statement of Accounts for Cardiff Council – Lord Mayor and Corporate Director Resources
 - Statement of Accounts for Cardiff Harbour Authority – Corporate Director Resources

- Annual Return of Cardiff Port Health Authority – Lord Mayor and Corporate Director Resources
- Annual Governance Statement – Leader of the Council and Chief Executive
- Audit Certificate for the Cardiff Council and Cardiff Harbour Authority – Appointed Auditor, Audit Wales.
- Letter of Representation for Cardiff Council - Lord Mayor and Chief Executive.
- Letter of Representation for Cardiff Harbour Authority – Lord Mayor and Chief Executive.

CHRISTOPHER LEE
Corporate Director Resources

The following appendices are attached:

Appendix 1 – Statement of Accounts 2021/22 – The County Council of the City and County of Cardiff as well as Cardiff Harbour Authority

Appendix 2 – Annual Governance Statement 2021/22

Appendix 3 – Audit Wales - Audit of Accounts Report 2021/22 (ISA 260) and Letter of Representation – Cardiff Council

Appendix 4 – Audit Wales - Audit of Accounts Report 2021/22 (ISA 260) and Letter of Representation – Cardiff Harbour Authority

Appendix 5 – Cardiff Port Health Authority Annual Return 2021/22



Statement of Accounts 2021/22



The County Council of the City and County of Cardiff

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Narrative Report by Council's Statutory Finance Officer



Introduction

This report presents the 2021/22 Statement of Accounts for the County Council of the City and County of Cardiff (the Council). It sets out our financial performance for the past year and is prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22.

Our City

Cardiff is the Capital City of Wales, covering an area of 140 square kilometres. It has a population of 369,000 living in approximately 162,000 homes. It is an economic, cultural and political capital city. A city of strong and safe communities, great schools and universities, creative, talented, and welcoming people.

Like all cities, Cardiff has its challenges and health, social and economic inequalities exist within the city. In fact, if the 'Southern Arc' of Cardiff was considered a single Local Authority, it would be identified as the most deprived in Wales. Economic success has brought pressures such as congestion, air pollution and a demand for affordable housing.

Children and young people are at the heart of plans as we work toward becoming a UNICEF Child Friendly City, with new schools delivered across the city and performance amongst the highest in Wales and significant progress in supporting young people thrive after leaving school. The latest Estyn inspection report recognised the "bold and ambitious vision for learners", the work undertaken to make "education everyone's business in Cardiff" and the excellent service being delivered.

As well as delivering new schools, the City has one of the UK's most ambitious Council house-building programmes and is expanding on the Metro plans for new tram-train routes and stations across the city and 15 kilometres of new cycleways have either been delivered or are under construction

Our work to support the Cardiff economy has ensured that it continues to deliver opportunities for the people of Cardiff and the wider region. The Council has declared a Climate Emergency, recognising the conclusions of the Intergovernmental Panel on Climate Change and aims to be a Carbon Neutral City by 2030.

In response to the Covid 19 pandemic, a series of short, medium and long-term strategies to support service delivery and the city economy's transition from lockdown to long-term city renewals are in place. The pandemic has led to changes in the economy, in the way in which people live, work and travel in and the way in which services are received and delivered. As part of the recovery and renewal programme, a focus remains on how the city responds to the economic crisis and the long-term shifts caused by the pandemic in order to build a stronger, more inclusive and sustainable post-pandemic economy.

During the past ten years, the Council has identified over £200 million in cumulative savings. Looking ahead, the Council must close a budget gap of £69 million over the next four years. In the medium term, the amount of funding available for 'non-statutory' services like parks, libraries or elements of waste

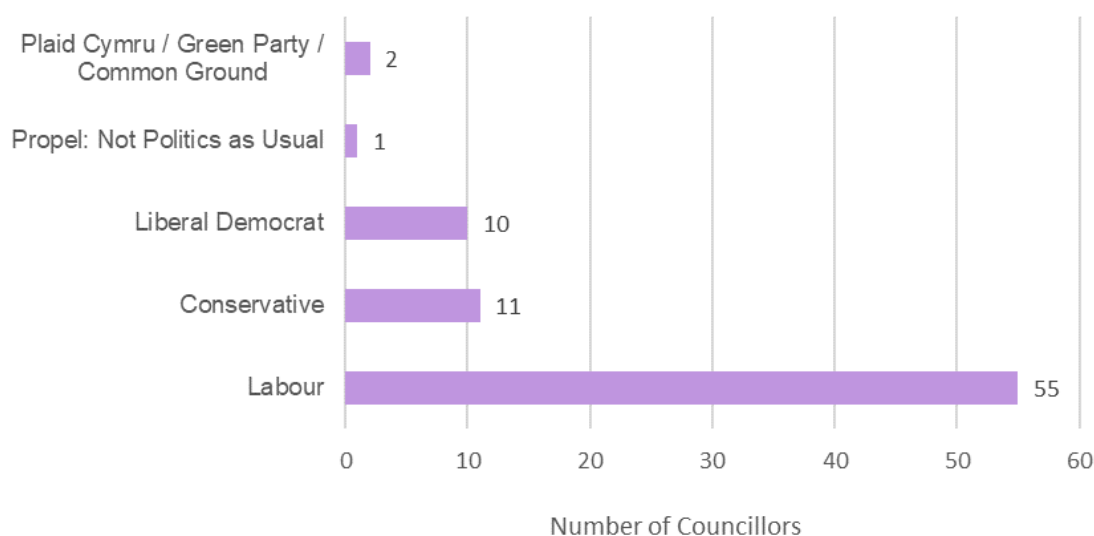
collection will make their continued delivery very challenging. This will form the backdrop to public service delivery as the City responds to the realities of an uncertain geopolitical and post pandemic world to deliver its agenda for the city.

[Budget Proposals 2023 - 2024 : Cardiff Council \(modern.gov.co.uk\)](https://modern.gov.co.uk)

Our Democracy

Following the Local Government Elections in May 2022, the Council has 79 elected Councillors who represent the people of Cardiff and set the overall policy and budget framework. This is an increase of 4 members following a boundary review.

Cardiff Councillors - Political Party Representation



The constitution sets out how the Council operates, how decisions are made and the procedures to be followed to ensure decisions are efficient, transparent and accountable to local people. The Council annually selects a Lord Mayor to perform a civic role, promote the city and chair Council meetings. The Council appoints a Leader of the Council who appoints Cabinet Members, each with responsibility for a specific portfolio of services.

The role of Cabinet is to:

- provide leadership
- be responsible for most major decisions
- propose the budget framework and subsequent budget.

Scrutiny Committees support the work of the Cabinet and the Council by:

- monitoring decisions of the Cabinet
- allowing all Councillors, citizens and stakeholders to have a say in matters concerning the Council
- producing reports and recommendations to support the development of policies and decisions
- having the ability to review a decision, which has been made but not yet implemented.

Regulatory and other committees support delivery of Council services. Council has given the Governance and Audit Committee the responsibility for the review of the Financial Statements for the Council. This is prior to full Council's consideration of the external audit opinion and approval of the financial statements.

The Council's Management Team is led by Chief Executive Paul Orders and includes Corporate Directors, Directors and Assistant Directors, including the statutory officers (Monitoring Officer and Section 151 Officer). They are responsible for:

- providing impartial advice on policy and implementing decisions of the Cabinet and Council; and
- delivery of services and performance.

Our Services and the way we work

The Council provides over 700 services, supporting local communities and improving the lives of local people, some of which are shown below.

Planning, Transport and Environment	Economic Development
<ul style="list-style-type: none"> • Bereavement and Registration • Highways infrastructure and street cleaning • Transport and Civil Parking Enforcement • Planning 	<ul style="list-style-type: none"> • Business and Investment • Regeneration and major projects • Corporate Landlord • Culture, Venues and tourism • Leisure, Parks and Sport • Waste Collection, Recycling, Treatment, Disposal and Education
People and Communities - Housing and Customer Services	People and Communities - Social Services
<ul style="list-style-type: none"> • Community Hubs and Libraries • Customer facing services e.g. preventive and 'into work' services • Independent living and community alarm • Adult and community learning • Performance, Partnerships and Housing Revenue Account – council dwellings management 	<ul style="list-style-type: none"> • Adult learning disabilities and mental health • Youth offending • Children's safeguarding, early help, fostering and residential services • Support for older people and those with physical disabilities
Education and Lifelong Learning	Resources
<ul style="list-style-type: none"> • Nursery, Primary, Secondary and Special schools • Youth and community education and community learning • Achievement and Inclusion • Schools Catering • Schools Transport 	<ul style="list-style-type: none"> • Finance • Human Resources • Commissioning and Procurement • ICT, Customer and Digital services • Central Transport Services
Corporate Management	Resources - Governance and Legal Services
<ul style="list-style-type: none"> • Precepts, levies and contributions • Corporate initiatives 	<ul style="list-style-type: none"> • Democratic, electoral and legal services • Scrutiny, member and bilingual services

Our Capital Ambition

The Council, through its Capital Ambition, explains how it aims to address the above challenges by embarking on a programme of action, with commitments and targets to move forward in the face of significant budgetary pressures.

Its four priorities are driven by the ambition to maintain momentum in city regeneration and economic development, tackle inequality and inclusive growth, and respond to the climate emergency and public service reform.

Working for Cardiff

All our citizens can contribute to and benefit from the city's success

- Cardiff is a great place to grow up
- Cardiff is a great place to grow older
- Supporting people out of poverty
- Safe, confident and empowered communities

Working for Wales

A successful Wales needs a successful capital city

- A connected capital
- A business capital
- An inclusive capital
- A smarter capital
- A sporting and cultural capital

Working for Public Services

Making sure our public services are delivered efficiently, effectively and sustainably in the face of rising demand and reducing budgets

- Continued Digital First approach to customer services
- Development of skills and confidence across the workforce

Working for the Future

Managing the city's growth in a sustainable way

- Housing and transport
- Waste, recycling and clean streets

The Council's Corporate Plan and the Wellbeing Plan translate the above priorities into deliverable organisational objectives, setting out the steps to be taken and how performance will be measured.

The plans set out how we will continue to invest in and improve our schools, build more affordable housing, tackle homelessness, and protect the city's most vulnerable people. The Council has bold plans for tackling congestion and air pollution, improving recycling rates and keeping our streets clean, together with a series of commitments, which will help change the lives of people in the city for the better. Further detail is available on the Council's website.

Impact of Covid-19

The Council led a city-wide response to the pandemic and, whilst the public health crisis brought with it unprecedented challenges, it also brought out the best in the city, its communities and those who work on their behalf. Joint working with our partners across the public services has been taken to another level as we worked together to deliver the highly effective Test, Trace, Protect Service and a mass vaccination programme, at speed, to save lives. With the move through the various Covid-19 alert levels, and the spread of the more contagious Omicron variant of Covid-19, it was crucial to continue to follow public health guidance, remain alert to Covid-19 symptoms and to be ready to take appropriate action. To mitigate any potential impacts on frontline services, the council continued work with our public health colleagues to deliver the booster vaccine programme, support widespread testing and implement a strong set of workplace risk assessments.

Even at lower alert levels, the Council continued to grapple with significant service delivery challenges. The number of staff who needed to self-isolate represented an ongoing challenge, whilst national labour market challenges compounded these issues for a number of specific services such as waste management. It was clear that the easing of Covid-19 restrictions did not signal the end of the crisis, but a next phase of pandemic management. There were early indicators of the 'long-tail' of the pandemic, where the impact of Covid-19 over the past two years would translate into heightened demand for many Council services, introducing new delivery challenges and financial pressures.

As well as being a devastating public health crisis, Covid-19 has brought significant economic hardship to bear, particularly on the poorest and most vulnerable. The Recovery and Renewal programme launched last year recognises the need to re-animate the city centre, protect jobs and support the recovery of key sectors. The effort to support the recovery should also, at every opportunity, seek to create lasting employment opportunities and support the transition to net zero.

The Covid-19 pandemic continued to have a significant financial impact on the Council. This is evidenced through both additional expenditure pressures and reduced income across services during 2021/22. In recognition of these pressures being experienced by local authorities, Welsh Government continued to make available a Covid-19 general Hardship Fund with £34.389 million of additional expenditure and £14.011 million of lost income claimed from the Hardship Fund by the Council in the year. Further information of the financial impact of Covid-19 on the Council's financial outturn position compared to the budget for 2021/22 can be found [here](#).

Our Performance

The Well-being of Future Generations Act requires the Council to publish an annual report of progress against achieving its Wellbeing Objectives. The Local Government and Elections Act also requires the Council to keep performance under review and report on its performance. These performance requirements are discharged through a self-assessment process undertaken twice a year. The Council's end-of-year self-assessment is titled the Annual Well-being Report, in line with statutory requirements.

Both the Annual Well-being Report and the Mid-Year Self-Assessment draws on a number of sources of intelligence to make judgements about the Council’s performance, including performance against Corporate Plan Commitments, budget monitoring, risk management as well as the judgements of external regulators. The report is formally considered by the Council’s Senior Management Team and Cabinet as well as the Council’s wider political governance, which includes the Policy Review and Performance Committee and the Governance and Audit Committee. The Annual Wellbeing report is normally considered by Cabinet and Council in July each year, however, following the Local Government Election in May and the appointment of new Committee Members, the Annual Wellbeing Report for 2021/22 will be formally considered in October 2022.

[Cardiff Council \(modern.gov.co.uk\)](http://modern.gov.co.uk)

Our Governance, Risks and Financial Outlook

We prepare an Annual Governance Statement (AGS) each year, to disclose the findings of our annual review of the Council’s governance. The AGS includes an Action Plan for any significant governance issues identified as part of the review, to be progressed by Senior Management. It is approved by Council in parallel with the Financial Statements and is used for governance reporting and improvement. This is available on the Council’s website at the following address.

[Managing the Council’s finances \(cardiff.gov.uk\)](http://cardiff.gov.uk)

In preparing the AGS, the Council has adopted the ‘Delivering Good Governance in Local Government’ framework, developed by CIPFA and the Society of Local Authority Chief Executives. It comprises the systems, processes, culture and values through which the Council is directed and controlled and its engagement and work with the community. The AGS is built through core disclosures from Senior Management, and the independent opinions of the Internal Audit Manager and the Governance and Audit Committee.



The Council continued to adapt its governance arrangements during 2021/22 as a result of the impact of Covid-19, with changes including:

- Adaptations to reflect new ways of working and priority emergency arrangements
- Changes to ‘business as usual’ activities, including cessation or reduced frequency or scale of activities

- Longer-term changes to priorities, programmes, strategies and plans as a result of the impact of the pandemic on the stakeholders of the Council and users of services

The budget is reviewed on a rolling basis, with updates to key variables and emerging pressures considered by Cabinet during the year prior to updating of the budget each year at Council in line with regulatory requirements. Since March, and the invasion of Ukraine, inflation remains elevated arising from increases in prices of goods, services and energy, with interest rates also rising from historic lows.

The AGS will set out how Covid-19 continues to impact on governance and systems of internal control using a risk based and proportionate approach, particularly where some of the usual sources of assurance may be more limited than in previous years.

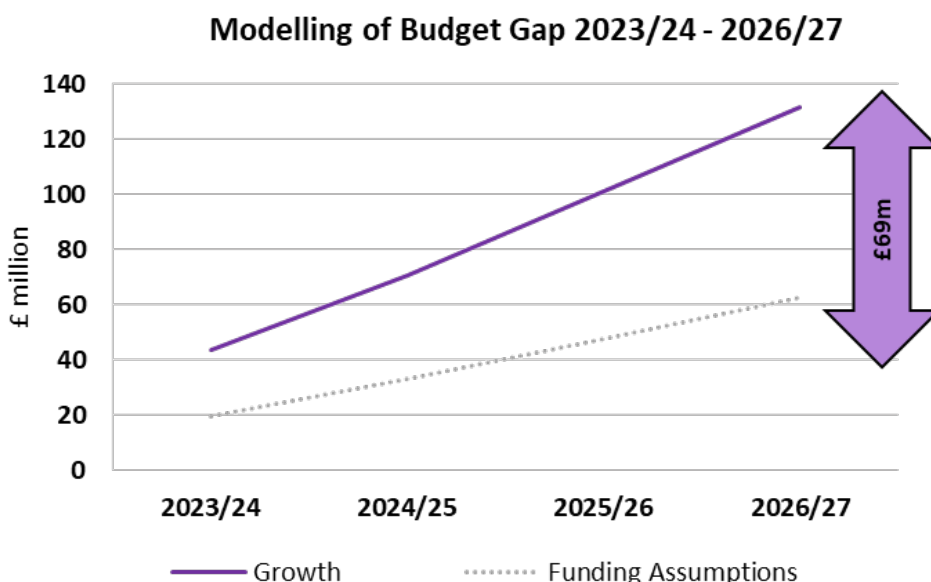
The 2020/21 financial year was a 'shadow' year for the implementation of CIPFA's Financial Management (FM) Code, with a goal to improve the financial resilience of organisations by embedding enhanced standards of financial management. Inevitably, the impact of Covid-19 as well as wider geopolitical and economic factors continued to test that financial resilience in 2021/22. Following the formal adoption of the CIPFA Financial Management (FM) Code in 2021/22 the approach to compliance with the FM Code will be covered in the AGS identifying any identified areas for improvement or change with associated timescales.

The Council's risk management regime supports the identification, assessment, reporting and management of risks in directorate, corporate, programme and project activities. It involves quarterly risk assessments to support the timely identification and escalation of the Council's most critical risks to Senior Management Team for ownership, review and reporting. Over the course of the year, many risks have been progressed and appropriately mitigated through the above mechanisms. At 31 March 2022, there are nine corporate risks at a 'red' residual risk status i.e. major or significant consequence is likely without further mitigation.

Climate Change and Energy Security
Failure to manage the effects of climate change and energy security due to lack of future proofing for key (social and civil) infrastructure and business development.
City Security
Major security-related incident in the city as a result of international or domestic terrorism.
Coastal Erosion
The risk of a breach of current coastal defence measures resulting in widespread flooding.
Air Quality & Clean Air
The risk that air quality in Cardiff does not meet statutory requirements set by legislation and continues to have a detrimental impact on health for residents and visitors to the city.
Welfare Reform
The risk that the Council cannot meet its statutory obligations placed upon it by the Welfare Reform including Universal Credit, Benefit Cap reductions, and size restrictions for social tenants.

Impact of Brexit
The risk that Brexit (and any subsequent decisions) will create severe disruption to the city and hinder its ability to continue to deliver effective services and maintain community cohesion.
Waste Management
Failure to deliver cost effective compliance with waste legislation including statutory recycling targets.
Increase in Demand (Children’s Services)
Failure to effectively manage demand (and respond to increasing demand due to Covid-19) resulting in an increase in the number of children requiring services and the financial pressures this presents
Cyber Security
Monitoring - risk of an inability to assess how and when systems are being used, leading to an ineffective response to deliberate attacks or accidental user activity. Secure Configuration – the increased risk from malware and ransomware. Corporate Cloud Security - risk of weaknesses in externally hosted services.

Funding Gap is the term used to describe the difference between the funding the Council expects to receive, and the estimated cost of continuing to deliver services at the current level. Put simply, the gap is a result of funding failing to keep pace with demand, inflation and other financial pressures. Despite a 10.7% increase and better than anticipated Local Government Settlement in 2022/23, a budget gap of £69 million between 2023/24 and 2026/27 was forecast as part of the medium-term financial plan approved in March 2022.



This is due to factors such as employee costs, price inflation, allowance for emerging pressures, paying for capital projects and population demand in areas such as Adult Social Care, Looked after Children and Pupil numbers.

A range of options have been considered in order to address budget gaps in 2022/23 and future years including continuing to review and challenge all directorate budgets for productivity savings; maximising opportunities for digital transformation and to work across directorates and in partnership with other organisations; maximising income streams and exploring the potential for new income streams, particularly where services are not universal; and considering the level at which it is affordable to continue to subsidise services of a more discretionary nature.

With increased levels of risk to the delivery of savings targets and demand likely to remain unpredictable as a result of uncertainty, financial resilience risk will need to be managed and monitored closely to ensure financial sustainability. Significant capital expenditure investment is proposed in areas such as new schools; to address the condition of existing assets used in service delivery; to develop new council housing; to address air quality; economic regeneration and for sustainable travel schemes. The five-year investment plan will require a significant increase in borrowing and confirmation of the approach to generating a significantly enhanced level of asset disposals in order to help pay for investment.

Further details of the Council's budget for 2022/23 and Medium Term are available on the Council's website [Budget Proposals 2022/2023](#) and include the key documents below:

- Medium Term Financial Plan (MTFP)
- Housing Revenue Account 2022/23 Budget and MTFP
- Capital Strategy 2022/23
- Treasury Management Strategy
- A financial resilience snapshot which sets out a number of financial indicators and ratios.

Financial Performance 2021/22

The Council's budget for 2021/22 was approved in March 2021. The budget was set against a backdrop of financial uncertainty, significant challenges in funding services and increasing demand for our services. An overall funding gap of £15.594 million in 2021/22 was identified and addressed by a combination of savings measures and a 3.5% Council Tax increase. A net revenue budget of £682.252 million was approved for 2021/22 as well as a Medium Term Financial Plan based on a rolling four-year period from 2022/23 to 2025/25, ensuring that resources are aligned to outcomes in the Corporate Plan.

Revenue Expenditure and Funding

Revenue expenditure covers the cost of the Council's day-to-day operations and contributions to and from reserves.

Directorate	Net Expenditure Budget	Net Expenditure Outturn	Variance (Under)/Over
	£000	£000	£000
Corporate Management	26,429	26,429	0
Economic Development	8,290	8,236	(54)
Economic Development - Recycling and Neighbourhood Services	30,460	30,460	0
Education & Lifelong Learning	297,392	297,868	476
People & Communities - Housing and Communities	49,727	48,965	(762)
People & Communities – Performance and Partnerships	3,010	2,882	(128)
People & Communities - Social Services - Children's	71,190	71,190	0
People & Communities - Social Services - Adults	119,457	119,336	(121)
Planning, Transport and Environment	6,066	6,066	0
Resources - Governance and Legal Services	6,084	6,514	430
Resources	15,281	15,186	(95)
Directorate Outturn Subtotal	633,386	633,132	(254)
Capital Financing	32,436	32,559	123
General Contingency	3,000	0	(3,000)
Summary Revenue Account inc. Council Tax collection and NDR refunds and Discretionary Relief	13,430	16,561	3,131
Total Council Outturn	682,252	682,252	0

The Council contained its spending within the £682.252 million budget approved for the year, after transfers to and from earmarked reserves. The net directorate position reflected a net underspend of £254,000 and overspends against the Summary Revenue Account and Capital Financing budgets were fully offset by the general contingency budget and a surplus in relation to Council Tax collection. The overall position improved throughout the year, largely due to the receipt of additional external grant funding. This also allowed an increase in the value of existing and creation of new Earmarked Reserves, which will support the Council both in the recovery from the impact of the pandemic and also the financial challenges arising from demand and cost uncertainty.

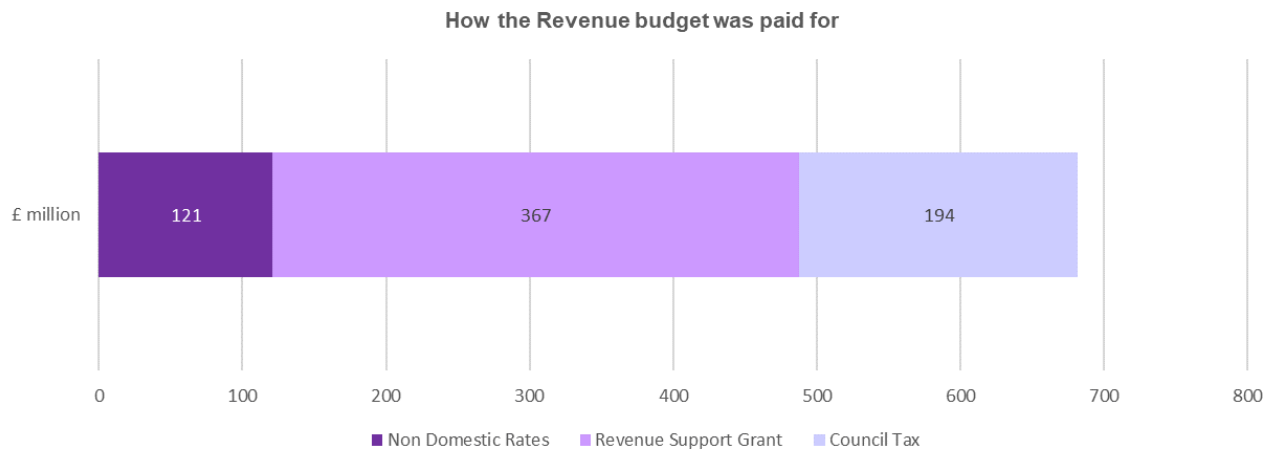
Non-Domestic Rates (NDR) are collected by the Council for Welsh Government based on the value of buildings used in business or for non-domestic purposes and a rate is set annually. The net NDR collectable by Cardiff for 2021/22 totalled £198.777 million of which Cardiff received £121.062 million after redistribution by Welsh Government. The in-year collection rate was 95.11% (85.58% in 2020/21).

[Non-domestic rates \(gov.wales\)](http://gov.wales)

Revenue Support Grant of £373.452 million from Welsh Government was received in the year, with £366.851 utilised in year for the 2021/22 budget. Council Tax collected by the Council includes precepts for the police and community councils and where applicable was passed onto the relevant bodies. Council

Tax income retained by the Council of £194.279 million funds just over a quarter of the Council's net expenditure. The in-year collection rate was 96.00% (96.06% in 2020/21).

Council Tax (gov.wales)



Housing Revenue Account (HRA)

The Housing Revenue Account is a ring-fenced account shown within the Housing and Communities directorate. It includes income from rents and expenditure on managing the housing stock and related services:

- The council has 13,789 dwellings as at 31 March 2022.
- The average weekly net rent for 2021/22 was £110.38.
- Income including rent and charges for services totalled £92.571 million.
- Revenue expenditure included £25.010 million on repairs and maintenance, £33.1 million on supervision and management and £28.668 million on capital financing costs, including interest, provision for the repayment of debt and towards capital expenditure.

The Housing Revenue Account reported a balanced position for 2021/22 after a transfer to earmarked reserves of £6.886 million. Factors resulting in the surplus included a reduced spend on repairs and maintenance, underspend on void property repairs, lower capital financing costs reflecting the timing of capital investment and delays in recruitment of staff. This will be used to meet the costs of high-rise overcladding projects in future years.

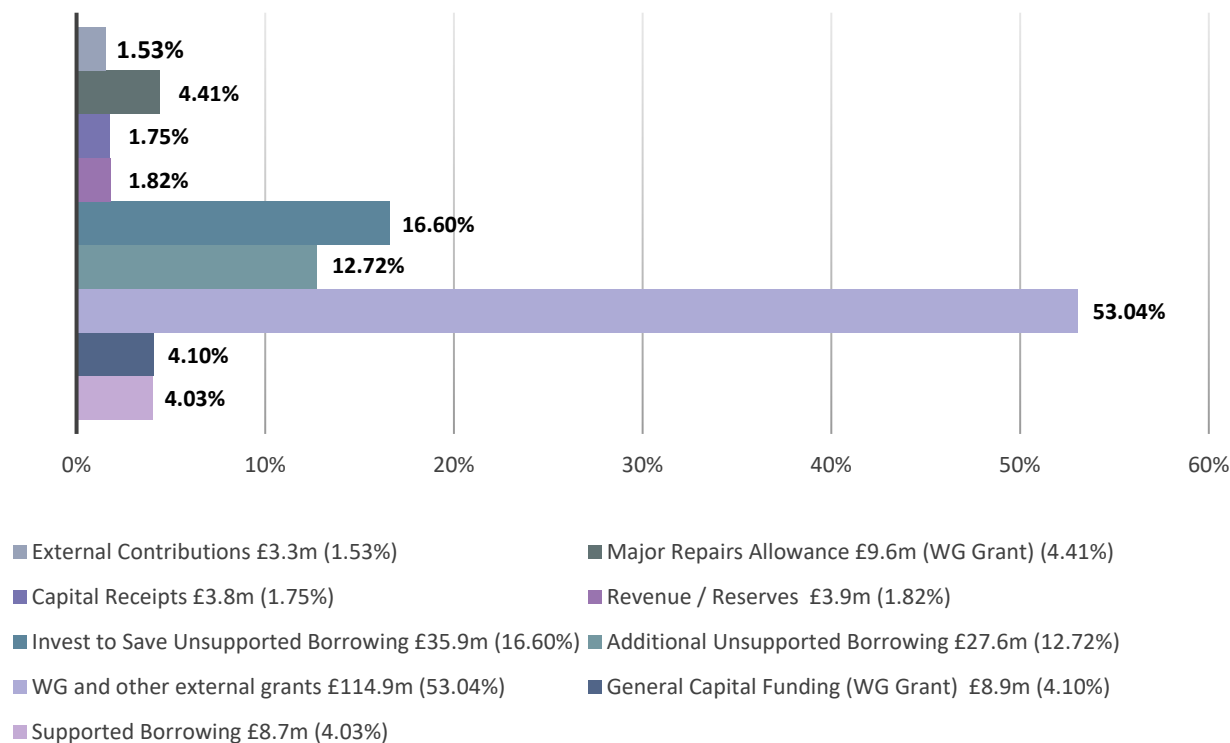
Capital Expenditure and Funding by the Council

Capital investment forms a large part of our spending. The Council has an ambitious capital programme to deliver projects that are fundamental to the Council achieving its aspirations to re-shape how we deliver our services as well as helping to unlock revenue savings and efficiencies to secure our non-financial stability. Capital spending during the year totalled £216.5 million.

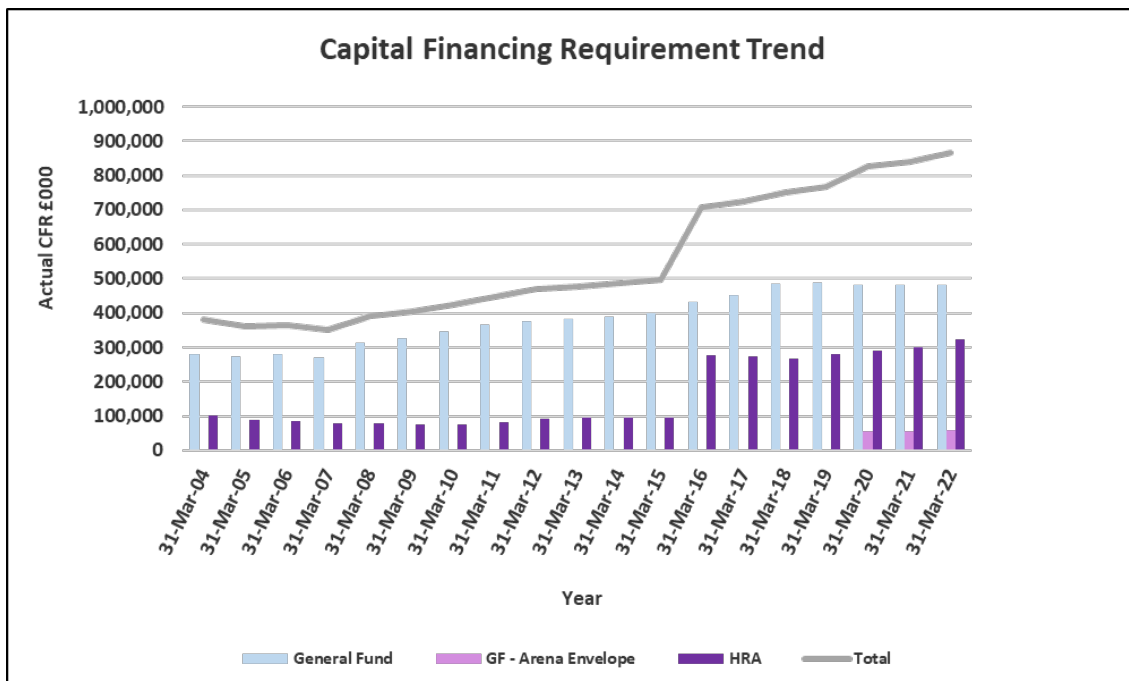
Schemes	Detail	£m
Business and City Development	Town Centre Loans; acquisition of regeneration sites at international sports village and for Atlantic Wharf Masterplan and balance of payment for Red Dragon Centre.	20.7
Parks, Leisure and Venues	Parks play areas, open space and infrastructure; Play Opportunities; Leisure and venues buildings maintenance; Roath Park dam scheme design and Harbour asset renewal.	5.3
Education & Lifelong Learning	21 st Century schools Band B including new Fitzalan High School construction. Acquisition of Ty Glas site Llanishen; investment in the condition and suitability of school buildings and ICT.	60.2
Neighbourhood Regeneration and Private Housing	Disabled adaptation grants, allowing people to live independently in their homes; environmental and shop front improvements at Tudor Street, Cowbridge Road East and housing estate environmental improvements, Maelfa games area; Lisvane Community Hall and Infirmary Chapel Hub.	11.3
Highways & Transportation	Road and footpath resurfacing; LED lighting in residential areas and replacement of decking on Millennium Walkway; Coastal erosion and flood mitigation; public transport and road safety improvements; cycling strategy implementation; investment in active travel and safe routes in communities; city centre air quality measures including Wood Street and Canal Quarter.	34.3
Corporate, Technology and Vehicles	Works to relinquish leased buildings and acquisition of equity in Cardiff Bus as part of a financial support package; Modernising ICT; Replacement vehicle fleet including electric refuse collection vehicles and charging points.	14.4
Energy Projects and Sustainability	Completion of Lamby Way solar farm; Energy retrofit of buildings and contribution to Cardiff Heat Network.	6.1
Public Housing	Disabled adaptations; estate regeneration; investment in existing stock condition; acquisition of land and existing dwellings from the private market; construction of new dwellings.	61.4
Other	Recycling depot infrastructure, Bereavement, Electric fleet charging infrastructure and a range of grant funded circular economy schemes; Property and Asset Management.	2.8
Total		216.5

The Council pays for its capital expenditure from a number of sources. This includes borrowing money. Borrowing and any associated interest costs must ultimately be repaid in a prudent way from existing and future income. The Capital Programme was financed from a combination of increasing borrowing commitments (£72.2 million) and from grants, contributions, revenue budgets and sale of assets (£144.3 million). An analysis of the sources of capital funding for the year is shown in the following chart

Funding of Capital Expenditure



Capital expenditure incurred historically by borrowing, but yet to be paid for from future revenue or capital income is termed the Capital Financing Requirement (CFR). The historic trend is shown in the next chart.

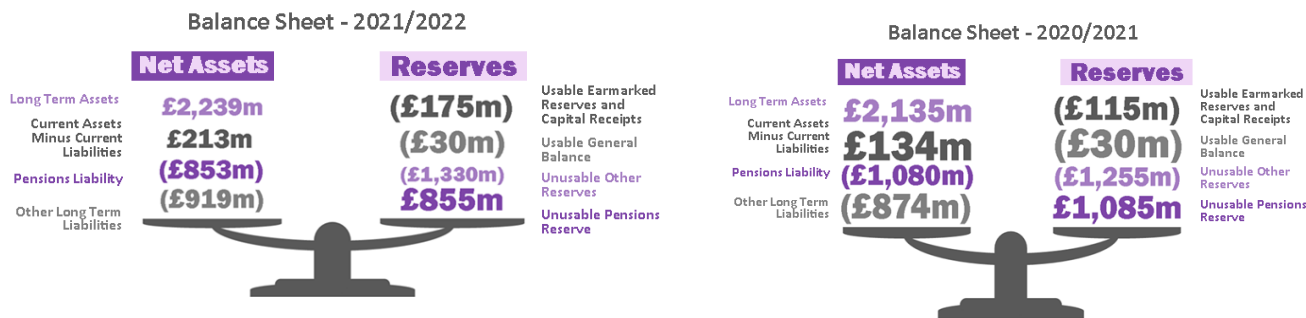


In 2015/16 additional borrowing was taken by the Council and paid to HM Treasury to exit the HRA subsidy system. The CFR and associated financing costs, interest and repayment, of capital investment are to increase in future years, with the Council’s Capital and Treasury Management Strategies setting out a

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range of indicators for affordability, prudence and sustainability of the Council’s capital investment plans. Each year, a prudent amount is charged to our revenue budgets to reduce the CFR.

Financial Position



Property, Plant, Equipment and Other Non-Current Assets

The valuation of assets involves a number of assumptions; however, movements in asset valuations as well as any accounting charges such as depreciation have no impact on the council tax or rent payable, as they are required to be reversed from unusable reserves.

Note 14 details movements in assets, capital expenditure and its financing:

- capital receipts from the disposal of property assets and similar income was £2.652 million
- as part of the Council’s rolling programme, revaluations took place during the year for operational property including schools, council dwellings, investment properties and surplus assets. This is part of a shortened cycle of revaluations rather than the 5 year period recommended in guidance for valuations which are required solely for accounting purposes. This supports us to ensure the values recorded in the accounts reflect the significant numbers of assumptions, variables and market conditions, where relevant, that impact on such data over a reasonable and planned time frame.

Financial Assets and Liabilities

Treasury Investment and borrowing activities were undertaken in accordance with regulatory requirements and the Council’s Treasury Management Strategy for 2021/22. Investments for treasury management purposes and cash is £233.856 million at 31 March 2022 and is primarily represented by temporary cash balances deposited with financial institutions. The average rate of interest earned for the year was 0.16%.

The Council borrows money to manage its daily cash flows and to pay for capital expenditure. In accordance with the Treasury Management Strategy, borrowing is undertaken to manage the capital financing requirement when deemed necessary to mitigate against the risk of future interest rates rising unexpectedly. The net change in external borrowing during the year was an increase of £44.9 million. Note 15 of the accounts provides further information on the Council’s financial assets and liabilities and the nature and extent of risks involved.

Provisions

The Council sets aside money for liabilities or losses which are likely to be incurred, but where the exact amount and timing of payment may be uncertain. This includes insurance claims received as well as for landfill aftercare. During 2021/22, total provisions decreased by £1.081 million to £29.002 million. Details of the movement of individual provisions are shown in note 21 of the accounts.

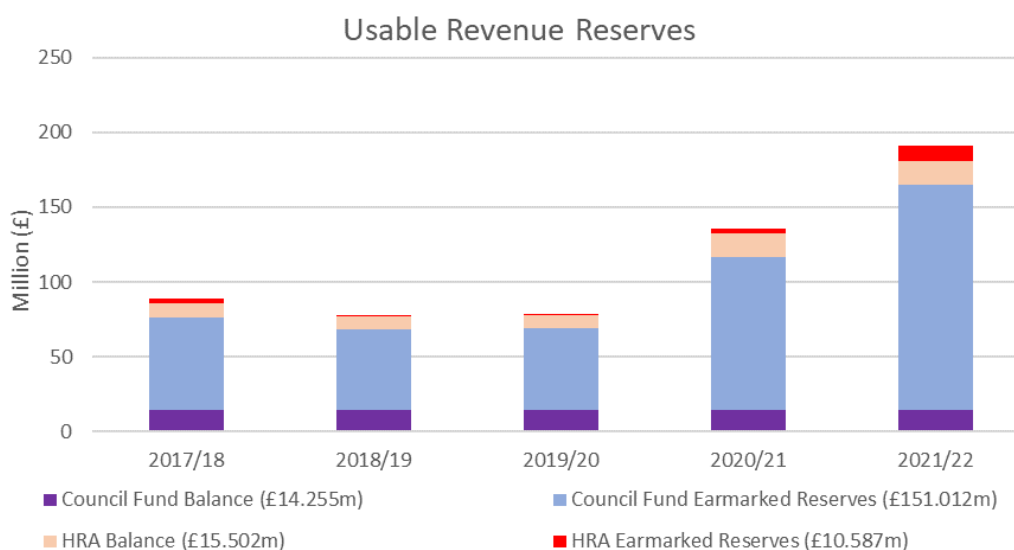
Pensions Liabilities

The Council's participation in all pension schemes is shown in note 13 of the accounts:

- The cost to the Council during the year for pension liabilities is £48.640 million.
- The Council's future liability in respect of pension benefits payable, compared to assets held, is £853.005 million at 31 March 2022. This is based on the latest actuarial assumptions, resulting in a decrease of £227.463 million from 2020/21.
- The Local Government Pension Scheme is revalued every three years, with the fund's assets at 31 March 2019 deemed to cover 96% of future liabilities. A 17 year recovery plan is in place in order to meet the shortfall.

Balances and Reserves

Balances and Reserves are sums of money put aside for specific policy purposes or for general contingencies and cash flow management. Their use, creation and assessment of sufficiency also considers risks to financial resilience. A favourable improvement in the net directorate position, plus the receipt of Welsh Government additional grant funding at the end of the financial year, provided an opportunity to increase the level of earmarked reserve balances and improve the Council's overall level of financial resilience. The council has been in a position in recent years to be able to increase the level of earmarked reserves to improve the Council's overall level of financial resilience. Earmarked revenue and other usable reserves are detailed in note 25 of the accounts whilst unusable reserves are shown in note 26.



Financial Statements

The Statement of Accounts are set out in this document, accompanied by a Statement of Responsibilities for the financial statements and the Audit Report. The single entity statements are also defined as including the income, expenditure, assets, liabilities, reserves and cash flows of the local authority maintained schools in England and Wales within the control of the local authority.

The core statements are:

- The Comprehensive Income and Expenditure Statement records all of the Council's income and expenditure for the year. The top half of the statement provides an analysis by directorate. The bottom half of the statement deals with corporate transactions and funding.
- The Movement in Reserves Statement is a summary of the changes to our reserves over the course of the year. Reserves are divided into 'usable', which can be invested in capital projects or service improvements and 'unusable', which must be set aside for specific purposes.
- The Balance Sheet is a 'snap shot' of the Council's assets, liabilities, cash balances and reserves at the year-end date.
- The Cash Flow Statement shows the reasons for changes in the council's cash balances during the year and whether that change is due to operating activities, new investment or financing activities.

The supplementary statements are:

- The Housing Revenue Account separately identifies the Council's statutory landlord function as a provider of social housing under the Local Government and Housing Act 1989.
- Group Accounts combine the Council's own financial statements with its material interests in subsidiaries, associates and/or joint ventures, in this Council's case, Cardiff City Transport Services Ltd.
- Other statements for regulatory purposes include Trust Funds and Cardiff Harbour Authority.

Conclusions

The pandemic will have affected us all in different ways and will continue to do so. This year was set against continuing uncertainty and risk arising from the pandemic, increases in costs and geo-political issues. Despite in year pressures, the Council was able to remain within its net revenue budget set for 2021/22 with support from the Welsh Government through various grants. Demand for all Council services continues to increase with cost pressures and risks to future funding predicted over the medium term. The Council has set an ambitious agenda to invest and improve what we do for residents which will require difficult choices to be made and a focus on key priorities.

Looking beyond the immediate restart of services, the Council's focus is now firmly on working towards recovery and renewal. A series of 'Capital Ambition: Recovery and Renewal' Cabinet decisions have been taken, which deal specifically with the following four key policy themes:

- Organisational Recovery and Renewal – how the Council and local public services need to respond to the challenges and opportunities of the post-Covid-19 world.
- 'Greener, Fairer, Stronger' – a draft strategy for the recovery and renewal of the city's economy, including a series of 'missions', priorities and projects to consider.
- Delivering a Child Friendly Recovery – programmes of work across Council services to support children and young people, particularly those who are most vulnerable.

- One Planet Recovery – development of the One Planet Cardiff strategy and immediate actions the Council will take to tackle the climate emergency.

I am grateful for the work of my finance team in supporting directorates and for all officers who facilitate the transparency of our financial transactions and ensure processes are in place to support Covid-19 grant claims and initiatives. They have made possible the preparation of these financial statements and reporting of financial performance and position during what remains uncertain times. This is a requirement that will itself be more challenging in future years due to the ambitious change agenda, additional accounting and reporting requirements and consequential audit impacts.

Christopher Lee
Corporate Director Resources and Section 151 Officer



Statement of Responsibilities for the Financial Statements



The Council's responsibilities

The Council is required to:

- make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In 2021/22 that officer was Christopher Lee, Corporate Director Resources who holds the statutory post of Section 151 Officer;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- approve the statement of accounts.

Councillor Graham Hinchey
Lord Mayor

Date:

The Corporate Director Resources responsibilities

The Corporate Director Resources is responsible for the preparation of the Council's financial statements in accordance with proper practices as set out in the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the Code).

In preparing these financial statements, the Corporate Director Resources has:

- selected suitable accounting policies and then applied them consistently, except where policy changes have been noted in these accounts.
- made judgements and estimates that were reasonable and prudent; and complied with the Code.

The Corporate Director Resources has also:

- kept proper accounting records which were up to date
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

The Corporate Director Resources Certificate

The financial statements for the Council give a true and fair view of its income and expenditure for the financial year 2021/22 and financial position of the Council at 31 March 2022.

Christopher Lee
Corporate Director Resources

Date:

The Independent Auditor's Report of the Auditor General for Wales to the Members of the County Council of the City and County of Cardiff

Opinion on financial statements

I have audited the financial statements of:

- the County Council of the City and County of Cardiff; and
- the County Council of the City and County of Cardiff Group

for the year ended 31 March 2022 under the Public Audit (Wales) Act 2004.

The County Council of the City and County of Cardiff's financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, the Movement on the Housing Revenue Account Statement, the Housing Revenue Account Income and Expenditure Statement and the related notes, including a summary of significant accounting policies.

The County Council of the City and County of Cardiff's Group financial statements comprise the Group Movement in Reserves Statement, the Group Comprehensive Income and Expenditure Statement, the Group Balance Sheet, the Group Cash Flow Statement and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

In my opinion the financial statements:

- give a true and fair view of the financial position of the County Council of the City and County of Cardiff and the County Council of the City and County of Cardiff's Group as at 31 March 2022 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Council and its group in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Council's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue. My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Report on other requirements

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22;
- The information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Governance Statement has been prepared in accordance with guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of the Council and the group and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

Responsibilities

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts, including the County Council of the City and County of Cardiff Group financial statements which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the Council's and group's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to the County Council of the City and County of Cardiff's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, posting of unusual journals; and
- obtaining an understanding of the County Council of the City and County of Cardiff's framework of authority as well as other legal and regulatory frameworks that Cardiff Council operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Cardiff Council.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Governance and Audit Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance, the Cabinet and Council; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are

indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the County Council of the City and County of Cardiff's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Certificate of completion of audit

I certify that I have completed the audit of the accounts of Cardiff Council in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton
Auditor General for Wales
March 2023

24 Cathedral Road
Cardiff
CF11 9LJ



Accounting Policies, Critical Judgements and Assumptions



Accounting policies used when formulating the accounts

The Statement of Accounts summarises the Council's income and expenditure for the year ended 31 March 2022 and its financial position at that date. The accounts are prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the Code).

The accounts have been prepared on a going concern basis. The accounting convention adopted is principally historic cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

1. Accounting Standards issued but not yet adopted

International Financial Reporting Standard 16 – Leases was adopted in the 2022/23 Code. Following a consultation with local authorities and auditors, the timescale for required adoption has been pushed back to the financial year beginning 1 April 2024 or earlier if deemed possible. IFRS 16 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for most leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments

Whilst this is expected to have no impact on the Council Tax or Rent payer, work has been undertaken during 2021/22 and to be continued in 2022/23 to ensure significant lease type arrangements in respect of property and vehicles are identified and recorded. This will include a review of existing and creation of new processes for managing and recording lease arrangements.

2. Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not when the cash payments are made or received. In particular:

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- supplies are recorded as expenditure when they are consumed
- services received are recorded as expenditure when the services are received, rather than when the payments are made
- there is a de minimis threshold of £500, under which income and expenditure may not be accrued
- interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument, rather than the cash flows fixed or determined by the contract
- where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debtors are not considered to be collectable the balance is reduced by a provision for doubtful debt.

3. *Assets Held for Sale*

When it becomes probable that the carrying amount of an asset will be recovered, principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale if it meets the following criteria:

- be available for immediate sale in its present condition
- sale must be highly probable
- be actively marketed or have identified prospective purchasers
- the sale expected to be completed within one year.

The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where this results in a loss, this is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previous losses recognised in the Surplus or Deficit on Provision of Services. Depreciation is not charged on Assets Held for Sale. Regular reviews are undertaken as to whether assets still meet the criteria for Assets Held for Sale and where this is not the case they are reclassified and revalued in accordance with the appropriate class.

4. *Cash and Cash Equivalents*

Cash is represented by cash in hand, the net balance on all of the Council's bank accounts including balances of cheque book schools. It includes deposits with financial institutions that are repayable on notice of not more than 24 hours without significant penalty. It also includes investments maturing and interest received on the first working day of April.

5. *Contingent Assets and Liabilities*

These are potential benefits or obligations that arise from past events and whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the Council's control. Contingent assets and liabilities are not recognised in the accounting statements but are disclosed in the notes to the accounts where deemed material.

6. *Deferred Liabilities*

Where the Council receives income in advance from developers and other organisations in respect of revenue expenditure, such as the future maintenance of assets, the amounts are held in the Balance Sheet as deferred liabilities until such time that the expenditure takes place.

7. *Disposals and Capital Receipts*

When assets are disposed of or decommissioned, the value of those assets included in the Balance Sheet along with any proceeds from disposal are used to calculate a gain or loss on disposal.

Disposals greater than £10,000 are treated as capital receipts and are credited to the Capital Receipts Reserve.

8. *Employee Benefits*

Benefits Payable during Employment

Short-term employee benefits such as wages and salaries, paid annual leave, sick leave and expenses are paid on a monthly basis and reflected as expenditure on an accruals basis in the relevant service line in the Comprehensive Income and Expenditure Statement.

Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Council to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy, and are charged on an accruals basis to the Comprehensive Income and Expenditure Statement.

Post-Employment Benefits

Employees of the Council are members of two separate pension schemes:

- the Teachers' Pension Scheme, administered by the Teachers Pensions Agency
- the Local Government Pension Scheme, via membership of the Cardiff and Vale of Glamorgan Pension Fund administered by the Council.

The Council is also the principal employer and sole statutory employer of the Cardiff City Transport Services Pension Schemes.

The Council accounts for pension costs in the main accounting statements in accordance with International Accounting Standard 19 (IAS19). This requires recognition of the fact that although retirement benefits are not actually payable until an employee retires, the Council's commitment to make those payments arises at the time that employees earn their future entitlements. Accounting treatment depends on whether they are in respect of a defined benefit scheme or a defined contribution scheme.

Defined Contribution Schemes

Centralised arrangements for the Teachers' Pension Scheme mean that liabilities for these benefits cannot ordinarily be identified specifically to the Council and is therefore accounted for as if it were a defined contribution scheme and no liability for future payments of benefits is recognised in the Balance Sheet. Cardiff City Transport Services has a defined contribution scheme which carries a guaranteed minimum return for its members, which is closed to new members. The assets and liabilities of the scheme is shown in the Balance Sheet.

Defined Benefit Schemes

The Cardiff and Vale of Glamorgan Pension Fund is a defined benefit scheme. There is also a Cardiff Transport Services Defined Benefit Scheme which is closed to new members. The net pension liability, which represents the Council's attributable share of the Pension Fund's assets and liabilities, is shown in the Balance Sheet where:

- liabilities for the scheme attributable to the Council are included on an actuarial basis using the projected unit method (an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections earnings for current employees)
- assets of the scheme attributable to the Council are included at their fair value:
 - quoted and unitised securities – current bid price
 - unquoted securities – professional estimate
 - property – market value.

The change in the net pension liability is analysed into the following components:

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- current service costs: increase in the liability as a result of pension earned by employees in the year is charged to net cost of services.
- past service costs: increase in the liability arising from current year decisions which affect pension earned by employees in earlier years is charged to Corporate Management.
- gains/losses on settlements and curtailments: result of actions to relieve the Council of liabilities or events that reduce expected future service or accrual of benefits are charged to Corporate Management.
- net interest on the net defined benefit liability: net interest expense for the period that arises from the passage of time and is shown within the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement.
- re-measurements: return on plan assets (excluding amounts included in net interest) and actuarial gains/losses as a result of updated actuarial assumptions. These are both charged to the Pensions Reserve as Other Income and Expenditure.

In relation to retirement benefits, statutory provisions require the Council Fund balance to be charged with the amount payable by the Council to the Pension Fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the Pension Fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the Council Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

9. *Financial Assets*

Financial assets are classified based on a classification and measurement approach that reflects the Council's business model for holding financial assets and their cash flow characteristics.

There are three main classes of financial assets measured at:

- amortised cost - Achieve objectives by collecting contractual cash flows e.g. principal and interest
- fair value through profit or loss (FVPL) - Achieve objectives by both collecting contractual cash flows and selling assets
- fair value through other comprehensive income (FVOCI) - Achieve objectives by any other means than collecting contractual cash flows and where the Council has designated that this is the case.

In terms of value of financial assets recognised in the accounts, the authority's primary business model is to hold investments to collect contractual cash flows, however loans and equity instruments may be provided as capital expenditure in the approved Capital Programme to achieve service objectives. Depending on the rationale for holding such financial assets, primarily equity, the Council may designate such items to be measured at fair value through other comprehensive income.

Fair value measurement techniques are defined within the final section of this policy.

Financial Assets Measured at Amortised Cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument in accordance with any investment or loan agreement. The amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest).

Any gains or losses that arise on derecognition of an asset are credited/debited to the CIES.

Expected Credit Loss Model

Impairment losses are calculated to reflect the expectation that future cash flows might not take place because the borrower could default on their obligations. Such a review would take place on an individual financial asset or collective basis, based on materiality and cost benefit of individual assessment.

The Council undertakes a review of expected credit losses on all financial assets held at amortised cost either on a 12-month or lifetime basis. Where provision for such losses is not already undertaken e.g. as part of a provision for bad debts, adjustments to the value of financial assets disclosed in the accounts would be made. Credit risk plays a crucial part in assessing expected credit loss. Where risk has increased significantly since a financial asset was initially recognised, provision for losses are assessed on a lifetime basis. Where risk has not increased significantly or remains low, provision for losses are assessed on the basis of 12-month expected loss.

Financial Assets Measured at Fair Value through Profit or Loss (FVPL)

Financial assets that are measured at FVPL are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value. Fair value gains and losses are recognised in the Surplus or Deficit on the Provision of Services.

Any gains or losses that arise on the derecognition of the asset are credited/debited to the Comprehensive Income and Expenditure Statement.

Financial Assets Measured at Fair Value through other comprehensive income (FVOCI)

Financial assets that are measured as FVOCI are initially measured and carried at fair value on the Balance Sheet. Treating such assets under this category will require a 'Designation' by the Council. These are likely to be equity holdings held as part of a service objective.

Fair value gains and losses are recognised in Other Comprehensive Income and the change in the amount of the investment in the balance sheet is matched with an entry in the Financial Instruments Revaluation Reserve.

Upon derecognition, any balance on the Financial Instruments Revaluation Reserve is recycled through the Surplus or Deficit on the Provision of Services.

Fair Value Measurement of Financial Assets

Fair value measurements for the above financial asset classes measured at fair value are based on the following techniques:

- instruments with quoted market prices – the market price
- other instruments with fixed and determinable payments – discounted cash flow analysis

The inputs to the measurement techniques are categorised in accordance with the following levels:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets that the authority can access at the measurement date.
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.
- Level 3 – unobservable inputs for the asset.

10. *Financial Liabilities*

Financial liabilities are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument. They are initially measured at fair value and carried at their amortised cost. Annual charges to the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. Interest that is due but is unpaid at the end of the year is recognised in the Balance Sheet as a current liability.

Where a fair value price which is paid to transfer a liability, is estimated and disclosed, inputs to the valuation techniques used to determine fair value are attributed to the same levels as stated under the Financial Assets accounting policy.

Transaction costs, such as brokers' fees and commission in relation to managing the Council's Financial Instruments, which are not considered material, are charged immediately to the Comprehensive Income and Expenditure Statement.

11. *Grants and Contributions*

Grants and other contributions are accounted for on an accruals basis and recognised when:

- there is reasonable assurance that the Council will comply with the conditions for their receipt and
- there is reasonable assurance that the grant or contribution will be received.

Revenue

Grants, for which conditions have not yet been satisfied, are carried in the Balance Sheet as Revenue Grants Receipts in Advance. When conditions have been satisfied, the grant or contribution is credited to the relevant service line (specific revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-specific revenue grants) in the Comprehensive Income and Expenditure Statement. Where there is no longer any reasonable assurance that the conditions will be met, sums received will not be recognised as a receipt of grant but as a repayment due to the awarding body and held on the Balance Sheet as a liability if it remains unpaid.

Where the conditions of a revenue grant or contribution have been complied with but it is yet to be used to fund expenditure for the purpose stipulated in the grant agreement, it is set aside in an Earmarked Reserve.

Capital

Grants and contributions that are applied in the year to fund capital schemes that are Revenue Expenditure Funded by Capital under Statute (REFCUS) are treated as revenue income and credited to the Comprehensive Income and Expenditure Statement to the relevant service line.

Capital Grants and Contributions applied in paying for other capital works are credited to the Taxation and Non-Specific Grant Income line in the Comprehensive Income and Expenditure Statement. Where a specific capital grant or contribution has been received but remains unapplied, this is shown as a creditor, as the unused element could be returned to the funder. Where a non-specific grant such as the General Capital Grant or Major Repair Allowance were to remain unapplied, it would be held as Capital Grants Unapplied Reserve.

Capital grants and contributions are identified separately on the Balance Sheet.

12. *Heritage Assets*

The Council recognises heritage assets where it may have incurred separately identifiable expenditure on their acquisition or preservation or where it has information on the value of the asset.

Heritage assets are included at historic cost if included in the accounts and only measured at fair value where the benefits of doing so outweigh the costs. No depreciation charge is made on heritage assets.

The unique nature of heritage assets makes reliable valuations complex. These difficulties are recognised by the Code and therefore many individual assets are not recorded in the accounts, but additional narrative disclosures are made about the nature and scale of such assets within the notes to the accounts. A valuation is undertaken every 3 years by an external expert for insurance purposes. A valuation of paintings, artefacts and civic regalia took place as at 31 March 2020.

13. *Intangible Non-Current Assets*

Expenditure on assets that do not have physical substance but are identifiable and controlled by the Council is capitalised. In the case of computer software and licences, this will be capitalised where it relates to the enhancement or development of systems, expenditure on which is deemed to generate long-term economic benefits to the Council in the form of savings and improvements in service delivery. Intangible assets are included in the Balance Sheet at historic cost net of amortisation and are reviewed for impairment and re-valued only where they have a readily ascertainable market value.

The assets are amortised to the relevant service line over the economic life of the investment initially set between 3-7 years, and reversed in the Movement in Reserves Statement via transfer to the Capital Adjustment Account. Once intangible assets are fully amortised, they are reviewed in terms of materiality and if necessary, disposed of with the carrying value removed from the asset register.

Gains or losses arising from disposal are recognised in the surplus or deficit on the provision of services.

14. *Interests in Companies and Other Entities*

The Council has interests in companies and other entities. Subject to the level of materiality and exposure to risk, these are consolidated to produce Group Accounts.

15. *Inventories*

Inventories are measured and held at the lower of cost or net realisable value. When such inventories are sold, exchanged or distributed, the carrying amount is recognised as expenditure.

The balance of inventories that have been donated rather than purchased are held in the Donated Inventory Account.

16. *Investment Property*

Investment properties are those held solely to earn rentals and/or for capital appreciation such as; ground leases, land held for future development as strategic sites and other land and buildings that meet investment property criteria.

Investment properties are measured at fair value, based on the market value that would be received to sell an asset in an orderly transaction between market participants at the measurement date, reflecting the asset's highest and best use. A full valuation is undertaken every two years, the most recent of which took place in 2021/22 and Jones Lang LaSalle were appointed for the task.

Investment properties are not depreciated. Gains and losses on revaluation and disposal in addition to rentals received are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. However, revaluation and disposal gains and losses are not permitted to have an impact on the Council Fund Balance—and are therefore reversed out of the Council Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account.

17. *Joint Committees*

Subject to materiality and exposure to risk, the relevant proportion of Joint Committees are included within the Council's accounts reflecting the transactions and balances for those Joint Committees.

18. *Leases*

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards, incidental to ownership, of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases. Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

The Council as Lessee

Finance Leases

For plant and equipment, the Council has set a de-minimis level of £75,000 for leases to be recognised as finance leases. The Council does not recognise any leases of this type.

Operating Leases

Payments for operating leases are charged to the relevant service line on an accruals basis.

The Council as Lessor

Finance Leases

The Council does not recognise any leases of this type.

Operating Leases

Where the Council grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Comprehensive Income and Expenditure Statement.

19. *Local Authority Maintained Schools*

The Code confirms that the balance of control for local authority maintained schools (i.e. those categories of school identified in the School Standards and Framework Act 1998, as amended) lies with the local authority. The Code also stipulates that those schools' assets, liabilities, reserves and cash flows are recognised in the local authority financial statements. Therefore schools' transactions, cash flows and balances are recognised in each of the financial statements of the authority as if they were the transactions, cash flows and balances of the authority.

20. Property, Plant, Equipment

These assets are those that have physical substance used in the production or supply of goods or services, those intended to be held indefinitely, those used for the promotion of culture and knowledge and those expected to be used during more than one financial year.

Recognition

Expenditure on the acquisition, creation or enhancement of such assets is capitalised on an accruals basis. All expenditure incurred on existing assets is assumed to result in enhancement of the asset and will be shown in the accounts as an addition to the asset.

Expenditure that maintains but does not add to an asset's potential to deliver benefits or service potential (i.e. repairs and maintenance) is charged to revenue as it is incurred.

The Council has a de-minimis policy of £1,000 with regards to capitalisation of expenditure in connection with Council dwellings.

Once assets have fully depreciated, they are reviewed in terms of materiality and if necessary, disposed of with the carrying value removed from the asset register.

Measurement

Assets are initially measured at cost, comprising all expenditure that is directly attributable to bringing the specific asset into working condition for its intended use, excluding borrowing costs which are not capitalised. A full year's depreciation is charged on capital expenditure incurred in the year. No depreciation is charged in the year of disposal. Assets are subsequently carried on the balance sheet as per the following:

Asset Type	Measurement	Valuation Frequency	Last Valuation	Surveyor for Last Valuation	Next Valuation	Depreciation*
Assets under Construction	Depreciated Historical Cost	n/a	n/a	n/a	n/a	n/a
Community Assets	Depreciated Historical Cost	n/a	n/a	n/a	n/a	n/a
Council Dwellings	Existing Use Value for Social Housing	Every 2 years	2021/22	Savills	2023/24	Land: n/a Buildings: 50 years
Infrastructure	Depreciated Historical Cost	n/a	n/a	n/a	n/a	7-120 years**
Other Operational Land & Buildings	Existing Use Value or Depreciated Replacement Cost if specialist nature without market-based evidence	Every 3 years	2021/22	Cooke & Arkwright	2024/25	Land: n/a Buildings: 3-65 years

School Assets	Detailed Depreciated Replacement Cost (Modern Equivalent Asset)	Every 3 years	2021/22	Cooke & Arkwright	2024/25	Land: n/a Buildings: 2-50 years
Surplus Assets	Fair Value	Annual Fair Value Check	2021/22	Jones Lang LaSalle	2022/23	n/a
Vehicles, Plant, Furniture & Equipment	Depreciated Historical Cost	n/a	n/a	n/a	n/a	5-20 years

* Calculated on a straight-line basis over the below estimated useful lives, unless there is not a determinable finite useful life.

** Included within Infrastructure is the Cardiff Bay Barrage, which is being depreciated over the design life of 120 years.

Revaluations

Council dwellings, other land and buildings including schools, are required to be valued periodically. The valuations consider not only cost variables but a number of other essential variables such as condition and changes in use. Asset valuations take place with an effective date at 1 April or 31 March where a full professional valuation of a full class of assets indicates that there may be a material change at the final balance sheet position.

The Council must balance the requirement to ensure carrying amounts are not materially different from their fair or current value at the year-end, with the time, costs and resources involved in providing valuation services for accountancy purposes. It does this by:

- undertaking an annual impairment review of property with the Council's in-house valuation team to identify significant changes,
- using the experience and local knowledge of the in-house valuation team to provide or source any external valuation services. This ensures finance are made aware of all property issues affecting the Council,
- having an agreed rolling revaluation programme which is significantly shorter than the minimum 5 year cycle required by the Code in order to ensure there is sufficient, regular and consistent coverage of all classes of assets and valuation changes are averaged out at least over a three year period.

Revaluations of the Council's property assets are undertaken on a minimum three yearly rolling programme basis, or where there is a major refurbishment of an asset, a new valuation will be sought in the year of completion and a revision is made to the useful life. It should be noted that revaluation movements are an accounting exercise only and do not impact on the financial performance of the Council, including where such assets are continued to be intended to be held for service delivery purposes.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only; the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment and Downward Revaluation

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired in value, either due to a significant reduction in service potential or significant permanent market value reduction. Where a material change in value is identified, the accounting treatment is as follows:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance, up to the amount of the accumulated gains

- thereafter, or if there is no balance in the Revaluation Reserve, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Component Accounting

Where a single asset may have a number of different components, each having a different useful life, three factors are taken into account to determine whether a separate valuation of components is to be recognised in the accounts in order to provide an accurate figure for depreciation.

These factors are:

- materiality with regards to the Council's financial statements. Componentisation will only be considered for individual non-land assets that have a net book value of more than £1.5 million at the end of the financial year
- significance of component. For individual assets meeting the above threshold, where services within a building (boilers / heating / lighting / ventilation etc.), or items of fixed equipment (kitchens / cupboards) is a material component of the cost of that asset (> 30%), then those services/equipment will be valued separately on a component basis
- difference in rate or method of depreciation compared to the overall asset. Only those elements that normally depreciate at a significantly different rate from the non-land element as a whole, or that require a different method of depreciation will be identified for componentisation.

Assets that do not meet the tests above can be disregarded for componentisation on the basis that any adjustment to depreciation charges would not result in a material misstatement in the accounts.

21. Provisions

Provisions are charged as expenditure to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Council becomes aware of the obligation, measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties. When payments are eventually made, they are charged to the provision, which is held on the Balance Sheet. Provisions are reviewed at the end of each financial year and where no longer required are credited back to the relevant service line.

22. Revenue Expenditure Funded from Capital under Statute (REFCUS)

Expenditure incurred during the year that may be capitalised under statutory provisions, but that does not result in the creation of a non-current asset, has been charged as expenditure to the relevant service line in the Comprehensive Income and Expenditure Statement. Where the Council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the Council Fund Balance to the Capital Adjustment Account then reverses out the amounts charged so that there is no impact on the level of Council Tax.

23. Reserves

The Council sets aside useable reserves for future policy purposes or to cover contingencies. Certain reserves are unusable and are maintained to manage the accounting processes for non-current assets, financial instruments, and retirement and employee benefits. These do not represent usable resources for the Council and there are no net impacts on council tax or rent.

24. Value Added Tax (VAT)

VAT payable is excluded from expenditure except where it is not recoverable from HMRC. VAT receivable is excluded from income.

Critical Judgements and Assumptions

Critical judgements in applying accounting policies

Accounting policies are only applied to material Council transactions. In applying policies, the Council has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts are:

- there remains a degree of uncertainty about future levels of income and expenditure for the Council and its subsidiaries particularly as a result of the Covid-19 crisis. However, the Council has determined that this uncertainty is not an indication that the assets of the Council might be impaired as a result of a need to close facilities and reduce levels of service provision.
- in 2014/15, CIPFA clarified the requirements for recognising schools property on Council Balance sheets. This highlighted the need for there to be 'control' of assets, with a key criteria for recognition being legal ownership. The Council includes Voluntary Aided, Voluntary Controlled and Foundation schools in its balance sheet only if it owns the land and/or can accordingly direct the use of the assets. In most cases these are owned by religious bodies, the trustees or governing body of the school.

Assumptions made about the future and other sources of estimation uncertainty

The Statement of Accounts contains figures that are based on assumptions or estimates about the future or that are otherwise uncertain. Whilst these take into account historical experience, current trends, professional guidance and other relevant factors, actual results could be different. The main items in the Council’s Balance Sheet at 31 March 2022 for which there is a risk of adjustment in future financial years are:

Item	Uncertainty	Effect if Actual Results Differ from Assumptions
<p>Valuation, where required of Property, Plant and Equipment assets, Heritage assets and Investment properties</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Tudalen 225</p>	<p>Valuation of property interests involves assessment of a number of variables such as market conditions, useful life, cost of reconstruction, assessment of condition, use of discount factors for social housing etc. Valuations are undertaken by qualified Chartered Surveyors, or experts in the relevant field, in accordance with the Practice Statements and Guidance notes set out in the Royal Institution of Chartered Surveyors (RICS) Valuation Standards (The Red Book) and any other relevant guidance. As a result of the impact of Covid-19, valuations on Council Dwellings are reported on the basis of ‘material valuation uncertainty’ as per the RICS Red Book. Consequently, less certainty and a higher degree of caution should be attached to the valuations. At the current time, it is not possible to accurately predict the longevity and severity of the impact of Covid-19 on the economy. Therefore, values have been based on the situation prior to Covid-19, on the assumption that values will be restored when the real estate market becomes more fluid. The Council’s approach to undertaking valuations on a more frequent basis than the minimum 5 year period required by the CIPFA Code ensure that changes in all variables impacting on a valuation are captured as soon as possible in the next full and professional valuation.</p>	<p>Any changes to valuations and any associated depreciation charges to services for non-current assets are required to be reversed out in the accounts, so this will not have an impact on Council Tax or rents.</p>
<p>Financial Instrument assets</p>	<p>These are reviewed annually for significant impairment using data such as historic risk of default and other reviews of recoverability.</p> <p>For financial assets not quoted on a recognised exchange or where it is difficult to provide accounting valuations e.g. valuations of the Council’s shareholding in Cardiff City Transport Services Ltd. The fair value is deemed to be Net Worth.</p>	<p>Any change in the fair value of Cardiff City Transport Services Ltd has no impact on the level of Council Tax as changes are reflected by a corresponding amendment in the Financial Instrument Revaluation Reserve.</p>

Accounting Policies, Critical Judgements and Assumptions

Item	Uncertainty	Effect if Actual Results Differ from Assumptions
Provisions	The Council makes a number of provisions for liabilities that it may face where a reasonable estimate of value can be made at the balance sheet date. In most cases these are subject to legal claims, such as those for insurance. Provisions relating to landfill sites are subject to a high level of estimation primarily given the length of period over which they are to be considered. Professional internal and external advice is used to determine the need and value of provisions.	The outcomes of assumptions will have an impact on the Outturn in future years, however due to the uncertain nature of these events, are difficult to quantify
Arrears Tudalen 226	<p>The Authority is owed for items such as sundry debtors, Council Tax, Non Domestic Rates (NDR) and rents. After taking into account trends in past collection experience and other relevant changes which may impact on collectability a level of impairment or provision for expected credit losses is assumed. It is not certain however that this impairment allowance would be sufficient as the Council cannot assess with certainty which debts will be collected or not.</p> <p>The economic impact of the Covid-19 pandemic has made the estimation of debt impairment more difficult as there is more uncertainty about the economic viability of debtors and hence their ability to settle their debts which may or may not be sufficient.</p>	Improvements in collection will improve future reported Outturn position, however where customers are finding it difficult to pay this will require increases in the level of provisions currently set aside.
Pensions Liability	<p>Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, inflation, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. This also includes market volatility caused by geo-political and macro-economic factors.</p> <p>Professional actuaries are engaged to provide the Council with expert advice about the assumptions to be applied.</p>	It is difficult to measure the effects on the net pension liability of changes in individual assumptions, as they can result in multiple variations to the figure. A sensitivity analysis is provided in Note 13.



One
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Core Financial Statements and Notes to the Financial Statements

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Comprehensive Income and Expenditure

This statement records all of the Council's income and expenditure throughout the year and consequently shows the accounting cost of providing services during the year in line with generally accepted accounting practices. The Expenditure and Funding Analysis (Note 2) demonstrates how the funding available to the Council has been used to provide services in comparison with those resources consumed or earned under Generally Accepted Accounting Practices (GAAP).

2020/21				2021/22			
Gross Expenditure	Gross Income	Net Expenditure		Note	Gross Expenditure	Gross Income	Net Expenditure
£000	£000	£000			£000	£000	£000
18,836	(14,507)	4,329	Corporate Management		30,048	(26,007)	4,041
91,258	(37,826)	53,432	Economic Development		104,509	(45,208)	59,301
379,590	(92,688)	286,902	Education & Lifelong Learning		437,111	(111,419)	325,692
7,916	(1,244)	6,672	Governance & Legal Services		9,633	(2,015)	7,618
8,882	(5,916)	2,966	Harbour Authority		9,314	(5,959)	3,355
111,940	(85,884)	26,056	Housing Revenue Account		96,295	(92,571)	3,724
240,491	(186,579)	53,912	Housing and Communities		249,209	(189,430)	59,779
10,494	(7,281)	3,213	Performance and Partnerships		10,097	(6,793)	3,304
68,946	(44,358)	24,588	Planning , Transport and Environment		76,410	(44,360)	32,050
37,000	(18,415)	18,585	Resources		45,573	(25,730)	19,843
244,963	(59,883)	185,080	Social Services		260,449	(66,997)	193,452
4,967	(9,239)	(4,272)	Summary Revenue Account		259	(4,484)	(4,225)
1,225,283	(563,820)	661,463	Net Cost of Services		1,328,907	(620,973)	707,934
40,165	0	40,165	Police and Crime Commissioner for South Wales	3	42,523	0	42,523
446	0	446	Community Council Precepts		458	0	458
18,244	0	18,244	Levies & Contributions		18,632	0	18,632
15,760	(15,081)	679	(Gain)/loss on sale of non-current assets		719	(1,965)	(1,246)
74,615	(15,081)	59,534	Other Operating Expenditure		62,332	(1,965)	60,367
34,020	0	34,020	Interest Payable on debt	15	34,108	0	34,108
18,832	0	18,832	Interest on net defined benefit liability/(asset)	13	22,180	0	22,180
0	(394)	(394)	Interest & Investment Income	15	0	(388)	(388)
17,929	(14,345)	3,584	Income and Expenditure in relation to Investment Properties and changes in their fair value	14	30,453	(12,658)	17,795
0	(148)	(148)	Movement in Financial Instruments		0	0	0
70,781	(14,887)	55,894	Financing and Investment Income & Expenditure		86,741	(13,046)	73,695
0	(87,562)	(87,562)	Recognised Capital Grants & Contributions	24	0	(127,032)	(127,032)
0	(344,468)	(344,468)	Revenue Support Grant		0	(373,452)	(373,452)
0	(124,579)	(124,579)	Non-Domestic Rates	6	0	(121,062)	(121,062)
2,135	(230,151)	(228,016)	Council Tax Income	5	3,081	(240,341)	(237,260)
0	(3,211)	(3,211)	Donated Inventories		0	(6,022)	(6,022)
0	(218)	(218)	Corporation Tax (CCRCD)		116	0	116
2,135	(790,189)	(788,054)	Taxation & Non-Specific Grant Income		3,197	(867,909)	(864,712)
1,372,814	(1,383,977)	(11,163)	(Surplus)/Deficit on Provision of Services		1,481,177	(1,503,893)	(22,716)

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Comprehensive Income and Expenditure

2020/21				2021/22			
Gross Expenditure	Gross Income	Net Expenditure		Note	Gross Expenditure	Gross Income	Net Expenditure
£000	£000	£000			£000	£000	£000
		(25,878)	Revaluation Gains				(46,288)
		1,109	Revaluation Losses				13,671
		233	Impairment losses on non-current assets charged to the Revaluation Reserve	26			581
		2,283	(Surplus)/Deficit on Financial Instrument Revaluation Reserve				(3,475)
		198,203	Actuarial (gains)/losses on pension assets/liabilities	13			(307,373)
		175,950	Other Comprehensive Income & Expenditure				(342,884)
		164,787	Total Comprehensive Income & Expenditure				(365,600)

The 2020/21 breakdown of the Net Cost of Services has been amended to take account of the changes in structure in 2021/22. Income and expenditure relating to investment properties were previously included in the Economic Development line of the Net Cost of Services. These are now included in the relevant lines within Financing and Investment Income & Expenditure both within 2020/21 and 2021/22.

Movement in Reserves

The statement is split into both Usable and Unusable Reserves. Usable Reserves are those that the Council can use to provide services such as the General Fund and Capital Receipts Reserve whereas Unusable Reserves such as the Pension Fund and Capital Adjustment Account cannot be used, as they are for accounting purposes only.

	Council Fund Balance	Council Fund Earmarked Reserves	HRA Balance	HRA Earmarked Reserves	Capital Receipts Reserve	Capital Grants Unapplied	Total Usable Reserves	Unusable Reserves	Total Council Reserves
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Balance at 31 March 2020 carried forward	14,255	54,894	8,983	878	10,906	0	89,916	389,756	479,672
Movement in Reserves during 2020/21									
Surplus or (deficit) on the provision of Services	24,927	0	(13,764)	0	0	0	11,163	0	11,163
Other Comprehensive Income and Expenditure	0	0	0	0	0	0	0	(175,950)	(175,950)
Total Comprehensive Income and Expenditure	24,927	0	(13,764)	0	0	0	11,163	(175,950)	(164,787)
Adjustments between accounting basis & funding basis under regulations (note 1)	22,683	0	23,105	0	(2,233)	0	43,555	(43,555)	0
Net Increase/(Decrease) before Transfers to/(from) Earmarked Reserves	47,610	0	9,341	0	(2,233)	0	54,718	(219,505)	(164,787)
Transfers to/(from) Earmarked Reserves	(47,610)	47,610	(2,822)	2,822	0	0	0	0	0
Increase/(Decrease) in 2020/21	0	47,610	6,519	2,822	(2,233)	0	54,718	(219,505)	(164,787)
Balance at 31 March 2021 carried forward	14,255	102,504	15,502	3,700	8,673	0	144,634	170,251	314,885
Movement in Reserves during 2021/22									
Surplus or (deficit) on the provision of Services	8,283	0	14,433	0	0	0	22,716	0	22,716
Other Comprehensive Income and Expenditure	0	0	0	0	0	0	0	342,884	342,884
Total Comprehensive Income and Expenditure	8,283	0	14,433	0	0	0	22,716	342,884	365,600
Adjustments between accounting basis & funding basis under regulations (note 1)	40,225	0	(7,546)	0	(1,833)	6,972	37,818	(37,818)	0
Net Increase/(Decrease) before Transfers to/(from) Earmarked Reserves	48,508	0	6,887	0	(1,833)	6,972	60,534	305,066	365,600
Transfers to/(from) Earmarked Reserves (note 25)	(48,508)	48,508	(6,887)	6,887	0	0	0	0	0
Increase/(Decrease) in 2021/22	0	48,508	0	6,887	(1,833)	6,972	60,534	305,066	365,600
Balance at 31 March 2022 carried forward	14,255	151,012	15,502	10,587	6,840	6,972	205,168	475,317	680,485

Balance Sheet

This statement is comprised of two balancing sections - the net assets of the Council and the total reserves held.

31 March 2021 £000		Note	31 March 2022 £000
1,898,189	Property, Plant & Equipment	14	1,992,202
58,682	Heritage Assets		58,849
156,238	Investment Properties		150,718
1,711	Intangible assets including AUC		1,135
14,792	Long-term Investments	15	24,749
5,951	Long-term Debtors		10,906
2,135,563	Total Long-Term Assets		2,238,559
98,882	Short-term Investments	15	210,105
918	Held for Sale assets	16	0
5,764	Inventories		11,684
168,405	Short-term Debtors	17	184,300
34,450	Cash and Cash Equivalents	18	23,751
308,419	Total Current Assets		429,840
(35,393)	Short-term Borrowing	15	(31,311)
(128,988)	Short-term Creditors	19	(175,845)
(1,471)	Pension Strain	22	(1,035)
(4,999)	Provisions	21	(4,544)
(3,453)	Deferred Liabilities	23	(3,640)
(174,304)	Total Current Liabilities		(216,375)
(783,666)	Long-term Borrowing	15	(832,819)
(25,084)	Provisions	21	(24,458)
(8,181)	Deferred Liabilities	23	(9,621)
(22,155)	Capital Contributions Receipts in Advance	24	(22,388)
(18,008)	Revenue Grants Receipts in Advance		(16,521)
(13,797)	Capital Grants Receipts in Advance		(11,431)
(3,434)	Pension Strain	22	(1,296)
(1,080,468)	Net Pensions Liability	13	(853,005)
(1,954,793)	Total Long-Term Liabilities		(1,771,539)
314,885	NET ASSETS		680,485
	Financed by:		
14,255	Council Fund Balance	25	14,255
102,504	Council Fund Earmarked Reserves		151,012
15,502	Housing Revenue Account Balance		15,502
3,700	Housing Revenue Account Earmarked Reserves		10,587
8,673	Capital Receipts Reserve		6,840
0	Capital Grants Unapplied		6,972
144,634	Usable Reserves		205,168
310,754	Revaluation Reserve	26	345,822
947,365	Capital Adjustment Account		977,282
5,003	Deferred Capital Receipts		5,003
6,984	Financial Instruments Revaluation Reserve		10,366
(1,085,373)	Pensions Reserve		(855,336)
(17,693)	Accumulated Absences Adjustment Account		(17,054)
3,211	Donated Inventories Account		9,234
170,251	Unusable Reserves		475,317
314,885	TOTAL RESERVES		680,485

Cashflow Statement

This statement shows how the Council generates and uses cash and cash equivalents by classifying the cash flows as arising from operating, investing and financing activities.

2020/21		Note	2021/22
£000			£000
(11,163)	Net (surplus) /deficit on the provision of services		(22,716)
(180,826)	Adjustments to net surplus or deficit on the provision of services for non-cash movements	28	(231,213)
102,979	Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financing activities		129,979
(89,010)	Net cash flows from operating activities		(123,950)
146,179	Purchase of property, plant and equipment, investment property and intangible assets		191,372
30,337	Purchase of short-term and long-term Investments		117,750
(17,098)	Other payments for investing activities		2,133
(15,422)	Proceeds from the sale of property, plant and equipment, investment property and intangible assets		(2,649)
(98,976)	Capital Grants and Contributions		(126,516)
45,020	Net cash flows from investing activities		182,090
(3,111)	Cash receipts from short-term and long-term borrowing		(72,479)
26,315	Other receipts from financing activities		(2,495)
22,287	Repayments of short-term and long-term borrowing		27,533
45,491	Net cash flows from financing activities		(47,441)
1,501	Net (increase)/ decrease in cash and cash equivalents		10,699
35,951	Cash and cash equivalents at the beginning of the reporting period		34,450
34,450	Cash and cash equivalents at the end of the reporting period	18	23,751

Notes to the Financial Statements

1. Adjustments between Accounting Basis and Funding Basis under Regulation

This note details the adjustments that are made to the total comprehensive income and expenditure, recognised by the Council in the year, in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Council to meet future capital and revenue expenditure.

Usable Reserves 2020/21					Adjustments between Accounting and Funding Basis	Usable Reserves 2021/22				
Council Fund Balance	Housing Revenue Account	Capital Receipts Reserves	Unapplied Capital Grants	Movement in Unusable Reserves		Council Fund Balance	Housing Revenue Account	Capital Receipts Reserves	Unapplied Capital Grants	Movement in Unusable Reserves
£000	£000	£000	£000	£000		£000	£000	£000	£000	£000
					Adjustments primarily involving the Capital Adjustment Account:					
					<u>Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:</u>					
50,823	11,933	0	0	(62,755)	Charges for depreciation and impairment of Non-Current assets	53,417	11,345	0	0	(64,762)
347	48,354	0	0	(48,700)	Revaluation losses of Non-Current Assets	44,806	24,114	0	0	(68,920)
(519)	(79)	0	0	598	Reverse previous impairment on revaluation	(23,804)	(1,407)	0	0	25,211
797	86	0	0	(884)	Amortisation of Intangible Assets	842	86	0	0	(928)
8,405	7	0	0	(8,413)	Movements in the market value of Investment Properties	26,694	(62)	0	0	(26,632)
(17)	457	0	0	(440)	Movement in the value of Held for Sale Assets	0	0	0	0	0
(64,124)	(23,438)	0	0	87,562	Capital grants and contributions applied	(89,508)	(30,552)	0	0	120,060
0	0	0	0	0	Capital grants unapplied	(6,972)	0	0	6,972	0
4,294	104	0	0	(4,398)	Revenue expenditure funded from capital under statute	2,662	31	0	0	(2,693)
14,423	766	30	0	(15,219)	Amount of Non-Current Assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income & Expenditure Statement	573	43	0	0	(616)
1	0	320	0	(321)	Movement of Financial Instruments	25	0	0	0	(25)
					<u>Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:</u>					
(24,714)	(13,396)	0	0	38,110	Statutory provision for the financing of capital investment	(31,523)	(13,015)	0	0	44,538

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Usable Reserves 2020/21					Adjustments between Accounting and Funding Basis	Usable Reserves 2021/22				
Council Fund Balance	Housing Revenue Account	Capital Receipts Reserves	Unapplied Capital Grants	Movement in Unusable Reserves		Council Fund Balance	Housing Revenue Account	Capital Receipts Reserves	Unapplied Capital Grants	Movement in Unusable Reserves
£000	£000	£000	£000	£000		£000	£000	£000	£000	£000
(973)	(2,400)	0	0	3,373	Capital expenditure charged against the Council Fund and HRA balances	(1,540)	(2,400)	0	0	3,940
0	0	(6,455)	0	6,455	Use of the Capital Receipts Reserves to finance new capital expenditure	0	0	(3,781)	0	3,781
0	0	0	0	0	Credit for disposal costs that qualify to be met from the resulting capital receipts	0	0	0	0	0
0	0	(11,202)	0	11,202	Capital receipts set aside for the repayment of debt	0	0	(17)	0	17
					Adjustments involving the Revaluation Reserve					
(12,242)	(2,285)	15,068	0	(541)	Amount of Non-Current Assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income & Expenditure Statement/Recoupment of Grant/Other	(1,067)	(796)	1,966	0	(103)
					Adjustments involving the Pensions Reserve:					
86,648	6,461	0	0	(93,109)	Net retirement benefits as per IAS19	119,054	9,510	0	0	(128,564)
(42,540)	(4,013)	0	0	46,553	Employer's contributions to the Pension Scheme	(44,497)	(4,157)	0	0	48,654
(142)	(138)	0	0	280	Pension Strain Future Years	(2,577)	3	0	0	2,574
					Adjustments involving the Accumulated Absences Adjustment Account					
5,426	687	0	0	(6,113)	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements.	(338)	(290)	0	0	628
					Adjustments involving the Deferred Capital Receipts Reserve					
0	0	6	0	(6)	Transfers to the Capital Receipts Reserve upon receipt of cash	0	0	0	0	0
0	0	0	0	0	Transfers to the Deferred Capital Receipts Reserve in relation to gain/loss on disposal	0	0	0	0	0
					Transfer to Donated Inventories Account					
(3,211)	0	0	0	3,211	Transfer to Donated Inventories Account	(6,022)	0	0	0	6,022
22,683	23,105	(2,233)	0	(43,555)	Total Adjustments	40,225	(7,547)	(1,832)	6,972	(37,818)

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2. Expenditure and Funding Analysis

The Expenditure and Funding Analysis demonstrates how the funding available to the Council has been used to provide services in comparison with those resources consumed or earned under Generally Accepted Accounting Practices (GAAP).

2020/21			Directorate	2021/22		
Net Expenditure Charged to CF and HRA	Adjustments between accounting & funding basis	Net expenditure CIES		Net Expenditure Charged to CF and HRA	Adjustments between accounting & funding basis	Net expenditure CIES
£000	£000	£000		£000	£000	£000
26,340	(22,011)	4,329	Corporate Management	26,429	(22,388)	4,041
38,329	15,103	53,432	Economic Development	38,696	20,605	59,301
287,533	(631)	286,902	Education & Lifelong Learning	297,868	27,824	325,692
6,285	387	6,672	Governance & Legal Services	6,514	1,104	7,618
0	2,966	2,966	Harbour Authority	0	3,355	3,355
0	26,056	26,056	Housing Revenue Account	0	3,724	3,724
47,315	6,597	53,912	Housing & Communities	48,965	10,814	59,779
2,868	345	3,213	Performance & Partnerships	2,882	422	3,304
7,619	16,969	24,588	Planning Transport and Environment	6,066	25,984	32,050
14,317	4,268	18,585	Resources	15,186	4,657	19,843
182,020	3,060	185,080	Social Services	190,526	2,926	193,452
43,560	(47,832)	(4,272)	Summary Revenue Account	49,120	(53,345)	(4,225)
656,186	5,277	661,463	Net Cost of Services	682,252	25,682	707,934
(604,582)	(68,044)	(672,626)	Other Income and Expenditure	(636,441)	(94,209)	(730,650)
51,604	(62,767)	(11,163)	(Surplus) or Deficit on Provision of Services	45,811	(68,527)	(22,716)
	Council Fund	HRA Balance			Council Fund	HRA Balance
	14,255	8,983	Opening Balance as at 1 April		(14,255)	(15,502)
	0	6,519	Surplus/(Deficit)		0	0
	14,255	15,502	Closing Balance as at 31 March		(14,255)	(15,502)

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The 2020/21 breakdown of the Net Cost of Services has been amended to take account of the changes in structure in 2021/22.

2.1 Note to the Expenditure and Funding Analysis

The adjustments between Accounting and Funding basis are analysed further in the following table.

2020/21				Directorate	2021/22				
Adjustments for capital purposes	Net change for Pensions Adjustments	Other Adjustments	Total Adjustments		Adjustments for capital purposes	Net change for Pensions Adjustments	Other Adjustments	Total Adjustments	
£000	£000	£000	£000		£000	£000	£000	£000	
Tudalen 236	537	708	(23,256)	(22,011)	Corporate Management	396	890	(23,674)	(22,388)
	13,462	4,121	(2,480)	15,103	Economic Development	18,340	7,363	(5,098)	20,605
	18,604	6,704	(25,939)	(631)	Education & Lifelong Learning	32,346	15,982	(20,504)	27,824
	3	450	(66)	387	Governance & Legal Services	0	958	146	1,104
	2,673	266	27	2,966	Harbour Authority	2,826	500	29	3,355
	60,855	2,310	(37,109)	26,056	Housing Revenue Account	31,771	5,356	(33,403)	3,724
	4,955	2,871	(1,229)	6,597	Housing & Communities	5,484	6,887	(1,557)	10,814
	0	322	23	345	Performance & Partnerships	0	641	(219)	422
	19,294	1,843	(4,168)	16,969	Planning Transport and Environment	20,862	3,355	1,767	25,984
	1,850	3,013	(595)	4,268	Resources	2,701	4,140	(2,184)	4,657
	280	3,852	(1,072)	3,060	Social Services	633	8,923	(6,630)	2,926
	0	0	(47,832)	(47,832)	Summary Revenue Account	101	9	(53,455)	(53,345)
	122,513	26,460	(143,696)	5,277	Net Cost of Services	115,460	55,004	(144,782)	25,682
	(83,447)	18,832	(3,429)	(68,044)	Other Income and Expenditure from the Expenditure & Funding Analysis	(110,483)	22,180	(5,906)	(94,209)
	39,066	45,292	(147,125)	(62,767)	(Surplus) or Deficit on Provision of Services	4,977	77,184	(150,688)	(68,527)

The 2020/21 breakdown of the Net Cost of Services has been amended to take account of the changes in structure in 2021/22.

Adjustments for capital purposes

Depreciation, impairment charges and revaluation gains and losses are included within the net cost of services. In addition:

- other operating expenditure – adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets
- financing and investment income – the statutory charges for capital financing i.e. prudent revenue provision and other revenue contributions are deducted from other income and expenditure, as these are not chargeable under generally accepted accounting practices (GAAP)
- taxation and non-specific income and expenditure - capital grants are adjusted for income not chargeable under GAAP. Revenue grants are adjusted from those receivables during the year to those receivable without conditions or for which conditions were satisfied throughout the year. The taxation and non-specific income and expenditure line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied within the year.

Net Change for Pension Adjustments

The removal of pension contributions and the addition of the IAS19 Employee Benefits pension related expenditure and income are reflected as follows:

- for the net cost of services – the removal of the employer pension contributions made by the Council as determined by statute and their replacement with current service costs and past service costs
- for financing and investment income and expenditure – the net interest on the defined benefit liability is charged to the CIES.

Other Adjustments

The amounts debited/credited to the CIES and amounts payable/receivable to be recognised under statute are as follows:

- for financing and investment income and expenditure – the other differences column recognises adjustments to the Council Fund for the timing differences of premiums and discounts
- the charge for taxation and non-specific grant income represents the difference between what is chargeable under statute for council tax and NDR that was forecast to be received at the start of the year, and the income recognised under GAAP. This is a timing difference as any difference is brought forward in the surpluses or deficits on the collection fund.

2.2. Expenditure and Income Analysed by Nature

As well as by Directorate, the Council's expenditure and income analysed by type is shown below.

2020/21 £000		2021/22 £000
532,713	Employee Benefits Expenses	599,145
649,748	Other Service Expenses	689,422
63,789	Depreciation, Amortisation & Impairment	65,717
17,929	Expenditure in relation to Investment Properties and changes in their fair value	30,453
34,020	Interest Payments	34,108
58,855	Precepts & Levies	61,613
15,760	Loss on Sale of Non-Current Assets	719
1,372,814	Total Expenditure	1,481,177
(165,251)	Fees, Charges & Other Service Income	(231,877)
(14,345)	Income in relation to Investment Properties and changes in their fair value	(12,658)
(394)	Interest and Investment Income	(388)
(354,730)	Income from Council Tax and Non-Domestic Rates	(361,403)
(834,176)	Grants and Contributions	(895,602)
(15,081)	Gain on Sale of Non-Current Assets	(1,965)
(1,383,977)	Total Income	(1,503,893)
(11,163)	Surplus & Deficit on the Provision of Services	(22,716)

*Income and expenditure relating to investment properties were previously included in Other Service Expenses and Income lines. These are now included in the Income and Expenditure in relation to Investment Properties within 2020/21 and 2021/22.

3. Precepts and Levies

2020/21 £000		2021/22 £000
	Precepts	
40,165	Police and Crime Commissioner for South Wales	42,523
	Community Councils:	
45	- Llisvane	51
175	- Pentyrch	175
126	- Radyr & Morganstown	126
31	- St Fagans	34
46	- Old St Mellons	49
23	- Tongwynlais	23
40,611	Total Precepts	42,981
	Levies & Contributions	
17,986	South Wales Fire and Rescue Service	18,374
139	Natural Resources Wales	139
114	Cardiff Port Health Authority	114
5	Newport Port Health Authority	5
18,244	Total Levies and Contributions	18,632

4. Participation in Joint Committees

During 2021/22 the Council was lead Authority for three Joint Committees and a member authority of three others. The table below shows the revenue contributions made to these Committees. The Statement of Accounts for each Joint Committee will be available on the lead authority's website.

2020/21 £000	Committee	Purpose	Lead Authority	2021/22 £000
262	Cardiff Capital Region City Deal (CCRCD)	To co-ordinate and discharge Councils' obligations in relation to the City Deal	Cardiff Council	275
1,412	Central South Consortium Joint Education Service	To provide a regional approach to improvement in schools	Rhondda Cynon Taf Council	1,293
209	Glamorgan Archives	Management and administration of the Glamorgan Records Office	Cardiff Council	243
27	Prosiect Gwyrdd	To manage residual waste treatment	Cardiff Council	27
673	Regional Adoption Service	To share best practice, develop and improve adoption services	Vale of Glamorgan Council	699
4,927	Shared Regulatory Service	To provide environmental health services	Vale of Glamorgan Council	4,722
7,510	Total			7,259

The Council has accounted for its share of the transactions and balances with CCRCD but for the other Joint Committees it accounts just for their contributions.

Capital contributions to CCRCD in respect to the Wider Investment Fund are included in the core financial statements but not shown in the table above. No capital contribution was made in 2021/22 (£474,000 for 2020/21).

5. Council Tax

Council Tax income derives from charges raised according to the value of residential properties, which have been classified into nine valuation bands, estimating 1 April 2003 values for this specific purpose. Charges are calculated by taking the amount of income required for the Council and the Police and Crime Commissioner for the forthcoming year and dividing this amount by the Council Tax base. The Council Tax base is the number of properties in each band adjusted to a proportion to convert the number to a band D equivalent, totaled across all bands and adjusted for discounts. Cardiff's Council Tax base for tax-setting purposes for 2021/22 was 147,794 (147,277 for 2020/21).

The amounts for a band D property in Cardiff during 2021/22 were as follows:

2020/21 £	Band D Council Tax:	2021/22 £
1,266	Cardiff Council	1,310
272	Police and Crime Commissioner for South Wales	288
1,538	Total	1,598

The above amount (£1,598) is multiplied by the proportion specified for the particular band (see following table) to give the individual amount due. Community Council precepts are then added in each of the six Community Council areas.

Analysis of property bandings

Band	A*	A	B	C	D	E	F	G	H	I	Totals
Multiplier	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	21/9	
No of Band D equivalent dwellings	4	2,182	12,741	25,039	30,781	29,231	26,601	15,242	5,081	3,093	149,995
Apply Collection rate										98.50%	147,745
Plus Class O (Ministry of Defence) dwellings											49
Council Tax Base											147,794

Analysis of the net proceeds from Council Tax:

2020/21 £000		2021/22 £000
(230,151)	Council Tax collectable	(240,341)
2,135	Impairment for non-payment of Council Tax	3,081
(228,016)	Net proceeds	(237,260)
	Represented by:	
40,611	Precepts	42,981
187,405	Council Tax attributable to the Council	194,279

The cumulative impairment for non-payment of Council Tax held at the 31 March 2022 is £10.422 million (£8.189 million at 31 March 2021).

Council Tax that is past due but not impaired:

31 March 2021 £000		31 March 2022 £000
5,143	Debts less than one year	4,876
1,618	Debts between two and 5 years	1,920
116	Debts over five years	117
6,877	Total Council Tax due but not impaired	6,913

6. Non-Domestic Rates (NDR)

The Welsh Government specifies an amount for the rate (53.5p in 2021/22 and 53.5p in 2020/21) and, subject to the effects of transitory arrangements, local businesses pay rates calculated by multiplying their rateable value by that amount. The Council is responsible for collecting rates due from ratepayers in its areas but pays the proceeds into the NDR pool administered by the Welsh Government. The sums collected are redistributed back to Councils on the basis of a fixed amount per head of population. The rateable value was

£457.565 million for 2021/22 (£457.012 million 2020/21). An analysis of the net proceeds from non-domestic rates is shown below:

2020/21 £000		2021/22 £000
189,469	Non-Domestic Rates collectable	198,777
(928)	Cost of collection allowance	(933)
(11,763)	Impairment for non-payment	3,685
176,778	Payment into national pool	201,529
(124,579)	Redistribution from national pool	(121,062)

7. Agency Income and Expenditure

The Council acted as an agent on behalf of the following in the provision of goods and services:

Welsh Government

- Non-Domestic Rates collection - a net creditor of £2.022 million at 31 March 2022 (£31.503 million debtor at 31 March 2021) is included in the balance sheet which represents the amount collected from ratepayers exceeds the amount paid over to Welsh Government.
- Houses into Homes Loans - provide loans to bring back unused properties into homes. At 31 March 2022 the Welsh Government had provided £2.173 million of funding, of which £521,000 is outstanding as loans provided. The balance available for new loans was £1.652 million (£2.102 million at 31 March 2021).
- Home Improvement loans – provide loans for home improvements. At 31 March 2022 the Welsh Government had provided £1.624 million of funding, of which £787,000 is outstanding as loans provided leaving a balance available for new loans of £837,000.
- Covid-19 Business Grants - the Council distributed grants to eligible business on behalf of the Welsh Government totaling £18.908 million in 2021/22 (£101.221 million in 2020/21)
- Other Welsh Government Covid-19 grants and financial support – there have also been a number of grants or areas of financial support that local authorities have been asked to administer on the Welsh Government’s behalf because they have the local knowledge and ability to put in place systems quickly to make payments. At 31 March 2022 Welsh Government had provided £45.802 million for this support.

South Wales Trunk Road Agency

The total reimbursement received by the Council was £265,000 in 2021/22 (£341,000 in 2020/21).

FOR Cardiff

This is a partnership between the local business community and the Council to form a Business Improvement District in a defined area within the city centre. A levy is charged on all business rate payers of all relevant businesses in addition to their business rates bill. This is used to develop projects benefitting the local area. Further information is available on their website <https://www.forcardiff.com>. The Council collects the income and pays this over to FOR Cardiff. This totaled £1.457 million in 2021/22 (£968,000 in 2020/21).

Prosiect Gwyrdd

The Council is responsible for the payments to Viridor to provide waste treatment in relation to residual waste. The Council made payments of £10.198 million in 2021/22 (£10.094 million in 2020/21) on behalf of all the partners.

8. Remuneration

8.1 The Accounts and Audit (Wales) Regulations 2014 require the ratio of the remuneration of the Chief Executive to the median remuneration of all the body's employees. The multiple between the median full time equivalent earnings and the Chief Executive in 2021/22 was 1:7 (1:7 in 2020/21). The median full time equivalent earnings for 2021/22 was £28,572 (£27,264 in 2020/21). These figures include staff directly employed by the governing bodies of schools including a Voluntary-Controlled and a Foundation school and several Voluntary-Aided schools, as well as those employed by the Council.

8.2 The Accounts and Audit (Wales) Regulations 2014 also require that the number of employees, whose remuneration is over £60,000 per annum be disclosed within bands of £5,000. The following table includes all staff that fall within this category including teaching staff and senior officers whose remuneration is disclosed in more detail in note 8.3. The table excludes any staff paid via agency.

The remuneration bands include all taxable remuneration received in the year, including in some cases, severance payments and Returning Officer fees but exclude employers pension contributions and any expenses that are not chargeable to UK income tax.

The table separately identifies individuals directly employed by the governing bodies of schools including several Voluntary-Aided, Voluntary-Controlled and Foundation schools, as well as those employed by the Council. The employee costs relating to these individuals are included with the Council's Net Cost of Services and, therefore, these individuals are included in the following table:

Number of Employees		Remuneration band £	Number of Employees	
2020/21			2021/22*	
Non Schools	Schools		Non Schools	Schools
20	59	60,000-64,999	12	63
2	55	65,000-69,999	14	46
19	34	70,000-74,999	21	49
1	8	75,000-79,999	1	25
2	6	80,000-84,999	0	8
8	5	85,000-89,999	0	7
0	4	90,000-94,999	10	1
1	4	95,000-99,999	0	7
0	4	100,000-104,999	0	4
1	0	105,000-109,999	1	4
0	1	110,000-114,999	0	1
0	0	115,000-119,999	0	1
0	1	120,000-124,999	0	0
0	0	125,000-129,999	0	0
3	2	130,000-134,999	6	1
0	1	135,000-139,999	0	0

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Number of Employees		Remuneration band £	Number of Employees	
2020/21			2021/22*	
Non Schools	Schools		Non Schools	Schools
2	1	140,000-144,999	2	3
0	0	145,000-149,999	0	0
0	0	150,000-154,999	0	0
0	1	155,000-159,999	0	0
0	0	160,000-164,999	0	1
0	1	165,000-169,999	0	0
0	0	170,000-174,999	0	1
0	0	175,000-179,999	0	0
0	0	180,000-184,999	0	0
1	0	185,000-189,999	1	0
60	187	Total	68	222

*Please note for 2021/22 the number of employees includes the full time, full year equivalent of part time staff and those working part of the year.

8.3 Shown in the tables below are remuneration details as required by regulation:

- senior employees who form part of the Council's Senior Management Team (Directors, Assistant Directors and Heads of Service) whose salary is £60,000 or more per annum but less than £150,000. These are identified by job title
- senior employees whose salary is £150,000 or more on an annualised basis are identified by name
- the table does not include senior employees in schools.

Remuneration also includes the cost of any additional contributions that the Council is required to make to the Pension Fund in respect of the individuals who are leaving the Council i.e. Enhancement of Retirement Benefits (Pension Strain costs). Bonuses totaling £1,470, funded by Welsh Government, have been paid during 2021/22 (£0 in 2020/21)

Tudalen 244	Post title	Note	Year	Salary, fees & allowances received £	Taxable benefits £	Compensation for loss of employment			Employers pension contribution (20.7% of salary) £	Total remuneration including pension contributions £	Explanatory notes
						Received via payroll (taxable) £	Received via payroll (non-taxable) £	Enhancement of Retirement Benefits £			
	Chief Executive - Paul Orders	(a)	2021/22	188,166	0	0	0	0	38,950	227,116	
			2020/21	185,385	0	0	0	0	38,375	223,760	
	Corporate Director Resources & Section 151 Officer		2021/22	143,891	0	0	0	0	29,785	173,676	
			2020/21	141,764	0	0	0	0	29,345	171,109	
	Corporate Director People & Communities		2021/22	143,891	0	0	0	0	29,785	173,676	
			2020/21	141,764	0	0	0	0	29,345	171,109	

Post title	Note	Year	Salary, fees & allowances received £	Taxable benefits £	Compensation for loss of employment			Employers pension contribution (20.7% of salary) £	Total remuneration including pension contributions £	Explanatory notes
					Received via payroll (taxable) £	Received via payroll (non-taxable) £	Enhancement of Retirement Benefits £			
Director Planning, Transport & Environment		2021/22	132,822	0	0	0	0	27,494	160,316	
		2020/21	130,859	0	0	0	0	27,088	157,947	
Director Economic Development		2021/22	132,822	0	0	0	0	27,494	160,316	
		2020/21	130,859	0	0	0	0	27,088	157,947	
Director Education & Lifelong Learning		2021/22	0	0	0	0	0	0	0	Left the Council 31/10/2020.
		2020/21	47,530	0	0	0	0	0	47,530	
Director Education & Lifelong Learning		2021/22	132,822	0	0	0	0	27,494	160,316	Commenced 16/11/2020.
		2020/21	49,072	0	0	0	0	10,158	59,230	
Director Governance & Legal Services & Monitoring Officer		2021/22	132,822	0	0	0	0	27,494	160,316	
		2020/21	130,859	0	0	0	0	26,049	156,908	
Director Social Services	(c)	2021/22	0	0	0	0	0	0	0	Left the Council 30/09/2020.
		2020/21	64,917	0	0	0	0	13,242	78,159	

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Post title	Note	Year	Salary, fees & allowances received £	Taxable benefits £	Compensation for loss of employment			Employers pension contribution (20.7% of salary) £	Total remuneration including pension contributions £	Explanatory notes
					Received via payroll (taxable) £	Received via payroll (non-taxable) £	Enhancement of Retirement Benefits £			
Director Children's Services	(d)	2021/22	133,557	0	0	0	0	27,646	161,203	Commenced 22/03/2021.
		2020/21	3,518	0	0	0	0	728	4,246	
Director Adults Housing & Communities Services		2021/22	132,822	0	0	0	0	27,494	160,316	Commenced 25/01/2021.
		2020/21	24,272	0	0	0	0	5,139	29,411	
Chief Digital Officer		2021/22	106,628	0	0	0	0	22,072	128,700	
		2020/21	105,052	0	0	0	0	21,746	126,798	
Assistant Director Adult Services	(e)	2021/22	1,971	0	0	0	0	408	2,379	Left the Council 05/04/2021. Annualised salary £90,320.
		2020/21	88,985	0	0	0	0	18,420	107,405	
Assistant Director County Estates		2021/22	90,320	0	0	0	0	18,696	109,016	Commenced 23/09/2020.
		2020/21	46,470	0	0	0	0	9,862	56,332	
Assistant Director Children's Services - Deborah Driffield	(b)	2021/22	0	0	0	0	0	0	0	Left role 21/03/2021.
		2020/21	221,186	0	0	0	0	0	221,186	

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Post title	Note	Year	Salary, fees & allowances received £	Taxable benefits £	Compensation for loss of employment			Employers pension contribution (20.7% of salary) £	Total remuneration including pension contributions £	Explanatory notes
					Received via payroll (taxable) £	Received via payroll (non-taxable) £	Enhancement of Retirement Benefits £			
Assistant Director Education & Lifelong Learning		2021/22	90,320	0	0	0	0	18,696	109,016	
		2020/21	88,985	0	0	0	0	18,420	107,405	
Assistant Director Housing & Communities		2021/22	65,069	0	0	0	0	13,469	78,539	Commenced 12/07/2021. Annualised salary £90,320.
		2020/21	0	0	0	0	0	0	0	
Assistant Director Housing & Communities		2021/22	0	0	0	0	0	0	0	Left role 24/01/2021.
		2020/21	72,480	0	0	0	0	14,889	87,369	
Assistant Director Street Scene		2021/22	90,320	0	0	0	0	18,696	109,016	
		2020/21	88,985	0	0	0	0	18,420	107,405	
Programme Director - Schools Organisation Programme		2021/22	90,320	0	0	0	0	18,696	109,016	
		2020/21	88,985	0	0	0	0	18,420	107,405	
Chief Human Resources Officer		2021/22	0	0	0	0	0	0	0	Left the Council 09/10/2020.
		2020/21	31,107	0	22,246	0	0	9,409	62,762	

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Post title	Note	Year	Salary, fees & allowances received £	Taxable benefits £	Compensation for loss of employment			Employers pension contribution (20.7% of salary) £	Total remuneration including pension contributions £	Explanatory notes
					Received via payroll (taxable) £	Received via payroll (non-taxable) £	Enhancement of Retirement Benefits £			
Chief Human Resources Officer		2021/22	90,320	0	0	0	0	18,696	109,016	Commenced 22/02/2021.
		2020/21	9,269	0	0	0	0	1,973	11,242	
Head of Finance		2021/22	90,320	0	0	0	0	18,696	109,016	
		2020/21	88,985	0	0	0	0	18,420	107,405	
Head of Performance & Partnerships		2021/22	90,320	0	0	0	0	18,696	109,016	
		2020/21	87,152	0	0	0	0	18,440	105,592	

- a) In addition to the remuneration fees detailed in the table above, the Chief Executive is the Council's nominated Returning Officer. Any subsequent fees owed in relation to this role have been waived.
- b) During 2020/21 agency invoices of £221,186 were received for the service as Assistant Director Children's Services.
- c) In addition to the remuneration fees detailed in the table above, in 2021/22 the Social Services Director received £1,761 (salary & pension contribution) relating to a backdated pay award for 2020/21.
- d) Includes bonus payment of £735, received in 2021/22 but relates to 2020/21 as part of the Welsh Government Financial Recognition for Social Care Worker Scheme.
- e) Includes bonus payment of £735, received in 2021/22 but relates to 2020/21 as part of the Welsh Government Financial Recognition for Social Care Worker Scheme.

8.4 Exit Packages

The numbers of exit packages with total cost per band and the total cost of the compulsory and other redundancies are set out in the following tables. The total costs of the exit packages identified are made up of two elements. The first element is the one-off payment made to an individual as compensation for loss of employment through either voluntary or compulsory redundancy. The second element is the pension strain cost for which the Council has the option to pay the Pension Fund over a five-year period.

2020/21				Exit package cost band (including special payments)	2021/22			
Number of compulsory redundancies *	Number of other departures agreed	Total number of exit packages by cost band	Total cost of exit packages in each band £	£	Number of compulsory redundancies *	Number of other departures agreed	Total number of exit packages by cost band	Total cost of exit packages in each band £
31	41	72	470,590	0 - 20,000	15	53	68	566,610
2	15	17	450,315	20,001 – 40,000	2	22	24	648,854
2	13	15	733,154	40,001 – 60,000	0	4	4	197,091
0	2	2	137,929	60,001 – 80,000	0	2	2	153,951
0	0	0	0	80,001 – 100,000	0	2	2	165,771
0	3	3	402,130	100,001 – 150,000	0	0	0	0
0	1	1	185,359	150,001 – 200,000	0	0	0	0
35	75	110	2,379,477	Total	17	83	100	1,732,277

*Compulsory Redundancies include temporary and fixed term contracts ending after 2 years.

8.5 Members Allowances

The total amount of Members' Allowances (including basic and special responsibility) paid in 2021/22 was £1.385 million (£1.371 million in 2020/21). As required by the Code, this figure includes all remuneration paid to members including basic and special allowances, care allowances and directly reimbursed expenses.

9. Health Act 1999 Pooled Funds and Similar Arrangements

The Cardiff and Vale Joint Equipment Store (JES) is a Section 33 partnership agreement between Cardiff and Vale of Glamorgan local authorities and the Cardiff and Vale University Health Board for the provision of an integrated community equipment service serving the combined Cardiff and Vale region. The original agreement came into effect on 1 January 2012 and following a review, a new model of contributions was agreed by the partnership and implemented during 2020/21. The transactions are included in the Housing and Communities line of the Comprehensive Income and Expenditure Statement.

Under regulation 19(1) of the Partnership Arrangements (Wales) Regulations 2015, a pooled budget arrangement has been agreed between Cardiff and Vale local authorities and the Cardiff and Vale University Health Board in relation to the provision of care home accommodation for older people. The arrangement came into effect on 1st April 2018, initially for one year, however, the agreement has been extended to also cover the 2021/22 financial year. Cardiff Council has acted as host authority during the four years of the

agreement. The Cardiff Council transactions are included in the Social Services line of the Comprehensive Income and Expenditure statement.

Income and expenditure for these pooled budget arrangements for the year ending 31 March 2022 are as follows:

2020/21 £000			2021/22 £000	
Joint Equipment	Care Homes for older people		Joint Equipment	Care Homes for older people
		Expenditure		
1,611	0	Equipment	1,689	0
487	0	Contribution to Overheads	487	0
0	65,661	Care Home costs	0	64,046
2,098	65,661	Total Expenditure	2,176	64,046
		Funding		
(1,258)	(25,118)	Cardiff and Vale University Health Board	(1,376)	(24,549)
(550)	(24,655)	Cardiff Council	(663)	(23,744)
(290)	(15,888)	Vale of Glamorgan Council	(347)	(15,753)
(2,098)	(65,661)	Total Funding	(2,386)	(64,046)
0	0	(Surplus)/Deficit transferred to Reserve	(210)	0

10. Related Parties

The Council is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Council or to be controlled or influenced by the Council. Disclosure of these transactions allows readers to assess the extent to which the Council might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Council.

Central Government has effective control over the general operations of the Council. It is responsible for providing the statutory framework, within which the Council operates, providing the majority of its funding in the form of grants and prescribing the terms of many of the transactions that the Council has with other parties. For 2021/22 financial transactions with the Welsh Government totaled £322,000 of expenditure and approximately £360.379 million of income. At the year-end, in addition to financial instruments (Note 15) and expenditure incurred as an agent for Welsh Government (Note 7), no money was owed to Welsh Government and £326,000 was owed from Welsh Government.

Members of the Council have direct control over the Council's financial and operating policies. The total members' allowances paid in 2021/22 is shown in note 8. Members' interests in other organisations have been identified by an inspection of the Members' and Officers' Declaration of Interest Register. This is available on the Councils Website Your Councillors : Cardiff Council (modern.gov.co.uk)

The following transactions relating to elected members took place during the year, with associated balances due to or from the Authority at the year end. These do not include any Covid-19 Business Grants issued.

The relevant members did not take part in any discussion or decision relating to the Grants.

2020/21				Related Party	Related Party Relationship	Transaction details	2021/22			
Amounts owed by the Authority	Amounts paid by the Authority	Amounts received by the Authority	Amounts owed to the Authority				Amounts owed by the Authority	Amounts paid by the Authority	Amounts received by the Authority	Amounts owed to the Authority
£000	£000	£000	£000				£000	£000	£000	£000
0	2	(15)	0	Cardiff Cycle Workshop Ltd	Family Member is Chair of Trustees	Payments are primarily for Bike Clinics and purchase of refurbished bikes. Income is mainly ground rent	0	25	(15)	0
0	745	(19)	(5)	Cartref Care Homes	Trustee	Primarily Residential Care	0	949	(8)	0
0	0	0	0	Cathays and Central Youth & Community Project	Trustee	Day Care	1	214	0	0
0	0	0	0	Cylch Meithrin Pwll Coch	Trustee	Childcare	0	38	(1)	(1)
0	818	(66)	(15)	Huggard	Member of Management Committee	Primarily Supporting people	11	1,149	(91)	(45)
0	0	0	0	Llanrumney Hall Community Trust Ltd	Trustee	Primarily Trade Refuse	0	24	(3)	0
0	20	0	0	Safer Wales	Chief Executive Officer	Grant for Domestic Abuse support	0	21	(4)	0
0	2	0	0	Seren in the Community CIO	Trustee	Primarily Childrens Play Grant	0	60	0	0
0	66	(168)	0	Wales and the West Housing Association	Family Member is Chief Executive	Payment relates to supporting individuals in relation to alarm subsidy. Income for 2021/22 includes a S278 for £20,000	0	137	(90)	(2)
0	1,653	(335)	(32)	Total transactions			12	2,618	(212)	(48)

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Officer's emoluments are shown in note 8. In 2021/22, for organisations in which Senior Officers had an interest there were no goods or services commissioned (£0 in 2020/21). For goods and services provided, income of £51,000 was received in 2021/22 (£160,000 in 2020/21).

Subsidiary Companies include Cardiff City Transport Services (Cardiff Bus), Cardiff Business Technology Centre (CBTC), Atebion Solutions Ltd and Cardiff Heat Network Ltd. Details of transactions with these companies are shown in note 20 to the Core Financial Statements. The Council also participates in 6 Joint Committees. Details of these can be found in Note 4. Pension Fund contributions paid to the Fund are shown in note 13.

Precepts and Levies collected on behalf of other organisations and an analysis of amounts levied on the Council by other bodies can be found in note 3 to the Core Financial Statements. Separate to the precept, the Council made payments of £123,000 to Police and Crime Commissioner for South Wales during 2021/22 (£139,000 in 2020/21).

11. External Audit Costs

2020/21		2021/22
£000		£000
382	Fees payable to Audit Wales for external audit services	401
50	Fees payable to Audit Wales for the certification of grant claims	69
20	Fees payable to Audit Wales for other financial audit work	14
452	Total	484

12. Leasing

Council as Lessee

Operating leases

Operating leases exist in respect of properties, vehicles and other items of equipment. The following sums were charged to revenue in 2021/22:

2020/21		2021/22
£000		£000
1,473	Property Leases	1,357
2,414	Other Leases	2,130
3,887		3,487

The Council was committed at 31 March 2022 to making payments of £12.995 million under operating leases (£13.805 million at 31 March 2021) comprising the following elements:

31 March 2021		Tudalen 252	31 March 2022	
Property	Other		Property	Other

Leases £000	Leases £000	Minimum lease payments	Leases £000	Leases £000
375	2,076	Not later than one year	1,122	1,864
1,084	3,084	Later than one year but not later than five years	1,028	2,052
7,136	50	Later than five years	6,897	32
8,595	5,210		9,047	3,948

Finance Leases

There were no finance leases recognised at 31 March 2022 (none in 2020/21) and there are currently no future obligations under finance leases.

Council as Lessor

Operating Leases

Operating leases exist in respect of land and buildings and the Council received revenue of £8.939 million in 2021/22 (£8.343 million in 2020/21)

The Council was committed as at 31 March 2022 to receiving income of £476.917 million (£477.722 million as at 31 March 2021) under operating leases for Land & Buildings comprising the following elements:

31 March 2021 £000	Minimum Income	31 March 2022 £000
8,615	Not later than one year	8,687
27,612	Later than one year and not later than five years	28,467
441,495	Later than five years	439,763
477,722		476,917

Finance Leases

There were no finance leases recognised at 31 March 2022 (none in 2020/21).

Subject to the terms and conditions of individual lease arrangements, the Council may have contractual obligations to repair, maintain or enhance certain properties.

13. Pensions

Participation in Pension Schemes

As part of the terms and conditions of employment of its employees, the Council offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Council has a commitment to make the payments and this commitment needs to be disclosed at the time that employees earn their future entitlement.

The Council participates in the following pension schemes which provide members with benefits related to pay and service:

- Teachers' Pension Scheme

- Local Government Pension Scheme
- Cardiff City Transport Services Pension Schemes

Teachers' Pension Scheme

Unless they opt out, teachers employed by the Council are members of the Teachers' Pension Scheme, administered by the Teacher's Pension Agency on behalf of the Department for Education. It is a defined benefit scheme and although it is unfunded, it is a notional fund as a basis for calculating the employer's contribution rate. However, it is not possible for the Council to identify its share of the underlying liabilities of the scheme attributable to its own employees and so for the purposes of the Statement of Accounts it is accounted for on the same basis as a defined contribution scheme, i.e. the cost charged to Net Cost of Services in the year is the cost of the Council's contributions to the scheme.

In 2021/22 the Council paid £32.252 million in respect of teachers' pension costs, which represents 23.7% of teachers' pensionable pay for 2021/22 (£30.592 million representing 23.7% of teachers' pensionable pay for 2020/21). In addition, the Council is responsible for the costs of any additional benefits awarded on early retirement outside of the Teachers' scheme. These benefits are fully accrued in the pension's liability for unfunded liabilities.

Local Government Pension Scheme

The Council's non-teaching employees are automatically enrolled unless they choose to opt out of joining the Cardiff and Vale of Glamorgan Pension Fund (The Fund), for which the Council acts as Administering Authority. This is a defined benefit scheme based on career-average pensionable salary. Both the Council and the employees pay contributions into the Fund, calculated at a level intended to balance its liabilities and assets.

The Local Government Pension Scheme is a funded scheme i.e. it has assets as well as liabilities. In addition, the Council has unfunded pension liabilities in respect of its commitment to make payments directly to certain pensioners arising from arrangements made in earlier years to award enhanced benefits.

The disclosures below relate to the Fund and, where applicable, certain unfunded benefits provided by the Employer as referred to above.

During 2020/21 the Council entered into a Deed of Agreement which confirms the subsumption of the Cardiff City Transport Services Ltd Local Government Pension Scheme (LGPS) liabilities as originally intended on the creation of the Company in 1986.

Transactions relating to retirement benefits

The core financial statements have been compiled in accordance with International Accounting Standards 19 – Employee Benefits (IAS 19) and for the Local Government Pension Scheme, include the cost to the Council of pension entitlements earned in the year rather than the cost of contributions paid into the Fund. The cost of entitlements earned which is known as the Current Service Cost has been recognised in the Net Cost of Services in the Comprehensive Income and Expenditure Statement. However, the charge that is required to be made against Council Tax in respect of pensions is to be based on the amount payable to the pension fund during the year. To achieve this, IAS 19 costs are reversed out in the Movement in Reserves Statement and replaced with the employers' contribution payable during the year.

The following table sets out the requisite transactions for the LGPS that have been made by Cardiff Council in the Comprehensive Income and Expenditure Statement and Movement in Reserves Statement during the year.

2020/21				2021/22		
Funded scheme £000	Unfunded liabilities £000	Total £000		Funded scheme £000	Unfunded liabilities £000	Total £000
			Comprehensive Income and Expenditure Statement (CIES)			
			Net Cost of Services			
71,580	0	71,580	Current Service Cost	104,900	0	104,900
1,410	0	1,410	Past Service Costs	1,470	0	1,470
			Financing & Investment Income and Expenditure			
17,850	980	18,830	Interest on net defined benefit liability/(asset)	21,260	910	22,170
90,840	980	91,820	Net charge to CIES	127,630	910	128,540
			Remeasurement of the net Defined Liability comprising			
(229,490)	0	(229,490)	Returns on Plan Assets excluding amounts included in net interest	(124,670)	0	(124,670)
442,720	3,260	445,980	Actuarial (gains)/losses arising from changes in Financial assumptions	(160,590)	(1,210)	(161,800)
0	0	0	Actuarial (gains)/losses arising from changes in demographic assumptions	(24,350)	(560)	(24,910)
(17,280)	(620)	(17,900)	Other experience and Actuarial adjustments	7,570	(3,210)	4,360
195,950	2,640	198,590	Total Remeasurements recognised in Other Comprehensive Income	(302,040)	(4,980)	(307,020)
286,790	3,620	290,410	Total charged to Comprehensive Income and Expenditure Statement	(174,410)	(4,070)	(178,480)

2020/21				2021/22		
Funded scheme £000	Unfunded liabilities £000	Total £000		Funded scheme £000	Unfunded liabilities £000	Total £000
			Movement in Reserves Statement			
(90,840)	(980)	(91,820)	Reversal of net charges made for retirement benefits in accordance with IAS19	(127,630)	(910)	(128,540)
			Actual amount charged against Council Tax in respect of pensions for the year			
43,230	0	43,230	Employers contributions payable to the scheme	45,850	0	45,850
0	3,020	3,020	Payments in respect of unfunded pensions liabilities *	0	2,790	2,790
43,230	3,020	46,250	Total	45,850	2,790	48,640

* Included in this figure are enhanced benefits awarded to teachers for which the Council is responsible and some unfunded liabilities which are administered by Rhondda Cynon Taf (RCT) Council on behalf of the Council.

The net pension liability reported in the accounts includes a potential liability related to the McCloud judgement. The pension fund actuary, Aon Hewitt, has based the estimate on the major provisions of the estimate, however, there remains some uncertainty over the final outcome which will not be clarified for some time.

Reconciliation of Funded Status to Balance Sheet

31 March 2021				31 March 2022		
Funded scheme £000	Unfunded liabilities £000	Total £000		Funded scheme £000	Unfunded liabilities £000	Total £000
(1,974,720)	(44,120)	(2,018,840)	Opening present value of liabilities	(2,476,000)	(44,720)	(2,520,720)
(71,580)	0	(71,580)	Current service cost	(104,900)	0	(104,900)
(45,660)	(980)	(46,640)	Interest cost	(51,540)	(910)	(52,450)
(12,580)	0	(12,580)	Contributions by participants	(13,410)	0	(13,410)
(425,440)	(2,640)	(428,080)	Remeasurements in Other Comprehensive Income (OCI)	177,330	4,980	182,310
55,390	3,020	58,410	Net benefits paid out *	57,880	2,790	60,670
(1,410)	0	(1,410)	Past service cost	(1,470)	0	(1,470)
(2,476,000)	(44,720)	(2,520,720)	Closing present value of liabilities	(2,412,110)	(37,860)	(2,449,970)
1,183,130	0	1,183,130	Opening fair value of assets	1,440,850	0	1,440,850
27,810	0	27,810	Interest income on assets	30,280	0	30,280
229,490	0	229,490	Remeasurement gains/(losses) on assets	124,710	0	124,710
43,230	3,020	46,250	Contributions by employer	45,850	2,790	48,640
12,580	0	12,580	Contributions by participants	13,410	0	13,410
(55,390)	(3,020)	(58,410)	Net benefits paid out *	(57,880)	(2,790)	(60,670)
1,440,850	0	1,440,850	Closing fair value of assets	1,597,220	0	1,597,220
(1,035,150)	(44,720)	(1,079,870)	Net pension asset /(liability)*	(814,890)	(37,860)	(852,750)

*The figures for net benefits paid out consists of net cash-flow out of the Fund in respect of the employer, excluding contributions and any death in service lump sums paid, and including an approximate allowance for the expected cost of death in service lump sums.

It is important to note that this is a snapshot of the position as at 31 March 2022. The Pension Fund is a defined benefit scheme, which means that members' benefits are not linked to stock market performance. The Pension Fund is a long-term investor and members can be assured that contributions are reviewed as part of the triennial valuation.

There has been a significant decrease in the pension liability at 31 March 2022 as compared to the previous year. This is primarily due to a change in the actuarial assumptions as shown in the table below which sets out the basis for estimating assets and liabilities.

Contributions for year ending 31 March 2023

Local Government Scheme - employer's regular contributions to the Fund for the accounting period ending 31 March 2023 are estimated to be £52.932 million. Additional contributions may also become due in

respect of any employer discretions to enhance members' benefits in the Fund over the next accounting period.

Unfunded liabilities - in the accounting period ending 31 March 2023 the Council expects to pay £3.012 million directly to beneficiaries.

Basis for estimating assets and liabilities

The principal assumptions used by the independent qualified actuaries in updating the full March 2019 valuation figures as at 31 March 2022, for IAS19 purposes, are shown in the following table:

31 March 2021	Assumptions	31 March 2022
	Longevity at 45 for Current Pensioners (years)	
23.3	Men	23.2
26.1	Women	26.0
	Longevity at 65 for Current Pensioners (years)	
22.3	Men	22.1
24.7	Women	24.6
	Rates	
2.7%	Rate of Inflation - Consumer Price Index (CPI)	3.0%
3.7%	Rate of general increase in salaries	4.0%
2.7%	Rate of increase to pensions in payment	3.0%
2.7%	Rate of increase to deferred pensions	3.0%
2.1%	Discount rate for scheme liabilities	2.7%

Asset Allocation

The approximate split of assets for the Fund as a whole is shown in the following table. The asset allocation in the fund is notional and the assets are assumed to be invested in line with the investments of the Fund set out below for the purposes of calculating the return to be applied to those notional assets.

The Council does not invest in property or assets related to itself. However, it is possible that assets may be invested in shares relating to some of the private sector employers participating in the Fund if it forms part of the balanced investment strategy.

31 March 2021				31 March 2022		
Quoted %	Unquoted %	Total %	Assets	Quoted %	Unquoted %	Total %
62.1	3.5	65.6	Equities	63.8	3.7	67.5
6.6	0.0	6.6	Property	6.9	0.0	6.9
10.7	0.0	10.7	Government Bonds	9.2	0.0	9.2
15.7	0.0	15.7	Corporate Bonds	8.4	0.0	8.4
0.0	0.0	0.0	Multi Asset Credit	5.7	0.0	5.7
1.4	0.0	1.4	Cash	2.3	0.0	2.3
96.5	3.5	100.0	Total	96.3	3.7	100.0

History of Asset Values, Present Value of Liabilities and Surplus/ (Deficit)

	31 March 2018	31 March 2019	31 March 2020	31 March 2021	31 March 2022
	£000	£000	£000	£000	£000
Fair value of assets	1,230,630	1,317,980	1,183,130	1,440,850	1,597,220
Present value of funded liabilities	(1,820,380)	(1,931,978)	(1,974,720)	(2,476,000)	(2,412,110)
Present value of unfunded liabilities	(46,520)	(48,720)	(44,120)	(44,720)	(37,860)
Surplus/(deficit)	(636,270)	(662,718)	(835,710)	(1,079,870)	(852,750)

Sensitivity Analysis of Present Value of Funded Liabilities

Results of sensitivity are shown below, in each case, only the assumption mentioned is altered and all other assumptions remain the same. The sensitivity of unfunded benefits is not included on materiality grounds.

Funded Defined Benefit Obligation £2,412,110	+0.1% p.a		-0.1% p.a	
Change in Assumptions on Present value of the funded defined benefit obligations	£000	% Increase / Decrease to Employee Liability	£000	
Adjustment to Discount rate	2,363,870	-2.0%	2.1%	2,462,760
Adjustment to Salary Increase rate	2,416,930	0.2%	-0.2%	2,407,290
Adjustment to Pension Increase rate	2,455,530	1.8%	-1.8%	2,368,690
	-1 year		1 year	
Adjustment to Mortality rate	2,496,530	3.5%	-3.5%	2,327,690

Cardiff Bus Pension Schemes

In March 2021 the Council entered into a Flexible Apportionment Arrangement (FAA) in respect of the Cardiff City Transport Services Limited (Cardiff Bus) Pension Scheme. Under this arrangement, the company ceased to be the employer of the scheme and the Council became the Scheme's principal employer and the sole statutory employer of the scheme. The scheme relates to two defined benefit funded pension schemes administered by Trustees under a Deed and closed to any new entrants and future accrual. Assets held are invested in third party professionally managed funds. The level of contributions made to the schemes and the cost of contributions included in the financial statements are based on the recommendations of independent actuaries and will be updated as part of the next triennial valuation as at 31 March 2024. The transfer also includes a defined contribution scheme which carries a guaranteed minimum return for its members, which is also closed to new members.

Reconciliation of Funded Status to Balance Sheet

31 March 2021 £000	Cardiff Bus Defined Contribution Pension Scheme	31 March 2022 £000
(13,220)	Opening present value of liabilities	(13,138)
(18)	Interest cost	(242)
100	Remeasurement (gains)/losses	(468)
0	Net benefits paid out	868

(13,138)	Closing present value of liabilities	(12,980)
11,933	Opening fair value of assets	11,891
16	Interest income on assets	218
(58)	Remeasurement gains/(losses) on assets	(316)
0	Net benefits paid out	(868)
11,891	Closing fair value of assets	10,925
(1,247)	Net pension asset /(liability)	(2,055)

31 March 2021	Cardiff Bus Defined Benefit Pension Scheme	31 March 2022
£000		£000
(40,435)	Opening present value of liabilities	(40,045)
(56)	Interest cost	(751)
309	Remeasurement (gains)/losses	1,596
137	Net benefits paid out	1,058
(40,045)	Closing present value of liabilities	(38,142)
40,739	Opening fair value of assets	40,694
56	Interest income on assets	765
36	Remeasurement gains/(losses) on assets	(459)
(137)	Net benefits paid out	(1,058)
40,694	Closing fair value of assets	39,942
649	Net pension asset /(liability)	1,800

31 March 2021	Cardiff Bus Defined Benefit Pension Scheme	31 March 2022
%	Assets	%
23.1	Diversified Growth Funds	24.3
23.7	Cash & Liability Driven Investments	21.7
53.2	Bonds	54.0
100.0	Total	100.0

14. Non-Current Assets

Property, Plant and Equipment	Council Dwellings	Other Land & Buildings	Vehicles, Plant & Equipment	Community Assets	Surplus Assets	P, P & E under construction	Total Property, Plant & Equipment
Movements in Cost or Values	£000	£000	£000	£000	£000	£000	£000
1 April 2020	650,686	832,653	40,760	19,897	44,540	38,339	1,626,875
Additions	17,222	17,204	10,146	0	34,010	50,278	128,860
Revaluations Increases/(Decreases) recognised in the RR*	25,562	172	0	0	(1,100)	0	24,634
Revaluations Increases/(Decreases) recognised in the SDPS**	(68,495)	(697)	0	0	(192)	0	(69,384)
Impairment Losses/Reversals to RR	0	(233)	0	0	0	0	(233)
Impairment Losses/Reversals to SDPS	(166)	(23)	0	0	(2,874)	(1,483)	(4,546)
Derecognition - Disposals	(55)	(120)	(10,550)	0	(898)	0	(11,623)
Reclassified (to)/from Held for Sale	0	(23)	0	0	1,000	0	977
Other Reclassifications - Transfers	6,028	2,324	9,074	0	200	(20,280)	(2,654)
31 March 2021	630,782	851,257	49,430	19,897	74,686	66,854	1,692,906
Additions	28,529	27,589	16,678	727	8,928	56,727	139,178
Revaluations Increases/(Decreases) recognised in the RR	11,734	4,629	0	0	(839)	0	15,524
Revaluations Increases/(Decreases) recognised in the SDPS	(30,337)	(50,081)	0	(96)	(5,459)	0	(85,973)
Impairment Losses/Reversals to RR	0	(541)	0	0	(40)	0	(581)
Impairment Losses/Reversals to SDPS	600	(1,374)	0	0	(560)	(36)	(1,370)
Derecognition - Disposals	0	(781)	(3,451)	0	0	(36)	(4,268)
Reclassified (to)/from Held for Sale	0	0	0	0	395	0	395
Other Reclassifications - Transfers	12,292	6,592	2,280	3,048	(803)	(34,289)	(10,880)
31 March 2022	653,600	837,290	64,937	23,576	76,308	89,220	1,744,931
Movements in Depreciation/Impairment							
1 April 2020	20,812	28,569	25,187	0	0	0	74,568
Depreciation Charge	9,324	22,123	6,325	0	0	0	37,772
Depreciation written out on Impairment	0	(25)	0	0	0	0	(25)
Depreciation written out to the RR	0	(9)	0	0	0	0	(9)
Depreciation written out to the SDPS	(20,811)	(409)	0	0	0	0	(21,220)
Derecognition - Disposals	0	(120)	(10,550)	0	0	0	(10,670)
Reclassifications - Transfers	0	(17)	0	0	0	0	(17)
31 March 2021	9,325	50,112	20,962	0	0	0	80,399
Depreciation Charge	9,534	22,841	8,317	0	0	0	40,692
Depreciation written out on Impairment	0	0	0	0	0	0	0
Depreciation written out to the RR	0	(17,093)	0	0	0	0	(17,093)
Depreciation written out to the SDPS	(9,324)	(32,939)	0	0	0	0	(42,263)
Derecognition - Disposals	0	(781)	(3,440)	0	0	(36)	(4,257)
Reclassifications - Transfers	600	0	0	0	(600)	0	0

31 March 2022	10,135	22,140	25,839	0	(600)	(36)	57,478
Net Book Value							
At 31 March 2021	621,457	801,145	28,468	19,897	74,686	66,854	1,612,507
At 31 March 2022	643,465	815,150	39,098	23,576	76,908	89,256	1,687,453

*RR Revaluation Reserve

**SDPS Surplus or Deficit on Provision of Services

2020/21	Net Book Value	2021/22
285,682	Infrastructure Assets	304,749
1,612,507	Other PPE Assets	1,687,453
1,898,189	Total PPE Assets	1,992,202

In accordance with the Temporary Relief offered by the update to the Code on infrastructure assets this note does not include disclosure of gross cost and accumulated depreciation for infrastructure assets because historical reporting practices and resultant information deficits mean that this would not faithfully represent the asset position to the users of the financial statements.

As detailed in the revised guidance applicable to all authorities, the authority has chosen not to disclose this information as the previously reported practices and resultant information deficits mean that gross cost and accumulated depreciation are not measured accurately and would not provide the basis for the users of the financial statements to take economic or other decisions relating to infrastructure assets.

The authority has determined in accordance with Regulation 24L Wales of the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003 (as amended) that the carrying amounts to be derecognised for infrastructure assets when there is replacement expenditure, is nil.

The Infrastructure Assets Net Book Value is as follows:

2020/21		2021/22
£000		£000
289,277	Net Book Value at 1 April	285,682
15,585	Additions	33,063
(20,415)	Depreciation	(22,701)
1,235	Other movements in cost (Reclassification)	8,705
285,682	Net Book Value at 31 March	304,749

Heritage Assets

2020/21 £000		2021/22 £000
58,616	Balance at 1 April	58,682
66	Additions	167
0	Revaluation increases /(decreases) to RR	0
58,682	Balance at 31 March	58,849

The Council has tangible heritage assets which consist mainly of the following three categories: -

- public art
- scheduled ancient monuments for which it is responsible
- paintings, artefacts and civic regalia.

The notes below indicate the treatment of each of the above three categories in these accounts.

Public art - there are over 100 pieces of public art owned by the Council across the city, including freestanding artworks and significant pieces integrated into the design of buildings. These assets are not identified or valued separately in the Council's Balance Sheet as conventional valuation approaches lack sufficient reliability. In addition, the costs of obtaining valuations for these items would be disproportionate to the benefits. Details of these assets are held within the Cardiff Public Art Register, which is available on the Council's internet site <http://www.cardiff.gov.uk/citydesign>.

Scheduled ancient monuments - the Council is responsible or part responsible for 20 of the 31 scheduled ancient monuments in the city. These are required to be protected for their contribution to knowledge and culture and include prehistoric burial sites and mounds, castles and forts, religious sites, defence structures as well as other sites of industrial significance. Unless expenditure has been incurred on these assets previously, these sites are not included in the Council's accounts at historic cost or value. Given the unique and often diverse nature of these assets, conventional valuation approaches lack sufficient reliability and the costs of obtaining valuations for these items would be disproportionate to the benefits. Details of these monuments are held within the scheduled ancient monuments in Cardiff information leaflet which is available on <http://www.cardiff.gov.uk/conservation>.

Paintings, artefacts and civic regalia - the Council has a collection of paintings, artefacts and civic regalia, much of which is related to local interest. The main items in terms of number and value are collections at the castle reflecting its historic significance and interpretation for visitors. Other items held at public buildings have been accumulated over a number of years. These items are included in the balance sheet at a valuation of £42.594 million undertaken externally as at 1 April 2019, by Mr. A.N. Schoon, Antiques and Fine Art Valuer.

Council policy on acquisitions, disposals, care and conservation - where resources allow, the Council will seek to create, acquire and preserve heritage resources for the benefits of its citizens in partnership with other public and private sector bodies using grant and other funding opportunities. Acquisitions are rare, although public art is often commissioned as part of regeneration schemes.

For assets held at the castle, acquisition, disposal and care is undertaken in accordance with the museum accreditation scheme. The statutory requirements placed upon the owners of scheduled ancient monuments

are likely to make the disposal of assets within Council ownership unviable. Before any work, alteration or controlled archaeological excavations are undertaken, consent is obtained from the Welsh Government.

Investment Properties

The following table summarises the movement in the fair value of investment properties over the year:

2020/21 £000		2021/22 £000
178,521	Balance at 1 April	156,238
1,015	Additions	17,180
(26)	Impairment	(12)
(14,807)	Disposals	(50)
0	Reclassified (to) / from Held for Sale	0
1,418	Other Reclassifications	2,175
0	Revaluation increases / (decreases) to RR*	0
(9,883)	Revaluation increases / (decreases) to SDPS**	(24,813)
156,238	Balance at 31 March	150,718

* Revaluation Reserve

** Surplus/Deficit on Provision of Services

The following items have been accounted for within Financing and Investment in the Comprehensive Income and Expenditure Statement:

2020/21 £000		2021/22 £000
(11,059)	Rental income from investment property	(10,318)
4,439	Direct operating expenses arising from investment property	3,273
(6,620)	Net (gain) / loss	(7,045)

Intangible Assets

Movements in intangible assets during 2021/22 are summarised as follows:

2020/21 Total £000		2021/22		
		Other Intangible Assets £000	Intangible AUC £000	Total £000
	Cost or Valuation		0	
10,559	Balance at 1 April	4,418	0	4,418
302	Additions	352	0	352
(6,443)	Derecognition - Disposals	(30)	0	(30)
4,418	Balance at 31 March	4,740	0	4,740
	Amortisation		0	
8,267	Balance at 1 April	2,707	0	2,707
884	Amortisation	928	0	928
(6,444)	Derecognition - Disposals	(30)	0	(30)
2,707	Balance at 31 March	3,605	0	3,605
	Net Book Value:			
1,711	Balance at 31 March	1,135	0	1,135

Capital Expenditure and Capital Financing

Capital expenditure incurred in the year is shown in the following table, together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by borrowing, it results in an increase in the Capital Financing Requirement (CFR), a measure of the capital expenditure incurred historically by the Council that has yet to be paid for. Prudent provision for the repayment of external borrowing reduces the CFR.

2020/21		2021/22
£000		£000
848,897	Opening Capital Financing Requirement*	858,757
	Capital Expenditure:	
144,445	Property, Plant and Equipment	172,241
66	Heritage Assets	167
351	Assets Held for Sale	137
1,015	Investment Properties	17,180
302	Intangible Assets	352
7,985	Loans / Equity	7,751
12,132	Expenditure on REFCUS	19,306
	Sources of Finance:	
(6,455)	Capital Receipts	(3,781)
(95,296)	Government grants and other contributions	(136,674)
(3,373)	Direct revenue contributions and reserves	(3,940)
(49,312)	Prudent revenue and capital provision for loan repayment	(45,547)
(2,000)	Amendment for Reduction in Landfill Provision	0
858,757	Closing Capital Financing Requirement*	885,949
	Explanation of movements in year:	
2,607	Increase / (Decrease) in underlying need to borrow (supported by government financial assistance)	2,437
7,253	Increase / (Decrease) in underlying need to borrow (unsupported by government financial assistance)	24,755
9,860	Increase in Capital Financing Requirement	27,192

*This includes a notional amount in respect of Landfill provision of 2020/21 £17.348 million and 2021/22 £16.329 million for landfill restoration and after care. Where future cost estimates are reviewed, this results in either an increase or decrease in the provision.

Prudent Revenue Provision

The Council is required to set aside annually from its revenue budget, a prudent amount for the repayment of borrowing historically undertaken to pay for capital expenditure. The amount is set having regard to Welsh Government Guidance and a policy agreed by Council as part of its budget proposals each year. This amount reduces the Council's underlying need to borrow, the Capital Financing Requirement (CFR).

Depreciation, impairment charges and finance lease charges included in the Comprehensive Income and Expenditure Statement are accounting charges. These are reversed and replaced by the prudent revenue provision via an appropriation to/from the Capital Adjustment Account in the Movement in Reserves Statement.

2020/21		2021/22
£000		£000
24,714	Council Fund provision	31,523
13,396	Housing Revenue Account provision	13,015
38,110	Prudent revenue provision	44,538

Revenue Expenditure funded from Capital under Statute (REFCUS)

The following revenue amounts were treated as capital expenditure to be paid for from capital resources. The table includes expenditure on items that do not result in the creation or enhancement of an asset for the Council or where specific approval has been received from Welsh Government to treat such expenditure as capital expenditure and meet from capital resources.

2020/21		2021/22
£000		£000
	Expenditure:	
4,181	Housing Improvement Grants	5,117
4,403	Buildings not owned by Cardiff Council	9,837
1,244	Grants awarded (not Housing Grants)	4,352
2,304	Repayment of Grant	0
12,132	Charged to Income and Expenditure Statement	19,306
	Funded by:	
(7,734)	Grants and Contributions	(16,613)
(4,398)	Borrowing, Receipts and other Capital Resources	(2,693)
(12,132)		(19,306)

Significant Capital Expenditure contractual commitments

At 31 March 2022, the significant capital expenditure commitments scheduled for completion in 2022/23 and future years is shown below (£92.940 million 2020/21):

Capital Scheme	£000
Fitzalan High School	20,295
Lydstep Flats Recladding	14,756
Cardiff Heat Network	12,750
Cardiff Living - Eastern High	12,427
New Build Scheme - St Mellons Centre	12,138
New Build Scheme - Maelfa	9,862
Ice Arena Acquisition	5,950
City Centre East - Churchill Way/Canal	5,420
Pre- Contract Service Agreement - Cardiff Arena	4,290
Cycleways Cathays Terrace/Whitchurch Rd	3,978
New Build Scheme - Iorwerth Jones Centre	3,842
LED Residential	2,893
Cardiff Living - Highfields	2,752
New Build Scheme - Wakehurst Place	2,119
ISV Site 2 Land Acquisition	1,550
Llanishen High School Autism Unit	1,179

Tudor Street Environmental Improvements	934
Cardiff Living - Howardian	623
Total	117,758

15. Financial Instruments

Financial Instrument Balances

The following categories of Financial Instruments (Assets and Liabilities) are included in the Balance Sheet. They arise as a result of the Council's Treasury Management activities as well as Financial Instruments issued to further service objectives. Further detail, and where applicable and material, a Fair value is shown in the sections below, including the method of determining fair value in accordance with accounting policies for Financial Assets and Liabilities, and consideration of the business model for holding investments. Creditors are shown separately in the respective notes rather than as financial instruments:

31 March 2021				31 March 2022		
Long Term	Short Term	Total		Long Term	Short Term	Total
£000	£000	£000		£000	£000	£000
			Amortised Cost :			
0	98,862	98,862	Investments - Principal	0	210,012	210,012
0	20	20	Investments - Accrued Interest	0	93	93
0	34,450	34,450	Cash and Cash Equivalents	0	23,718	23,718
0	0	0	Cash and Cash Equivalents Accrued Interest	0	33	33
0	133,332	133,332	Total Investments at Amortised Cost Included in Investments	0	233,856	233,856
14,792	0	14,792	Total Investments at Fair Value through Other Comprehensive Income	24,749	0	24,749
1,285	786	2,071	Loans	2,103	449	2,552
4,666	167,619	172,285	Other Debtors	8,803	183,851	192,654
5,951	168,405	174,356	Total Debtors	10,906	184,300	195,206
20,743	301,737	322,480	Total Financial Assets	35,655	418,156	453,811
			Financial liabilities at Amortised Cost			
(783,666)	(27,013)	(810,679)	Loans (Principal)	(832,819)	(22,802)	(855,621)
0	(8,380)	(8,380)	Loans Accrued Interest	0	(8,509)	(8,509)
(783,666)	(35,393)	(819,059)	Total Borrowings	(832,819)	(31,311)	(864,130)

Investments at amortised cost include:

- temporary investments deposited for various maturities with financial institutions. The fair value is deemed to be the carrying value (Level 2).

Investments at Fair Value through Other Comprehensive Income include:

- the Council's 100% shareholding in Cardiff City Transport Services Limited. The Council's shareholding is not listed on any quoted market, however accounting rules require a fair value to be estimated. The valuation estimate is based on the net worth of the company as per its draft set of financial

accounts (Level 3). The valuation can fluctuate dependent on the company's performance, technical accounting adjustments and economic climate and so any accounting valuation should be used with caution. Any change in value is offset by a corresponding movement to the 'Financial Instruments Revaluation Reserve'; hence there is no impact on Council Tax payable. During 2021/22, the Board of Cardiff Bus authorised the issue of additional shares and the Council agreed the acquisition of these shares at a value of £6.6 million (£7 million in 2020/21) as part of the implementation of a financial support package. The fair value of the investment at 31 March 2022 is estimated to be £24.046 million (£14.059 million in 2020/21)

- various minority equity holdings in companies are included either at cost or at quoted prices where available.

The above are held or acquired for Council policy purposes and have been elected to be accounted for as Fair Value through Other Comprehensive Income.

Debtors include:

- loans to small to medium enterprises including those for town centre regeneration and car loans to eligible Council staff
- grants, income due from service users, partners, deferred capital receipts to be received and offset by an impairment for credit losses where applicable.

Liabilities at Amortised Cost include:

- external borrowing undertaken to fund capital expenditure and short term cash flow requirements. It includes Lender Option Borrower Option Loans (LOBO) which allow the lender to change the rate of interest at specified periods, allowing the Council to either accept the new rate or repay the loan before the contractual maturity date. The date of maturity for such instruments is assumed to be the contractual period to maturity rather than the next date that the lender could request a change in the rate. Where possible and viable, opportunities for early repayment are considered. The carrying amounts below also include accrued interest payable at 31 March 2022 Interest payable for 2021/22 is £8.509 million (£8.380 million in 2020/21).

31 March 2021			Valuation Method - Level	31 March 2022	
Carrying amount £000	Fair value £000			Carrying amount £000	Fair value £000
(706,478)	(1,011,937)	Public Works Loan Board Loans (PWLB)	Level 2	(770,882)	(983,511)
(51,629)	(77,718)	Lender Option Borrower Option Loans	Level 2	(51,632)	(70,297)
(22,550)	(18,483)	Welsh Government	Level 2	(23,281)	(17,828)
(38,402)	(38,808)	Local Authorities and Other Loans	Level 2	(18,335)	(18,316)
(819,059)	(1,146,946)	Financial Liabilities		(864,130)	(1,089,952)

The fair value of borrowing and financial liabilities is more than the carrying amount because the Council's portfolio of loans includes a number of fixed rate loans where the interest rate payable is higher than the rates available for similar loans at the Balance Sheet date.

Fair value calculations use the following assumptions:

- for PWLB debt, the transfer or fair value shown in the table is based on new borrowing rates from the PWLB for equivalent loans at 31 March 2022. An exit price fair value of £1.157 billion is also calculated using early repayment discount rates which are lower than equivalent loan rates. The Council has no contractual obligation to pay these penalty costs and would not incur any additional cost if the loans run to their planned maturity date
- for other market debt and investments, the discount rate used is the rate available for an instrument with the same terms from a comparable lender
- no early repayment or impairment is recognised.

Financial Instrument Gains/Losses

The following table shows the gains and losses recognised in the Comprehensive Income and Expenditure Statement in relation to Financial Instruments:

Financial Liabilities	Financial Assets			Total	Financial Liabilities	Financial Assets			Total
	Measured at Amortised Cost	Amortised Cost	Investments at Fair Value through Other Comprehensive Income			Measured at Amortised Cost	Amortised Cost	Investments at Fair Value through Other Comprehensive Income	
2020-21 £000				2021-22 £000					
34,020	0	0	34,020	Interest Payable & Similar Charges	34,108	0	0	34,108	
0	(376)	0	(376)	Interest and Investment Income	0	(381)	0	(381)	
0	0	(148)	(148)	(Gain)/loss arising on Disposal / Derecognition of Financial Assets	0	0	(98)	(98)	
0	0	2,283	2,283	(Gain)/loss arising on Revaluation or Disposal of Financial Assets	0	0	(3,382)	(3,382)	
34,020	(376)	2,135	35,779	Net (gain) / loss for the year	34,108	(381)	(3,480)	30,247	

Gains and losses include interest payable on borrowing, amounts receivable on investments, gains on disposal of investments and also movements from estimating changes in value of investments at fair value.

Nature and Extent of Risks arising from Financial Instruments

The Council's activities in relation to financial instruments whether for treasury management purposes or service objectives expose it to a variety of risks. In undertaking its treasury management activities, the overriding objective is to minimise the risk of adverse consequences or loss, whilst at the same time not unduly constraining investment returns or unnecessarily incurring interest costs. Given the nature of investments, a trade-off between security, liquidity and yield cannot be avoided i.e. there is risk of default. This risk is enhanced when loans to external organisations are provided for service delivery objectives and indicators of significant impairment are considered at the balance sheet date.

Treasury management risks include credit and counterparty, liquidity and refinancing, interest rate, market value, exchange rate, fraud and regulatory risk. The Council has Treasury Management Practices to address and mitigate these risks. It has adopted the CIPFA Treasury Management Code of Practice and sets indicators to control key financial instrument risks. Further details in relation to key risks are disclosed in the following sections where relevant.

Credit Risk

Risk that other parties may fail to pay amounts due to the Council. It arises from lending of temporary cash balances as part of the Council's Treasury Management activities, from exposure to the Council's customers and from organisations to whom a loan has been provided.

An impairment for bad debt is made where there is deemed to be a risk of expected credit losses. The following table summarises the Council's main exposures to credit risk.

31 March 2021 £000	Likelihood of Default	31 March 2022 £000
	Deposits are placed only with banks and building societies that have Fitch minimum criteria of F1 (i.e. highest credit quality). Lending is restricted to a maximum amount and duration for each financial institution, also taking into account extent of public ownership and sovereign rating. A risk of non-recoverability applies to all of the Council's deposits, requiring rigorous monitoring of credit risk and credit criteria. The Council uses treasury management advisors who assist in this process. Using historic data adjusted for current financial market conditions and based on the level of counterparty exposure at 31 March 2022, the expected credit loss calculated on a historic risk of default basis is 0.01% or £21,409. This is minimal, so no provision for expected credit loss is recognised.	
133,332	Deposits - Banks and Building societies	233,856
	Repayments are recovered directly from employees pay and indemnity insurance is a condition of the loan. Default experience is minimal.	
360	Car Loans	282
	Includes loans to SME's and Town Centre \loans. Where there is deemed to be a risk of non-repayment a provision for impairment is considered.	
1,711	Loans to External bodies	2,269
	The Council does not generally allow credit for customers and provision is made for non-payment based on the age profile of outstanding debt, adjusted for large invoices known to have been settled after balance sheet date and any other material factors that could affect the ultimate sum collectable. Other debt such as grant income due from government bodies and year-end accruals of income is considered to be 100% collectable and impairment for non-payment is not usually considered necessary The impairment for bad debt in 2021/22 was based on the adjusted age profile disclosed as following :	
13,031	Less than one year	17,123
1,445	1-2 years	1,456
442	2-3 years	614
301	3-4 years	337
115	4-5 years	166
444	Over 5 years	497
15,778	Customers	20,193
151,181	Total	256,600

Liquidity and Refinancing Risk

This is the possibility that the Council may not have funds available to make payments or have to refinance a financial liability at disadvantageous interest rate or terms. The Council has ready access to funds from the financial markets and Public Works Loan Board in order to raise finance. Within its Treasury Management Strategy, limits are set on the proportion of its fixed rate loans maturing during specified periods. The amounts of fixed rate debt maturing in any period are disclosed in the following table:

31 March 2021 £000	Loans Outstanding	31 March 2022 £000
698,866	Public Works Loans Board	763,077
51,000	Market Lender Option Borrower Option (LOBO)	51,000
22,550	Welsh Government	23,281
38,263	Local Authorities and Other Loans	18,263
810,679	Total	855,621
27,013	Under 12 months	22,803
22,698	12 months and within 24 months	4,459
13,370	24 months and within 5 years	18,187
66,310	5 years and within 10 years	76,638
175,275	10 years and within 20 years	174,522
170,000	20 years and within 30 years	176,800
212,689	30 years and within 40 years	217,888
118,324	40 years and within 50 years	159,324
5,000	50 years and within 60 years	5,000
810,679	Total	855,621

Currently, £29 million of the LOBO loans are subject to the lender having the right to change the rate of interest payable during the next financial year. The Council has the right to refuse the change, triggering early repayment and the need to re-finance. Details are shown in the following table:

£m	Potential Repayment Date	Option Frequency	Full Term Maturity
6	23/05/2022	6 months	21/11/2041
6	23/05/2022	6 months	21/11/2041
6	23/05/2022	6 months	23/05/2067
6	02/09/2022	6 months	23/05/2067
5	15/01/2023	5 years	17/01/2078
22	21/11/2025	5 years	23/11/2065

Interest Rate Risk

The possibility that financial loss might arise for the Council as a result of changes in interest rates. The main impacts of interest rate movements are set out below:

Variable affected by interest rate fluctuations	Impact of Variation	Actions to mitigate interest rate risk
Interest earned on variable rate investments	Interest rate rises will increase income credited to the Comprehensive Income and Expenditure Statement, while reductions may result in less income than budgeted.	Production and Council approval of a Treasury Management Strategy at the start of each financial year with a spread of maturity profiles for Investments.
Interest paid on variable rate borrowings	If interest rates rise, lenders may exercise options to increase rates in a Lender Option Borrower Option loan potentially increasing the interest expense charged to the Comprehensive Income and Expenditure Statement, should the Council accept the higher rate.	Interest rate forecasts based on advice from treasury management advisors are built into the budget and monitored regularly throughout the year.
Fair value of fixed rate financial assets	Interest rate rises will have no material effect on fair value, hence fair value is not disclosed.	By borrowing and investing fixed rate, the Council aims to minimise the revenue impact of interest fluctuations to provide stability for planning purposes. Council borrowing is primarily at fixed rather than variable rates.
Fair value of fixed rate financial liabilities	Fair value will fall if interest rates rise. This will not impact on the Comprehensive Income and Expenditure Statement or Balance Sheet values for the majority of assets held at amortised cost, but will impact on the disclosure note for fair value.	

To give an indication of the Council's sensitivity to interest rate change, the table below indicates the estimated impact on the Comprehensive Income and Expenditure Statement had interest rates during 2021/22 been on average 1% higher with all other variables held constant.

Interest Rate Risk Income and Expenditure Account	£000
Increase in interest payable on borrowings	409
Increase in interest receivable on investments	(960)
Impact on Income and Expenditure Account	(551)
Increase in interest transferred to other balances and accounts	95
Net (Income)/ Expenditure	(456)

The impact of a 1% fall in interest rates may not have exactly the opposite effect, since financial instruments with calls may not be exercised by the lender or borrower.

Changes in Fair Value	£000
Change in Fair Value of Fixed Rate Investments	0
Decrease in Fair Value of Fixed Rate Borrowings	(159,381)

Foreign exchange risk

The Council's exposure to loss arising from movements in exchange rates is minimal. Borrowing and investments are carried out only in sterling.

Price Risk

This is the possibility of the Council having financial gains or losses from movements in prices of financial instruments. Whilst the Council's approved Treasury Management policy allows investments in financial instruments such as bank certificates of deposit and Government bonds. The Council invests primarily in those instruments where the sum returned on maturity is the same as the initial amount invested. For service investment purposes, the Council has equity holdings of £41,000 (£45,000 in 2020/21) which are quoted on a recognised stock exchange at 31 March 2022

The Council's 100% shareholding in Cardiff City Transport Services Ltd is not quoted on a recognised exchange and thus not subject to gains or losses from market price movements. A general shift of 5% in the fair value (positive or negative) would result in a £1.202 million gain or loss being recognised in the Movement in Reserves Statement in terms of valuations for accounts purposes only.

16. Held for Sale Assets

31 March 2021 £000		31 March 2022 £000
1,860	Balance at 1 April	918
351	Additions	137
0	De-recognition	(660)
(36)	Impairment	0
(977)	Reclassified to/(from) Held for Sale	(395)
125	Revaluation increases /(decreases) to RR*	0
(405)	Revaluation increases /(decreases) to SDPS**	0
918	Balance at 31 March	0

*Revaluation Reserve

** Surplus/Deficit on Provision of Services

17. Short Term Debtors

31 March 2021 £000		31 March 2022 £000
101,413	Central Government Bodies	108,295
23,319	Other Local Authorities & NHS Bodies	15,954
43,673	Other Entities and Individuals including Public Corporations	60,051
168,405	Total Short Term Debtors	184,300

18. Cash and Cash Equivalents

31 March 2021 £000		31 March 2022 £000
151	Cash	148
(8,909)	Bank (including cheque book schools)	6,432
43,208	Short-term deposit with banks and building societies	17,171
34,450	Total Cash and Cash Equivalents	23,751

In addition to the above, at 31 March 2022 the Council held £58,000 (£637,000 at 31 March 2021) on behalf of third parties, mainly Adult Services social care clients. This amount is not included on the balance sheet as this money does not belong to the Council.

19. Short Term Creditors

31 March 2021 £000		31 March 2022 £000
(17,786)	Central Government Bodies	(55,691)
(14,801)	Other Local Authorities & NHS Bodies	(10,204)
(96,401)	Other Entities & Individuals incl Public Corporations	(109,950)
(128,988)	Total Short Term Creditors	(175,845)

20. Interests in Other Companies and Other Organisations

The Council has five wholly owned subsidiary companies. The interest in Cardiff City Transport Services Ltd is consolidated to form the Council's group accounts which are shown later in these Statements. The interests in the other four organisations are considered immaterial in terms of both the turnover and the net assets of the group and have therefore been excluded from consolidation in 2021/22. The Council does not depend upon these four organisations for statutory service provision, and it is not considered that they expose the Council to a material level of commercial risk.

Cardiff City Transport Services Ltd. (Cardiff Bus) (company number 02001229)

Cardiff City Transport Services Ltd. is wholly owned by the Council and was set up in accordance with the provisions of the Transport Act 1985 to run the Council's municipal bus operation.

During the year, the company continued to address a number of challenges in common with the entire public transport industry as a result of the Covid-19 pandemic. This included patronage below pre covid levels impacting on income, cost increases, labour shortages and transport changes in the city. Actions taken during the year to support a transformation programme include:

- Use of the national Bus Emergency Scheme support
- Resizing of the company to meet future challenges
- Investment in modern electric fleet and infrastructure.

The Council agreed in October 2020 to implement a range measures and agreements to address risks to financial viability, allowing the company to implement a turnaround plan to build a more sustainable financial and operational future. Equity of £6.6 million was injected into the company during 2021/22 as part of an approved turnaround plan and emergency support of £1 million provided by the Council at the start of the pandemic was repaid. The Council became the statutory employer of the Cardiff Bus Pension Scheme on 3 March 2021, and the actuarial valuation of the fund as at 31 March 2021 was agreed with the Trustees of the fund as well as addressing a number of legacy issues in protecting member benefits.

The company's audited accounts, which includes any subsidiaries, are summarised below:

Tudalen 275

31 March 2021 £000		31 March 2022 £000
(41,471)	Turnover and other income	(36,892)
28,800	Operating and other expenditure	32,811
(12,671)	Net (Profit) / Loss before Taxation	(4,081)
342	Taxation	696
(12,329)	(Profit) / Loss after Taxation	(3,385)

A summary of the company's financial position is as follows:

31 March 2021 £000		31 March 2022 £000
9,739	Bus and other operating assets	26,262
17,822	Current Assets	15,144
(3,962)	Less Current Liabilities	(6,460)
	Creditors: Amounts falling due after more than one year	
(9,540)	Provisions & Long term liabilities	(10,900)
14,059	Total Assets less Liabilities	24,046
	Represented by:	
11,618	Share Capital	18,218
(1,452)	Retained Earnings	1,957
3,893	Revaluation Reserve	3,871
14,059	Net Worth	24,046

During 2021/22 the Council made payments totaling £17.408 million to Cardiff City Transport Services Ltd (£18.207 million in 2020/21), of which £9.617 million related to concessionary fares payments (£9.229 million in 2020/21), and £6.6 million in respect to acquisition of additional equity. The Council also received income of £1.850 million which included repayment of £1 million in financial support from 2020/21 (£89,000 in 2020/21).

At year-end, there is a balance due to Cardiff City Transport Services Ltd of £58,000 (£474,000 at March 2021) and a balance due of £210,000 from Cardiff City Transport Services Ltd (£1 million at March 2021).

During 2020/21 and 2021/22, no dividend was paid to the Council.

The company's auditors are Kilsby Williams.

Cardiff Business Technology Centre Ltd. (CBTC) (company number 02074331)

The company's principal activity is to promote and assist in the development of new and existing high technology and innovation companies through the provision of business/incubator premises with a high level of support services. It completed another successful year despite operational challenges of Covid restrictions. Demand for space remained consistently strong, sustaining high levels of occupancy. The company continues to offer flexible terms to newly established tenants to ensure accelerated growth and a nurturing atmosphere from which they are able to establish commercially stronger businesses. The Council's guarantee to CBTC is to pay costs not exceeding £10 in the event of the company being wound up. The company's audited accounts are summarised below

Tudalen 276

31 March 2021 £000		31 March 2022 £000
(24)	Net (Profit) / Loss before Taxation	18
9	Less: Taxation	(7)
(15)	(Profit) / Loss after Taxation	11

31 March 2021 £000		31 March 2022 £000
776	Total assets less current liabilities	755
(36)	Provision for taxation	(29)
(29)	Pension Liability	0
711	Total Assets less Liabilities	726
	Represented by:	
386	Retained Profit	402
(29)	Pension Reserve	0
354	Revaluation Reserve	324
711	Net Worth	726

During 2021/22 the Council made payments of £284,000 to CBTC (£326,000 in 2020/21) and received no income (£0 in 2020/21 from CBTC. At year end, there is no balance due to CBTC (£36,000 at 31 March 2021) and no balance due from CBTC (£0 at 31 March 2021).

The company's auditors are Gerald Thomas.

Atebion Solutions Ltd. (company number 10411758)

Atebion Solutions Ltd. is wholly owned by the Council to deliver procurement and commercial services to the public sector. Atebion staff continued to work remotely, enabling a more efficient and effective service for clients by minimising travel time. In common with the wider public procurement sector, challenges of recruitment and employee retention are impacting capacity to take on additional work. The company's audited accounts are summarised below

31 March 2021 £000		31 March 2022 £000
(25)	Net (Profit) / Loss before Taxation	(16)
4	Less: Taxation	3
(21)	(Profit) / Loss after Taxation	(13)

31 March 2021 £000		31 March 2022 £000
34	Total assets less current liabilities	43
(8)	Creditors: falling due after more than one year	(4)

26	Total Assets less Liabilities	39
	Represented by:	
26	Retained Profit	39
26	Net Worth	39

During 2021/22, the Council made no payments (£0 in 2020/21) to Atebion Solutions Ltd and received income of £79,407 (£94,732 in 2020/21) from Atebion Solutions Ltd. At year end, there is no balance due to Atebion Solutions Ltd (£0 at 31 March 2021) and a balance due of £68,733 from Atebion Solutions Ltd (£85,256 at March 2021).

The company's auditors are Azets.

Subject to relevant governance and regulatory processes, the Directors and Shareholder Representative are considering adopting Dormant Company Status for Atebion Solutions in 2023/24. If Dormant Company Status is taken forward the company has the financial assets to meet all financial liabilities in full.

Cardiff Heat Network Ltd (company number 13199235)

Cardiff Heat Network Limited is wholly owned by Cardiff Council and was incorporated on 12 February 2021. The company's principal activities are to develop and then run a sustainable heat network across the city which will supply heat to buildings agreed to be connected to the network. A two year period of construction works commenced in January 2022 in respect of the Phase 1 scope, with first live heat supplies expected to be delivered from winter 2024. Whilst global supply chain difficulties and increasing material costs are impacting on the construction programme for the network, these are currently assumed to be mitigated through a fixed price contract. Negotiations continued to take place during the year with customers of the energy to ensure sufficient take up to allow the business case assumptions for the network to be met. These targets and assumptions continue to be reviewed. The company's audited accounts are summarised below

31 March 2021 £000		31 March 2022 £000
0	Net (Profit) / Loss before Taxation	15
0	Less: Taxation	0
0	(Profit) / Loss after Taxation	15

31 March 2021 £000		31 March 2022 £000
0	Total assets less current liabilities	15
0	Creditors: falling due after more than one year	0
0	Total Assets less Liabilities	15
	Represented by:	
0	Retained Profit	15
0	Net Worth	15

There were no transactions between Cardiff Council and Cardiff Heat Network Limited for the financial year 2020/21. During 2021/22, the Council made Grant payments of £2.45 million (£0 in 2020/21) to Cardiff Heat Network Ltd and received no income (£0 in 2020/21) from Cardiff Heat Network Ltd. At year end, there is no balance due to or from Cardiff Heat Network Ltd.

The company's auditors are Azets.

Cardiff Waste Limited (company number 02664172)

The company was incorporated in November 1991, to be able to collect and dispose of waste materials of every description, operate waste disposal sites, vehicles and plant and provide related advice. The company remains dormant, with no trading activities.

21. Provisions

	Balance 31 March 2021	Utilised/ Released in year	Transfers to Provisions	Balance 31 March 2022	Not later than one year	Later than one year
	£000	£000	£000	£000	£000	£000
Insurance & MMI Scheme	(11,165)	5,269	(4,284)	(10,180)	(2,790)	(7,390)
Ferry Road Landfill	(8,070)	523	0	(7,547)	(367)	(7,180)
Lamby Way Landfill	(10,116)	354	0	(9,762)	(751)	(9,011)
City Deal	(493)	0	(93)	(586)	0	(586)
Other	(239)	141	(829)	(927)	(636)	(291)
Total	(30,083)	6,287	(5,206)	(29,002)	(4,544)	(24,458)

Insurance represents sums set aside to meet the cost of claims received, but not yet settled. The Council operates a system of self-insurance which provides cover either in part or in total for a considerable number of the Council's insured risks. Major risks including property, liability and motor vehicle are partially self-funded whereas full cover is provided for secondary risks such as 'all-risks'.

Municipal Mutual Insurance (MMI) Scheme of arrangement levy - represents a scheme that was triggered on 13 November 2012 and this will involve the claw back of a percentage of previously paid claims as well as a percentage of future claims. Further details are provided in note 27.

Landfill aftercare reflects the financial obligations to address restoration and aftercare for Lamby Way and Ferry Road sites in accordance with initial permits for the disposal of waste. These obligations can stretch for over 60 years with potentially significant but uncertain capital and revenue expenditure. The level of provision is reviewed periodically with the next review to take place in 2022/23.

Cardiff Capital Region City Deal (CCRCD) – primarily represents timing differences in relation to corporation tax.

22. Pension Strain

In addition to the costs of redundancy payments made to leavers, in some cases the Council also incurs costs relating to pension strain which it is required to pay over to the Pension Fund when individuals leave via the Severance Scheme.

This applies only to leavers who are members of the Local Government Pension Scheme and aged 55-59 at the date they leave employment with the Council. The pension strain cost to the Council is the amount it has to pay over to the Pension Fund to compensate for the lost pension contributions for these staff.

The Council has an arrangement in place with the Cardiff and Vale of Glamorgan Pension Fund whereby it has the option to pay the amounts due in respect of pension strain over a 5 year period in order to spread the impact of these costs. The following table shows the level of pension strain in the balance sheet.

31 March 2021		31 March 2022
£000	Pension Strain	£000
(1,471)	Pension Strain due within 1 year	(1,035)
(3,434)	Pension Strain due later than 1 year	(1,296)
(4,905)	Total Pension Strain	(2,331)

23. Deferred Liabilities

These are amounts paid in advance by external bodies towards expenditure in future years.

	Balance 31 March 2021 £000	Utilised/ Released in year £000	Transfers to Deferred Liabilities £000	Balance 31 March 2022 £000	Not later than one year £000	Later than one year £000
Commuted Maintenance Sums	(8,441)	757	(308)	(7,992)	(840)	(7,152)
Rent Smart Wales Income in Advance	(3,192)	2,733	(4,810)	(5,269)	(2,800)	(2,469)
Total Deferred Liabilities	(11,633)	3,490	(5,118)	(13,261)	(3,640)	(9,621)

24. Grant Income

The Council credited the following grants and contributions to the Comprehensive Income and Expenditure Statement in 2021/22

2020/21 £000		2021/22 £000
	Grants and contributions credited to the CIES	
(344,468)	Revenue Support Grant	(373,452)
(124,579)	Non-Domestic Rates	(121,062)
(84,215)	Capital Grants	(124,743)
(3,347)	Developers' Contributions	(2,289)
(556,609)	Total	(621,546)
	Credited to Services (Revenue Grants & Contributions)	
(381,231)	Central Government Bodies	(365,870)
(22,822)	Other Local Authorities & NHS Bodies	(24,691)
(3,247)	Other Entities and Individuals including Public Corporations	(4,557)
(407,300)	Total	(395,118)

The Council has received a number of grants, contributions and donations that have yet to be recognised as income as they have conditions attached to them that will require the monies or property to be returned to the giver. The balances at the year-end are as follows:

31 March 2021	Revenue Grants and Contributions Receipts in Advance	31 March 2022
£000		£000
(17,547)	Central Government Bodies	(15,560)
(15)	Other Local Authorities & NHS Bodies	0
(446)	Other Entities and Individuals including Public Corporations	(961)
(18,008)	Total	(16,521)

31 March 2021	Capital Grants Receipts in Advance	31 March 2022
£000		£000
(13,797)	Central Government Bodies	(11,431)
0	Other Local Authorities & NHS Bodies	0
0	Other Entities and Individuals including Public Corporations	0
(13,797)	Total	(11,431)

The below table represents amounts received predominantly from developers and other external sources, which are yet to be used to fund specific future expenditure.

31 March 2021	Capital Contributions Receipts in Advance	31 March 2022
£000		£000
(17,430)	Balance as at 1 April	(22,155)
(8,558)	Contributions received during the year	(3,589)
3,495	Contributions applied to expenditure during the year	3,314
338	Reclassification	42
(22,155)	Balance as at 31 March	(22,388)

25. Usable Reserves

Movements in the Council's usable reserves are detailed in the Movement in Reserves Statement. Usable Reserves include Council Fund and HRA Balances, Earmarked Reserves, Capital Receipts Reserve and the Capital Grants Unapplied Reserve.

25.1 Council Fund and HRA Balances

	Balance	Contributions		Balance
	31 March 2021 £000	From Revenue £000	To Revenue £000	31 March 2022 £000
COUNCIL FUND AND HRA BALANCES				
Council Fund Balance	14,255	0	0	14,255
Housing Revenue Account Balance	15,502	0	0	15,502
Total Council Fund and HRA Balances	29,757	0	0	29,757

25.2 Earmarked Reserves

This note sets out the contributions to and from earmarked reserves during the year.

	Balance	Contributions		Balance	Purpose of the Reserve / To fund:
	31 March 2021 £000	From Revenue £000	To Revenue £000	31 March 2022 £000	
SCHOOLS BALANCES					
Schools Reserves	21,714	12,323	(667)	33,370	The net position on individual school balances, comprising surpluses, deficits and the overall deficit on the Mutual Supply Fund
Cathays HS – Maintenance of Playing Field	3	0	0	3	To maintain path alongside Cathays High School
Primary/Special Schools Repairs	925	197	0	1,122	The overall balance held on the mutual scheme for repairs to school buildings
	22,642	12,520	(667)	34,495	
SCHOOLS RESERVES					
Out of School Childcare	118	4	(37)	85	Surplus balances from each school operating an out of school childcare scheme. These can be drawn upon by each school to balance their in-year financial position
Schools Catering	256	734	0	990	Schools Catering Service, including kitchen improvements and cashless transaction system
Schools Formula Funding	2,091	1,872	(415)	3,548	Unplanned and unforeseen expenditure incurred by or on behalf of the delegated schools budgets

	Balance	Contributions		Balance	Purpose of the Reserve / To fund:
	31 March 2021 £000	From Revenue £000	To Revenue £000	31 March 2022 £000	
Schools Organisational Plan	1,160	11,367	(9,592)	2,935	Manage the cash flow implications of the Schools Organisational Plan financial model
	3,625	13,977	(10,044)	7,558	
OTHER COUNCIL RESERVES					
Adults Social Care	1,182	2,233	0	3,415	Service specific pressures and to enhance financial resilience
Apprenticeships and Trainees	513	326	(220)	619	Corporate Apprentice Scheme
Bereavement Services	347	618	(813)	152	Planned programme of refurbishment and improvement
Building Control Regulations	49	147	0	196	Smooth effects of future deficits within ring fenced building control account
Bute Park Match Funding	73	0	0	73	Match funding for grant funded initiatives in relation to Bute Park, as per Heritage Lottery Fund agreement
Capital Business Case Development	0	900	0	900	Development of capital business cases
Cardiff Academy Training	78	0	0	78	Support initiatives undertaken in connection with the Academy
Cardiff Capital Region City Deal	216	0	(15)	201	Council's contribution to the Joint Cabinet for the Cardiff Capital Region City Deal
Cardiff Dogs Home Legacy	252	269	(139)	382	Donations left to Cardiff Dogs Home to be used for improvements to the home
Cardiff Enterprise Zone	2,364	1,351	(1,475)	2,240	Cardiff Enterprise Zone in future years
Central Market Works	247	0	(62)	185	Works at Cardiff Central Market and as potential match funding for external grants bids
Central Transport Service	177	919	0	1,096	Central transport vehicle service
Children's Services	950	3,891	0	4,841	Enhance resilience
City Events and Recovery	1,000	0	0	1,000	Post pandemic recovery
City Wide Management and Initiatives	746	2,266	0	3,012	City wide management and initiatives including supporting marketing and infrastructure
Community Based Services Transition	121	0	(16)	105	Better integration of community facilities across the public sector
Community Initiatives	1,237	543	(13)	1,767	Initiatives arising from the legacy of the Community First Programme
Connect to Cardiff Refurbishment	10	0	0	10	Expansion due to new and changing regulations
Corporate Events and Cultural Services	830	2,361	(198)	2,993	Feasibility studies and costs of major events and to offset future pressures arising from fluctuations in income within Venues and Cultural Services
Corporate Landlord Function	636	0	0	636	Corporate landlord functions across the Council in order to provide a cohesive and commercial operating model
Corporate Recovery Risk	2,250	2,000	0	4,250	Mitigate risk of transition post pandemic
Cost of Living Support	0	2,194	0	2,194	WG discretionary grant for cost of living support

	Balance	Contributions		Balance	Purpose of the Reserve / To fund:
	31 March 2021 £000	From Revenue £000	To Revenue £000	31 March 2022 £000	
Covid-19 Council Tax Reduction Scheme pressures	2,000	2,153	0	4,153	Medium term increases in Council Tax Reduction Scheme expenditure
Demand Pressures	0	4,652	0	4,652	Financial resilience to help manage demand volatility and uncertainty
Digital Transformation	3,203	0	(261)	2,942	Investment to deliver new ways of working
Discretionary Rate Relief	100	0	0	100	Non-Domestic Rates due diligence
Emergency Management, Safeguarding & Prevent	139	0	0	139	Preventative measures in relation to safeguarding, the Prevent agenda and emergency management
Employee Changes	8,726	0	(313)	8,413	Costs associated with voluntary redundancy and other employee costs in future years
Empty Homes & Housing Needs	0	1,223	0	1,223	Housing needs including activities relating to investing in empty homes and bringing them back in use
Energy Conservation (One Planet Cardiff)	150	1,100	(5)	1,245	Energy conservation initiatives
Energy Market Volatility	336	1,000	0	1,336	Expected fluctuations in the cost of energy
Family Guarantor	339	0	0	339	Guarantor for landlords and aid the transfer of families from temporary accommodation into permanent homes
Flatholm	7	0	0	7	Initiatives and repairs and renewals
Fraud Detection	44	0	0	44	Supplement staffing and other costs associated with fraud detection
Governance and Legal Services	185	0	(45)	140	Future Governance & Legal Services initiatives, including projects in connection with ICT upgrades
Harbour Authority Project and Contingency Fund	126	0	(22)	104	Improvement and enhancement of infrastructure, assets, activities or services in or around Cardiff Bay
Highways Section 278	342	0	(78)	264	Highway investment
Homelessness	1,812	440	(11)	2,241	Increases in homelessness pressures
Housing Support	758	0	(24)	734	Improve sustainability by maintaining the independence of people in their own homes
ICT Holding Account	716	0	0	716	Future business process improvement initiatives and other future ICT initiatives
Inspectorate Support	1,008	100	0	1,108	Consultancy for inspections and regulatory environment
Insurance	7,449	470	0	7,919	Protect the Council from future potential insurance claims
Invest to Save	261	0	0	261	Used in connection with revenue invest to save schemes.
Joint Equipment Store	305	210	0	515	Offset deficits or one off expenditure items in the pooled budget, in future years
Local Development Plan	338	62	0	400	Local Development Plan and any potential appeals or judicial reviews
Major Projects	480	750	(224)	1,006	Major Projects

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	Balance	Contributions		Balance	Purpose of the Reserve / To fund:
	31 March 2021 £000	From Revenue £000	To Revenue £000	31 March 2022 £000	
Members Development	61	170	(61)	170	Members' ICT software
Municipal Election	797	200	(117)	880	Local elections
Municipal Mutual Insurance	935	0	0	935	Liabilities to pay a percentage of claims previously settle by Municipal Mutual Insurance (MMI) and contribute to the cost of future settled claims
New Theatre Repairs	0	210	0	210	Council building repairs liabilities in line with the lease terms
Non-Domestic Rates Due Diligence	60	0	0	60	Non-Domestic Rates due diligence
Parking and Enforcement	4,536	3,742	(6,293)	1,985	Surpluses to parking and enforcement schemes which, under the Road Traffic Act 1984, have to be reinvested in Road Traffic Schemes. Additional details provided in note below
Property Asset Management	16	0	0	16	Managing timing and fluctuations of income from fees relating to the disposal of properties
Red Dragon Centre	1,802	155	0	1,957	Premises funding requirements
Rentsmart Wales	458	0	(117)	341	Training and service delivery in respect of Rentsmart Wales
Resources	2,255	1,440	(441)	3,254	Areas within the Resources Directorate particularly where transition to methods of operation are required
Roads Maintenance	1,033	0	(1,033)	0	Future road maintenance improvements
Schools ICT Infrastructure	0	171	0	171	Cyclical replacement of Schools ICT in order to ensure equipment and infrastructure is current and avoid obsolescence
Scrutiny Development and Training	118	0	0	118	Scrutiny member development and training
Shared Regulatory Service	0	108	0	108	Future flexibility in relation to the Council's costs of the Shared Regulatory Service
Social Care Technology	655	0	0	655	Social care ICT developments
Social Care Worker Mobility	0	600	0	600	Increase domiciliary support service capacity in conjunction with decarbonisation of services
South East Wales Construction Framework	975	510	(232)	1,253	Ring fenced revenue to fund future costs of the project. Remaining funding to be distributed amongst the participating authorities
Strategic Budget	7,147	0	(751)	6,396	Financial resilience and the future budget requirements of the Council over the three year budget period within the Medium Term Financial Plan
Treasury Management	9,025	4,300	(2,007)	11,318	Management of risk in relation to major projects and to offer some protection and flexibility to the wider capital programme
Wales Interpretation and Translation Service	320	99	0	419	Manage in-year fluctuations in funding and financial performance of the service

	Balance	Contributions		Balance	Purpose of the Reserve / To fund:
	31 March 2021 £000	From Revenue £000	To Revenue £000	31 March 2022 £000	
Waste Management	311	872	0	1,183	Initiatives to achieve recycling targets and offset the impact of additional tonnage and associated waste management costs
Welfare Reform	2,144	420	(55)	2,509	Mitigate pressures and reduced funding within the Housing Benefit Service following the transfer of services to DWP, as part of the rollout of the Universal Credit Scheme
Youth and Community Education	787	420	(255)	952	Costs connected with the refurbishment of youth centres
	75,537	45,595	(15,296)	105,836	
SHARE OF JOINT COMMITTEE RESERVES					
Cardiff Capital Region City Deal (CCRCD)	700	2,428	(5)	3,123	The Council's percentage share of the accumulated balances and earmarked usable reserves of Cardiff Capital Region City Deal
	700	2,428	(5)	3,123	
Total Council Fund Reserves	102,504	74,520	(26,012)	151,012	
HRA RESERVES					
Housing Development Resilience	250	250	0	500	Improve resilience within the Housing Development Capital Programme
Housing Repairs and Building Maintenance	3,021	6,001	0	9,022	Housing repairs and to mitigate against risk within the construction industry
Housing Supply Increase	0	636	0	636	Increase housing stock and improve resilience within the Housing Development Capital Programme
Welfare Reform	429	0	0	429	Project costs and scheme development to address issues for council tenants due to benefit cap and universal credit
Total HRA Reserves	3,700	6,887	0	10,587	
TOTAL EARMARKED RESERVES	106,204	81,407	(26,012)	161,599	

Parking & Enforcement

This reserve is generated from surpluses achieved from Civil Parking Enforcement (CPE). The use of any surplus is governed by Section 55 of the Road Traffic Regulations Act 1984 which specifies that the surplus may be used to fund operational costs including subsidising the enforcement service, supporting public passenger transport services, transport planning and road safety, maintaining off-street car parks and highway and environmental maintenance and improvements.

2020/21 £000		2021/22 £000
599	Operational costs / Parking and Permits	776
5,481	Enforcement service	6,279

6,080	Total Expenditure	7,055
(1,364)	On-street pay car parking fees	(3,130)
(272)	Off-Street car parking fees	(808)
(366)	Residents parking permits	(441)
(1,003)	Penalty charge notices	(1,903)
(2,417)	Moving Traffic Offences	(3,046)
(115)	Camera Car	(449)
(22)	Traffic Enforcement Centre	(6)
(23)	Other income	(31)
(5,582)	Total Income	(9,814)
498	Civil Parking Enforcement Net (Surplus)/Deficit	(2,759)
(9,067)	Covid-19 LG Hardship Fund/Job Retention Scheme	(983)
(8,569)	Revised Civil Parking Enforcement Net (Surplus)/Deficit	(3,742)
	Appropriations to Parking Reserve:	
2,115	Balance 1 April	4,536
8,569	Contributions from CPE	3,742
(6,148)	Contributions to revenue*	(6,293)
4,536	Balance 31 March	1,985

* Although income levels improved significantly in 2021/22 following the lifting of covid restrictions, they remained in place during April and May 2021 resulting in a £0.983 million reimbursement from Welsh Government Hardship Fund. This is included in the trading surplus of £3.742 million. Eligible expenditure totalling £6.293 million was drawn down from the reserve leaving a balance of £1.985 million at 31 March 2022. The drawdown included a budgeted sum of £5.935 million to support a range of Council services, including ongoing support and improvements to transport, parking, highways and environmental services. It also included specific drawdowns to support various improvement schemes and initiatives approved by the Director of Planning, Transport & Environment in consultation with the relevant Cabinet Member.

25.3 Usable Capital Receipts Reserve

The Usable Capital Receipts Reserve represents the capital receipts available to finance future capital expenditure or to repay historical capital expenditure incurred.

2020/21 £000		2021/22 £000
10,906	Balance as at 1 April	8,673
	Movements during Year:	
15,397	Sale of Land, Buildings and other assets	2,649
25	Recoupments of grant/other	323
15,422		2,972
(6,455)	Finance Capital Expenditure	(3,781)
(11,200)	Provide for Repayment of External Loans	(1,009)
0	Other	(15)
(17,655)		(4,805)
8,673	Balance as at 31 March	6,840

25.4 Unapplied Capital Grants

The Usable Capital Receipts Reserve represents grants received without conditions that are to be applied to capital expenditure projects in future years.

2020/21 £000		2021/22 £000
0	Balance as at 1 April	0
0	Transfer of capital grants and contributions to capital grants unapplied	6,972
0	Balance as at 31 March	6,972

26. Unusable Reserves

26.1 Revaluation Reserve

The Revaluation Reserve contains the gains made by the Council arising from increases in the value of its non-current assets. The balance is reduced when assets with accumulated gains are:

- revalued downwards or impaired and the gains are lost
- used in the provision of services and the gains are consumed through depreciation, or
- disposed of and the gains are realised.

The Reserves contain only revaluation gains accumulated since 1 April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

2020/21 £000		2021/22 £000
288,041	Balance as at 1 April	310,754
0	Adjusting amounts from Capital Adjustment Account	5,182
25,878	Upward revaluation of assets	46,288
(1,342)	Downward revaluation of assets and impairment losses not charged to the Surplus/Deficit on the Provision of Services	(14,253)
24,536	Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on the Provision of Services	37,217
(1,281)	Difference between fair value depreciation and historical cost depreciation (charged to Capital Adjustment Account)	(2,046)
(542)	Accumulated gains on assets sold or scrapped	(103)
(1,823)	Amount written off to the Capital Adjustment Account	(2,149)
310,754	Balance as at 31 March	345,822

26.2 Capital Adjustment Account

The Capital Adjustment Account reflects differences between normal accounting practice and statutory requirements. The Account is credited with the amounts used as finance for capital expenditure. It contains accumulated gains and losses on Investment Properties, amounts set aside to repay external loans and also revaluation gains accumulated on non-current assets before 1 April 2007, the date the Revaluation Reserve was created to hold such gains.

Note 1 provides details of the source of all of the transactions posted to this Account, apart from those involving the Revaluation Reserve.

2020/21 £000		2021/22 £000
939,914	Balance as at 1 April	947,365
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
(62,755)	Charges for depreciation and impairment of non-current assets	(64,762)
597	Reverse previous impairment on revaluation	25,211
(48,700)	Revaluation losses on Property, Plant and Equipment	(68,920)
(884)	Amortisation of intangible assets	(928)
(440)	Movement in Assets Held For Sale	0
(4,398)	Expenditure on REFCUS	(2,692)
(15,218)	Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	(616)
(131,798)		(112,707)
1,281	Adjusting amounts to the Revaluation Reserve (including historic cost adjustment)	(3,139)
(130,517)	Net written out amount of the cost of non-current assets consumed in the year	(115,846)
	Capital financing applied in the year:	
6,455	Capital Receipts	3,781
3,373	Direct Revenue Financing	3,940
87,562	Grants and contributions	120,060
38,110	Prudent Revenue Provision	44,538
11,202	Capital receipts to provide for repayment of external loans	1,009
(321)	Reduction in loan debtors	(933)
146,381		172,395
(8,413)	Movements in the value of Investment Properties	(26,632)
947,365	Balance as at 31 March	977,282

26.3 Deferred Capital Receipts Reserve

The Deferred Capital Receipts Reserve holds the gains recognised on the disposal of non-current assets but for which cash settlement has yet to take place. The Council does not treat these gains as usable for financing new capital expenditure until they are realised.

2020/21 £000		2021/22 £000
5,008	Balance as at 1 April	5,003
0	Transfer of deferred sale proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	0
(5)	Transfers to the Capital Receipts Reserve upon receipt of cash	0
5,003	Balance as at 31 March	5,003

The balance in 2021/22 relates primarily to the deferred payment from disposal of land at Central Square, due in the financial year 2022/23.

26.4 Financial Instruments Revaluation Reserve

The Financial Instruments Revaluation Reserve contains the gains made by the Council arising from increases in the value of its investments held as Financial Instruments that are elected to be classified as Fair Value through other Comprehensive Income i.e., those held for service objectives or policy purposes. The balance is reduced when investments with accumulated gains are:

- revalued downwards or impaired and the gains are lost
- disposed of and the gains are realised.

2020/21 £000		2021/22 £000
9,267	Balance as at 1 April	6,984
(2,283)	(Downwards) / Upwards revaluation of investments not charged to the Surplus/Deficit on the Provision of Services	3,382
6,984	Balance as at 31 March	10,366

The majority of the balance relates to the Council's shareholding in Cardiff Bus which is not listed on any quoted market, and for which a valuation is based on the company's reported net worth as per its Annual Accounts to comply with accounting for Financial Instruments. Any change in value within the Council's accounts does not have an impact on the Council Taxpayer, revenue budget or cash flow in any one year as any movement in value of the asset is offset in this reserve. Any valuation should be treated with care as it is for accounting purposes only.

26.5 Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Council accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require a benefit earned to be financed as the Council makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible. The balance on the Pensions Reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Council has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2020/21 £000		2021/22 £000
(840,894)	Balance as at 1 April	(1,085,373)
(198,203)	Actuarial gains or losses on pensions assets and liabilities	307,373
(93,109)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(128,564)
280	Reversal of amounts accrual in respect of pension strain for future years	2,574
46,553	Employer's pensions contributions and direct payments to pensioners payable in the year	48,654
(1,085,373)	Balance as at 31 March	(855,336)

26.6 Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the Council Fund Balance from accruing for compensated absences earned but not taken in the year e.g., annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the Council Fund Balance is neutralised by transfers to and from the Account.

2020/21 £000		2021/22 £000
(11,580)	Balance as at 1 April	(17,693)
(6,113)	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with accounting requirements	639
(17,693)	Balance as at 31 March	(17,054)

26.7 Donated Inventories Account

The Donated Inventories Account represents the value of donated inventories held as at 31 March.

The Council received donated personal protective equipment (PPE) received from NHS Shared Services (NHSS), at nil cost, in order to fulfil its Social Care PPE responsibilities.

2020/21 £000		2021/22 £000
0	Balance as at 1 April	3,211
3,211	Movement in Donated Inventories Account	6,023
3,211	Balance as at 31 March	9,234

27. Contingent Assets and Liabilities

Assets

The Council holds a proportion of equity in a number of properties arising primarily from the affordable housing contribution that developers provide on new build developments. The equity proportions range from 20% to 40%, with the buyer nominated by the Council providing the balance of the resources to purchase the property. These properties were aimed at first time buyers who could not afford to buy a home on the open market. When the owner of the property wishes to sell their home, the Council has the first opportunity to nominate a purchaser from the assisted home ownership waiting list. If there is no nomination, the owner is free to sell on the open market and the Council is entitled to its relevant proportion of the market value of disposal in accordance with the charge on the property. This is treated as a capital receipt in the year that it is received. The estimated total value of equity at 31 March 2022 is £9.107 million (£6.610 million at 31 March 2021).

In March 2015, the Council approved a request from Glamorgan County Cricket Club to write off 70% of a £6.534 million loan balance due to the Council and restructure remaining sums in line with other major creditors. This was actioned on 21 December 2015 resulting in an outstanding amount of £1.960 million. Repayments commenced in 2019/20, with repayments totalling £294,000 to 31 March 2022. The club are

committed to repay the loans in accordance with the contractual terms, however due to the current uncertainties in terms of attendance levels and emergence from Covid impacts, the Council's view is that risks of recovery still remain and the balance due of £1.666 million remains 100% impaired at 31 March 2022. Any balances due are not shown in the financial statements but are identified as a contingent asset to reflect the amounts potentially receivable in accordance with the proposed restructured loan.

In respect to an assessment received from HMRC for purportedly under-declared landfill tax assessment, associated penalties and interest, the Council has a remaining payment on account balance of £749,000.. This is not an admission of liability and if the assessment is changed or cleared, then this will be refunded by HMRC.

Liabilities

As at 31 March 2022 two claims existed in excess of £10,000 against the Council for which there is no insurance cover. The claims include unfair dismissal, disability and race discrimination, and breach of contract. The potential liability in respect of the claims is estimated to be £25,000 (£311,000 at 31 March 2021) and the Council is resisting liability.

The former Authorities of South Glamorgan County Council, Cardiff City Council, Mid Glamorgan County Council and Taff Ely Borough Council are creditors of Municipal Mutual Insurance (MMI) Ltd and are legally bound by the Scheme of Arrangement. MMI ceased taking new business on 30 September 1992. The scheme allows new claims to be made against MMI and outstanding claims with MMI to be settled. The accounts reflect a provision of £99,000 and £935,000 held in an earmarked reserve towards any liability. This is considered prudent based on most recent actuarial advice, however, this is subject to the outcome of settled claims.

The Council has entered into a number of contracts for services involving the transfer of Council employees to the new service provider under the Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE). Admission agreements with the new employers allow transferred employees to remain in membership of the Cardiff and Vale of Glamorgan Pension Fund. In the event that a contractor fails to meet its obligations to the Pension Fund as set out in the admission agreement, the Council acts as guarantor for the accrued pension liabilities.

The Council and HMRC are continuing discussions with a view to resolving a purportedly under-declared landfill tax assessment received by the Council from 1 April 2015, for waste tipped at Lamby Way Landfill site. HMRC assess that some materials disposed of should have had the standard rate of tax applied rather than a lower rate, the difference in tax rates being £80 per tonne. Given this is a specialist and technical area, the Council has engaged PricewaterhouseCoopers environmental tax specialists to support the Council's approach to demonstrating that materials tipped were eligible for lower rate tax. Subject to this, and relevant HMRC rules, there is the risk that the Council may be required to pay tax and interest on under declared tax. In the event of assessments being upheld, the Council would consider the merits of an appeals or mitigation process. Given the technical nature of the assessment, it remains difficult to evidence the probability that this liability will crystallise.

During 2020/21, the Council as the sole shareholder, agreed a range of measures to address the difficulties faced by Cardiff City Transport Services Limited (Cardiff Bus) and the Trustees of its pension scheme to agree, in accordance with Pension Legislation, the Triennial valuation of the pension scheme at 31 March 2018. On 3 March 2021, the Council entered into an agreement with the Trustees of the Cardiff City Transport Services Limited Pension Scheme meaning that all future liabilities in respect to pension obligations of Cardiff Bus will fall to Cardiff Council. This means that the Council became statutory employer of the Cardiff Bus pension

funds and is responsible for paying contributions into the scheme towards addressing any identified deficit when assets and liabilities are projected as part of three yearly actuarial reviews. The schedule of contributions is currently £250,000 per annum, to be reviewed as part of the next triennial valuation as at 31 March 2024. The Council is also responsible for scheme operating expenses, Pension Protection Fund levy and any other costs and expenses in respect to its obligations as Statutory and Principal employer. These costs are to be recovered from Cardiff Bus; however, the Council is ultimately responsible for such costs in the event the company is unable to meet them. Details of the fund assets and liabilities as at 31 March 2022 are shown in note 13.

The Council has committed to acquire Ice Arena Wales from Greenbank by 31/12/2022. For the January to December 2022 trading period for the Arena, the Council has agreed to indemnify Greenbank against any operational losses for Ice Arena, capped at £50,000 for ordinary course of business, or £100,000 in event of another government mandated lockdown linked to Covid-19.

28. Notes to Cash Flow Statement

2020/21		2021/22
£000	Adjust net surplus or deficit on the provision of services for non - cash movements	£000
(112,504)	Depreciation, impairment & amortisation	(109,376)
(46,276)	Charges made for retirement benefits (IAS19) less employers contributions	(77,335)
(15,661)	Carrying amount of non-current assets sold or derecognised	(616)
3,691	Increase/(decrease) in stock	5,920
876	Increase/(decrease) in debtors	20,923
(1,068)	Increase/(decrease) in creditors	(45,177)
(9,884)	Other non-cash items affecting net surplus or deficit on provision of services	(25,552)
(180,826)		(231,213)

2020/21		2021/22
£000	Items in net surplus/ deficit on provision of services that are investing and financing activities	£000
15,417	Proceeds from sale of non-current assets and investments	2,624
87,562	Capital grants/contributions recognised in CIES	127,355
102,979		129,979

2020/21		2021/22
£000	Interest and Dividends	£000
(773)	Interest Received	(235)
34,032	Interest Paid	33,983
0	Dividends Received	0
33,259		33,748

29. Prior Period Adjustment

There are no prior period adjustments.

30. Exceptional Items

There are no exceptional items to disclose.

31. Events after the Reporting Period

There are no events after the reporting period to report.

32. Date of Authorisation of the Accounts for Issue

This Statement of Accounts was authorised for issue on 30 March 2023 by the Corporate Director Resources. Post Balance Sheet events have been considered up to this date.

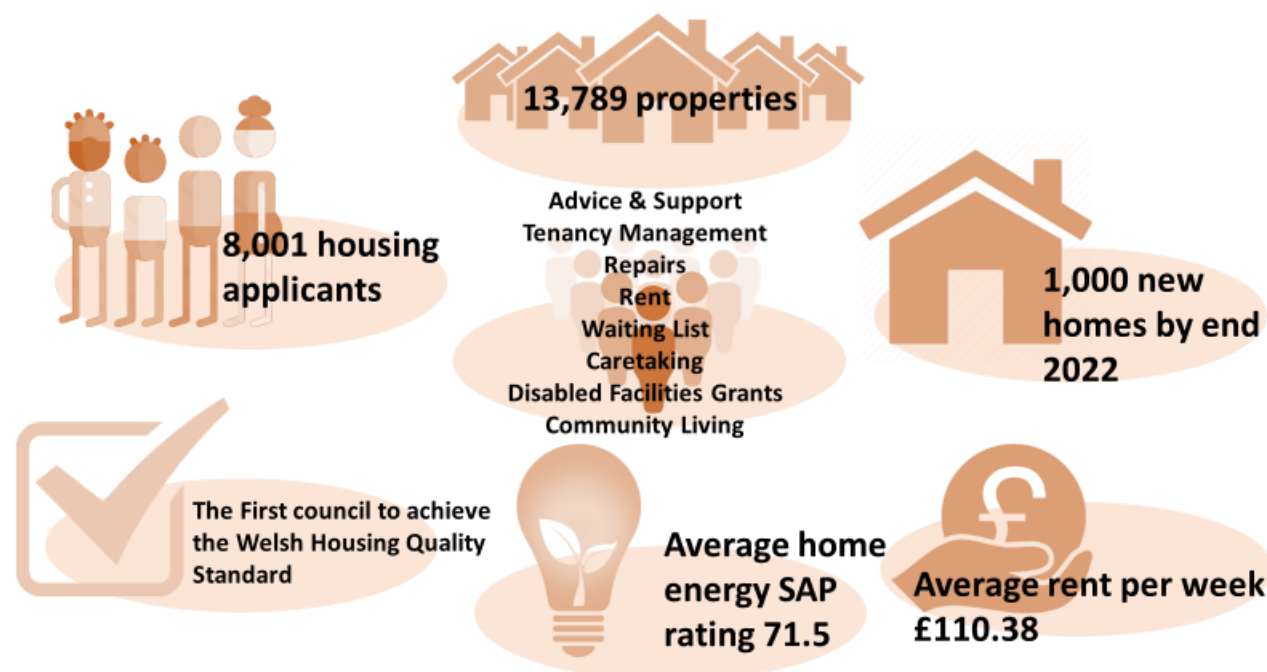


Housing Revenue Account



Introduction

The Local Government and Housing Act 1989 places a statutory duty on local authorities to maintain a separate account for the costs associated with the management and maintenance of Council dwellings. This is termed the Housing Revenue Account (HRA).



A 30-year business plan and financial model, completed on an annual basis for submission to Welsh Government, provides financial forecasts, performance and service information for the HRA. The plan aims to demonstrate the long-term sustainability of the HRA and includes the approach to maintaining the Welsh Housing Quality Standard, energy efficiency, remodelling homes, estate regeneration, fire safety works and securing new affordable housing to meet need.

Tenant participation in shaping and delivering services is welcome and encouraged in numerous ways including a dedicated Tenant Participation team, conferences, tenants voice meetings, community action days, information provision at the Citizen Hubs, the Tenants' Times publication and other social media.

The most recent tenant satisfaction survey showed:

- 75% of tenants were satisfied with the way the Council deals with repairs
- 80% of tenants were satisfied with their neighbourhood as a place to live

Risks and Financial Outlook

The HRA records income and expenditure in relation to Council Housing stock, including rent, service charges, housing allocations, repairs, capital financing charges and supervision and management.

Where the HRA spends capital monies, particularly where this is paid for by borrowing, this results in long term financial commitments for the rent payer and it is essential that expenditure decisions are prudent, sustainable and affordable, now as well as in the future.

In the very short term, the Welsh Government five year rent policy approved from 2020/21 onwards provides clarity in respect to rent levels. However significant risk and uncertainty remains in terms of future

impacts of rising prices for the management of existing housing stock and the development of new stock; increasing demand for housing and potential changes in housing standards to improve energy performance.

Financial Performance 2021/22

The Housing Revenue Account reported a balanced position for 2021/22 after a transfer to earmarked reserves of £6.886 million to meet future liabilities and commitments, including contributions to the planned high-rise over-cladding scheme and costs relating to increases in housing stock. The overall position included a reduced spend on repairs and maintenance reflecting the continuing impact of the pandemic with access issues and consequent delays to works. There were also some delays to the capital programme resulting in lower capital financing costs with increased capital grant income for safety measures.

A reduction in rent and service charge income was offset by lower than budgeted provision for bad debts partly as a result of the various rent rescue and support schemes which were made available to tenants to assist with arrears. In addition, there were significant employee vacancy savings and other efficiencies across the functions. Void property levels were 1.49% as a percentage of overall stock (1.29% in 2020/21).

Earmarked reserves and the Housing Revenue Account General Balance are £10.586 million and £15.502 million respectively as at 31 March 2022.

Revenue Expenditure and Funding

Expenditure

**Repairs and Maintenance
£25.010 million**

**Supervision and Management
£33.100 million**

**Capital Financing Costs £28.668
million**



Income

Dwelling Rents £77.684 million

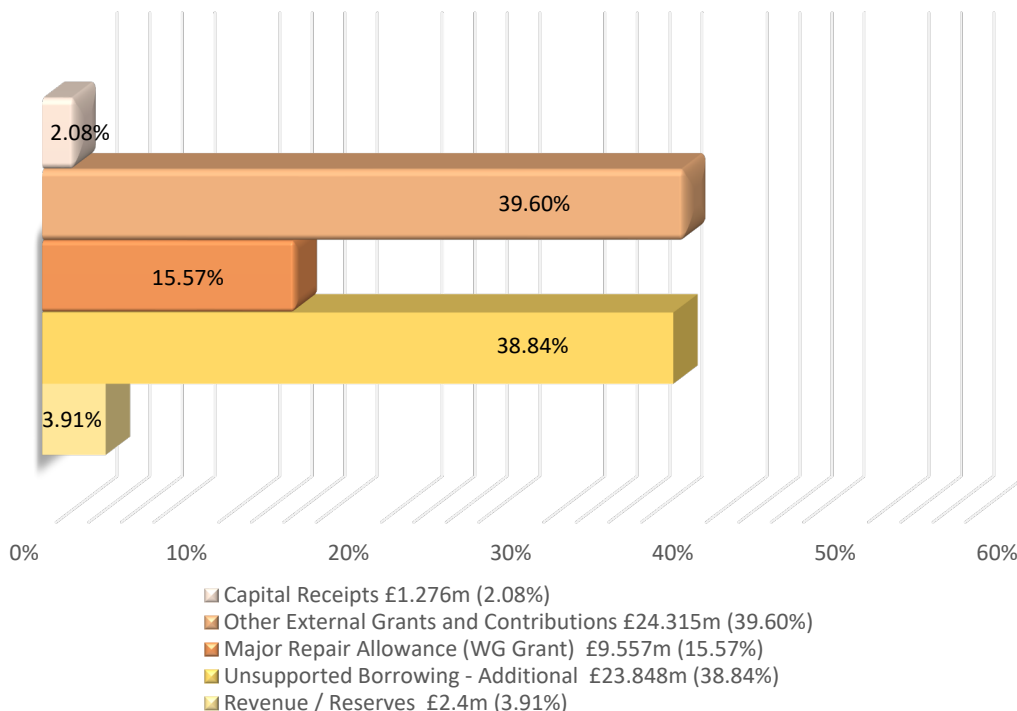
**Charges for Services and
Facilities £11.514 million**

Our housing stock is valued in the accounts at £643.465 million. Dwellings were revalued in 2021/22 with the vacant possession value deemed to be £1.718 billion. In accordance with the valuation requirements, this was adjusted downwards, in our case by an adjustment factor of 38% in order to show the economic cost of providing social housing at less than market rent. The next valuation will take place in 2023/24.

Capital Expenditure and Funding

Capital expenditure represents money spent on improving, acquiring and enhancing assets. During the year we spent £61.396 million on estate regeneration, housing stock remodeling, and the fabric of dwellings, disabled adaptations and in the development of new Council Housing.

Funding of Capital Expenditure



The Capital Financing Requirement is a measure of debt in relation to the HRA. At 31 March 2022, this stands at £324.739 million; an increase of £23.369 million compared to the previous year. This is forecast to increase significantly over the next few years as set out in the 2022/23 HRA Revenue budget and MTFP approved by Council March 2022. All borrowing must be affordable both now and, in the future, as it will be required to be repaid with interest.

Income and Expenditure Account

The HRA Income and Expenditure Account shows the economic cost in the year of providing housing services in accordance with generally accepted accounting practices rather than the amount to be funded from rents and government grants. Councils charge rents to cover expenditure in accordance with regulations; this may be different from the accounting cost.

2020/21		Note	2021/22
£000			£000
	Management and maintenance comprising :		
20,798	Repairs and maintenance		25,010
29,165	Supervision and management		33,100
245	Rents, rates, taxes and other charges		291
(60)	Provision for bad and doubtful debts		372
60,293	Depreciation, impairment and revaluation losses of non-current assets	8	34,139
457	Movement in Held for Sale Assets		0
1,006	Sums directed by the Welsh Government that are expenditure in accordance with the Code	9	3,341
36	Debt management costs		42
111,940	Total Expenditure		96,295
(74,653)	Dwelling rents		(77,684)
(19)	Non-dwelling rents		(63)
(10,309)	Charges for services and facilities		(11,514)
(902)	Sums directed by the Welsh Government that are income in accordance with the Code		(3,310)
(85,883)	Total Income		(92,571)
26,057	Net Cost of HRA Services as included in the Income and Expenditure Statement		3,724
	HRA share of the operating income and expenditure included in the Comprehensive Income & Expenditure Statement:		
(1,521)	(Gain)/loss on sale of HRA non-current assets		(754)
12,658	Interest payable and similar charges		13,211
7	Changes in fair value of investment properties		(62)
0	Interest and Investment income		0
(23,438)	Capital grants and contributions applied		(30,552)
13,763	(Surplus)/Deficit for year on HRA Services		(14,433)

Movement on HRA Balance

2020/21		Note	2021/22
£000			£000
(8,983)	Balance at 31 March brought forward		(15,502)
13,763	(Surplus) or deficit for the year on the HRA Income and Expenditure Statement		(14,433)
(23,104)	Adjustments between accounting basis and funding basis under regulations	1	7,547
(9,341)	Net (increase)/decrease before transfers to or from reserves		(6,886)
2,822	Transfers to/(from) earmarked reserves		6,886
(6,519)	Increase or decrease in the year on the HRA		0
(15,502)	Balance at 31 March carried forward		(15,502)

Notes to the Financial Statements

1. Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are made to the total comprehensive income and expenditure, recognised by the Council in the year, in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Council to meet future capital and revenue expenditure.

2020/21		Note	2021/22
£000			£000
	Adjustments primarily involving the Capital Adjustment Account:		
	<u>Reversal of items debited or credited to the HRA Income and Expenditure Statement:</u>		
11,933	Charges for depreciation and impairment of non-current assets	8	11,345
48,353	Revaluation losses of non-current assets		24,114
(79)	Reverse previous impairment on revaluation		(1,407)
86	Amortisation of intangible assets		86
7	Movement in the market value of investment properties		(62)
457	Movement in Held for Sale Assets		0
(23,438)	Capital grants and contributions applied		(30,552)
104	Sums directed by Welsh Government		31
(2,285)	Non-current assets written off as part of the gain/loss on disposal to the HRA Income and Expenditure Statement		43
(13,396)	Prudent Provision for the financing of capital investment		(13,015)
(2,400)	Capital expenditure charged against the HRA		(2,400)
0	Credit for disposal costs that qualify to be met from the resulting capital receipts		0
	Adjustments involving the Revaluation Reserve:		
766	Non-current assets written off as part of the gain/loss on disposal to the HRA Income & Expenditure Account		(796)
	Adjustments involving the Pensions Reserve:		
6,461	Net Retirement Benefits per IAS19	4	9,510
(4,013)	Employers Contributions to pension schemes		(4,157)
(138)	Pension Strain Accrual – future years		3
	Adjustments involving the Accumulated Absences Account:		
687	Amount by which officer remuneration charged to the HRA Income & Expenditure Account on an accruals basis is different from remuneration chargeable in accordance with statutory requirements		(290)
23,105	Total Adjustments		(7,547)

2. Rental Income

This is the total rent income due for the year after allowance is made for voids etc. Void rent losses accounted for 2.51% of the total potential rental income (1.93% in 2020/21). Average rents were £110.38 per week (£106.97 in 2020/21) based on a 52-week year.

3. Rent Arrears, Service Charge Arrears and Bad Debt Provision

The following sums were due from tenants:

31 March 2021			31 March 2022	
Arrears £000	Bad debt provision £000		Arrears £000	Bad debt provision £000
		Rent Arrears		
5,137	3,792	Dwellings	4,720	3,486
259	259	Hostels /Other accommodation	426	426
5,396	4,051	Total Rent Arrears	5,146	3,912
		Other		
101	61	Service charges	88	53
255	255	Tenants recoverables	269	269
356	316	Total Other Arrears	357	322
5,752	4,367	Total	5,503	4,234

During 2021/22 debts totaling £489,000 were written off as irrecoverable (£584,000 in 2020/21).

4. Pension Costs

In accordance with International Accounting Standards 19 – Employee Benefits (IAS 19) the amount included within Supervision and Management in respect of employee costs includes the current service cost for pensions. In order that the pension cost borne by the HRA equals the total employer's contributions paid to the Pension Fund in the year plus any discretionary benefits payable to ex-housing staff, a transfer has been made to the Pensions Reserve as follows:

2020/21 £000		2021/22 £000
6,461	Current service cost	9,510
(4,013)	Cost of employer's contributions plus discretionary benefits	(4,157)
(138)	Pension Strain Accrual - Future Years	3
2,310	Net transfer to Pensions Reserve	5,356

No attempt has been made to apportion a share of the pensions interest cost and expected return on pensions assets to the HRA as there is no valid basis of apportionment.

5. Housing Stock

The Council's housing stock is shown below:

31 March 2021		31 March 2022
7,341	Houses	7,382
633	Bungalows	634
5,240	Flats/Bedsits	5,253
171	Maisonettes	171
352	Retirement complexes	349
13,737	Total	13,789

The Council also has hostels and non-standard/temporary accommodation providing the following:

31 March 2021		31 March 2022
23	Bed spaces in hostels	112
69	Flats in hostels	127
92	Total	239

6. Capital Expenditure and Capital Financing

2020/21		2021/22
£000		£000
290,232	Opening Capital Financing Requirement	301,370
	Capital Expenditure:	
52,625	Property, Plant and Equipment	58,054
0	Intangible assets including intangible AUC	0
0	Investment Properties	0
1,006	Expenditure on REFUS	3,342
0	Appropriation of land	12,536
	Sources of Finance:	
(2,357)	Capital Receipts	(1,276)
(24,340)	Government grants and other contributions *	(33,872)
(2,400)	Direct revenue contributions and reserves	(2,400)
(13,396)	Prudent revenue and capital provision for loan repayment	(13,015)
301,370	Closing Capital Financing Requirement	324,739
	Explanation of movements in year:	
11,138	Increase / (Decrease) in underlying need to borrow (unsupported by government financial assistance)	23,369
11,138	Increase in Capital Financing Requirement	23,369

* £9.557 million (£9.511 million in 2020/21) of Major Repairs Allowance grant was received from Welsh Government and applied in the year.

7. Capital Receipts

Proceeds from the disposal of HRA Assets during 2021/22 were as follows:

- Council Dwellings and Home Purchase Contributions £256,509 (£236,000 in 2020/21)
- Land £0.541 million (£2.142 million in 2020/21)

8. Depreciation, Impairment and Revaluation Charged

Depreciation and impairment were charged on HRA assets as shown in the table below. Such charges to the HRA and changes in valuation do not have any impact on the amount required to be collected from rents as all such adjustments to non-current assets are required to be neutralised from capital reserves.

2020/21		2021/22
£000		£000
9,490	Council dwellings	8,933
1,789	Land and buildings	2,117
740	Vehicles, plant & equipment, intangibles, Surplus and AUC	380
12,019	Total Depreciation, Amortisation and Impairment	11,430
47,684	Council dwellings	21,013
590	Land and buildings	1,643
0	Vehicles, plant & equipment, intangibles, Surplus and AUC	52
48,274	Total Revaluation	22,708
60,293	Total	34,139

9. Revenue Expenditure Funded from Capital under Statute (REFCUS)

2020/21		2021/22
£000		£000
	Expenditure:	
1,006	Buildings not owned by Cardiff Council	3,222
0	Grants awarded not housing grants	120
1,006	Charged to Income and Expenditure Account	3,342
	Funded by:	
902	Grants and Contributions	3,311
104	Borrowing, Receipts and other Capital Resources	31
1,006		3,342



Group Accounts



Introduction

The group accounts that follow comply with the requirement of the 2021/22 Code, which states that a local authority with material interests in subsidiaries, associates and joint ventures should prepare group accounts in addition to its single entity accounts. These accounts consolidate the operating results and balances of the County Council of the City and County of Cardiff and its subsidiary Cardiff City Transport Services Ltd (Cardiff Bus) which is a wholly owned subsidiary with limited liability. At the point of drafting these accounts, the 2021/22 accounts for Cardiff Bus are in draft status.

The final audited statements for Cardiff Bus for the year ended 2020/21 can be found on the Companies House website and the link [here](#). The accounts for that year included a large technical adjustment in respect of vehicle impairment and also an audit view of material uncertainty related to going concern.

The company, in common with many public transport operators, continues to be significantly impacted by changes in travel patterns since March 2020. In 2021/22, the company repaid £1 million of emergency financial support received from the Council in June 2020 and is in receipt of Welsh Government Bus Emergency support grant along with all other bus operators. The company has continued to prioritise the safety and well-being of staff and our customers and have taken decisive action to protect the long-term sustainability of the business including investing in new fleet.

In March 2021, the Company issued 7 million ordinary shares in return for £7 million in cash from the shareholder, who also took on responsibility as being the statutory and principal employer for the pension fund. The latter followed the entering of a Flexible Apportionment Agreement with company, trustees and Council on 3 March 2021. During 2021/22, the Council injected the final Tranche of £6.6 million of equity into the Company as part of its financial viability and turnaround plan approved by Council in October 2020.

With continued uncertainty in respect of travel patterns, labour shortages, regulatory changes as well as economic and cost factors, it remains difficult to predict the likely return of passenger numbers over the foreseeable future. In response to the challenges faced by the company, it continues to work with partners to review its business planning, cost base and investing in fleet and infrastructure to provide vital services.

The Council also has interests in the following subsidiaries: Cardiff Business Technology Centre (CBTC), Atebion Solutions Ltd and Cardiff Heat Network Ltd. The interests in these organisations are considered immaterial in terms of both the turnover and the net assets of the group. The Council does not depend upon these organisations for statutory service provision, and it is not considered that they expose the Council to a material level of commercial risk. Therefore, they have been excluded from the consolidation in 2021/22. Details of the Council's interests in these organisations are included in note 20 to the Core Financial Statements.

Basis of Consolidation

The group accounts have been prepared on the basis of a full consolidation of the financial transactions and balances of the Council and Cardiff City Transport Services Ltd. Inter-group transactions and balances between the Council and its subsidiary have been eliminated in full.

Accounting policies

The financial statements in the group accounts are prepared in accordance with the policies set out in the Statement of Accounting Policies with the following additions and exceptions:

Retirement Benefits

Cardiff City Transport Services Ltd. operated two defined benefit funded pension schemes which it accounts for in accordance with FRS102. From March 2021 the liabilities for the pension schemes are included with the Council's Statement of Accounts. The level of contributions made to the schemes and the cost of contributions included in the financial statements are based on the recommendations of independent actuaries. Accounting policies consistent with those of the Council have been adopted although the financial assumptions used may differ. Both these schemes are now closed to new members. The company also has a money purchase pension scheme for new employees. Pension costs charged to the profit and loss account represent the contributions payable by the group to the pension scheme during the year.

Value Added Tax

VAT paid by other group entities is accounted for in the Group Comprehensive Income and Expenditure Statement to the extent that it is irrecoverable from HM Revenue and Customs.

Goodwill

The Council's interest in its subsidiary dates back to its inception and therefore there is no goodwill to be accounted for.

Charges to Income and Expenditure for Non-Current Assets

A charge is made from the revaluation reserve of the subsidiary company to the group income and expenditure reserve for the difference between depreciation charged on the current value of non-current assets held by the subsidiary and what would have been the historical cost depreciation for the year.

Group Comprehensive Income and Expenditure

2020/21				2021/22		
Gross Expenditure £000	Gross Income £000	Net Expenditure £000		Gross Expenditure £000	Gross Income £000	Net Expenditure £000
18,836	(14,507)	4,329	Corporate Management	30,048	(26,007)	4,041
91,258	(37,826)	53,432	Economic Development	104,509	(45,209)	59,300
379,551	(92,688)	286,863	Education & Lifelong Learning	437,154	(111,419)	325,735
7,915	(1,244)	6,671	Governance & Legal Services	9,634	(2,015)	7,619
8,882	(5,916)	2,966	Harbour Authority	9,314	(5,959)	3,355
111,940	(85,884)	26,056	Housing Revenue Account	96,295	(92,571)	3,724
240,491	(186,579)	53,912	Housing and Communities	249,210	(189,430)	59,780
10,494	(7,281)	3,213	Performance and Partnerships	10,097	(6,793)	3,304
87,898	(52,958)	34,940	Planning , Transport and Environment	100,037	(72,690)	27,347
37,000	(18,415)	18,585	Resources	45,573	(25,730)	19,843
244,435	(59,883)	184,552	Social Services	261,031	(66,997)	194,034
4,967	(9,239)	(4,272)	Summary Revenue Account	259	(4,484)	(4,225)
0	(22,664)	(22,664)	Other Income	0	0	0
1,243,667	(595,084)	648,583	Net Cost of Services	1,353,161	(649,304)	703,857
40,165	0	40,165	Police and Crime Commissioner for South Wales	42,523	0	42,523
446	0	446	Community Council Precepts	458	0	458
18,244	0	18,244	Levies & Contributions	18,632	0	18,632
15,760	(15,081)	679	(Gain)/loss on sale of non-current assets	707	(1,965)	(1,258)
74,615	(15,081)	59,534	Other Operating Expenditure	62,320	(1,965)	60,355
34,148	0	34,148	Interest Payable on debt	34,127	(11)	34,116
18,913	0	18,913	Interest on net defined liability/(asset)	22,180	0	22,180
0	(394)	(394)	Interest & Investment Income	0	(388)	(388)
17,929	(14,345)	3,584	Income and Expenditure in relation to Investment Properties and changes in their fair value	30,453	(12,658)	17,795
0	(148)	(148)	Movement in Financial Instruments	0	0	0
70,990	(14,887)	56,103	Financing and Investment Income & Expenditure	86,760	(13,057)	73,703
0	(87,562)	(87,562)	Recognised Capital Grants & Contributions	0	(127,032)	(127,032)
0	(344,468)	(344,468)	Revenue Support Grant	0	(373,452)	(373,452)
0	(124,579)	(124,579)	Non-Domestic Rates	0	(121,062)	(121,062)
2,135	(230,151)	(228,016)	Council Tax Income	3,081	(240,341)	(237,260)
0	(3,211)	(3,211)	Donated Inventories	0	(6,022)	(6,022)
342	(218)	124	Tax expenses - Corporation Tax	812	0	812
2,477	(790,189)	(787,712)	Taxation & Non-Specific Grant Income	3,893	(867,909)	(864,016)

1,391,749	(1,415,241)	(23,492)	(Surplus)/Deficit on Provision of Services	1,506,134	(1,532,235)	(26,101)
		(25,878)	Revaluation Gains			(46,288)
		1,109	Revaluation Losses			13,671
		233	Impairment losses on non-current assets charged to the Revaluation Reserve			581
		14	(Surplus)/Deficit on Financial Instrument Revaluation Reserve			(90)
		198,203	Actuarial gains/losses on pension assets/liabilities			(307,373)
		3,439	Other gains/losses to be included in the Comprehensive Income and Expenditure			0
		11,159	Group entity adjustment			0
		188,279	Other Comprehensive Income & Expenditure			(339,499)
		164,787	Total Comprehensive Income & Expenditure			(365,600)

The 2020/21 breakdown of the Net Cost of Services has been amended to take account of the changes in structure in 2021/22.

Group Movement in Reserves

	Council Fund Balance	Council Fund Earmarked Reserves	HRA Balance	HRA Earmarked Reserves	Capital Receipts Reserve	Capital Grants Unapplied	Total Usable Reserves	Unusable Reserves Council	Unusable Reserves - Group Entities	Total Authority Reserves
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Balance at 31 March 2020 carried forward	14,255	54,894	8,983	878	10,906	0	89,916	385,369	4,387	479,672
Movement in Reserves during 2020/21										
Surplus or (deficit) on the provision of Services	24,927	0	(13,764)	0	0	0	11,163	0	12,329	23,492
Other Comprehensive Income and Expenditure	0	0	0	0	0	0	0	(177,120)	0	(177,120)
Group entity adjustment	0	0	0	0	0	0	0	0	(11,159)	(11,159)
Total Comprehensive Income and Expenditure	24,927	0	(13,764)	0	0	0	11,163	(177,120)	1,170	(164,787)
Adjustments between accounting basis & funding basis under regulations	22,683	0	23,105	0	(2,233)	0	43,555	(43,555)	0	0
Net Increase / (Decrease) before Transfers to/(from) Earmarked Reserves	47,610	0	9,341	0	(2,233)	0	54,718	(220,675)	1,170	(164,787)
Transfers to/(from) Earmarked Reserves	(47,610)	47,610	(2,822)	2,822	0	0	0	0	0	0
Increase / (Decrease) in 2020/21	0	47,610	6,519	2,822	(2,233)	0	54,718	(220,675)	1,170	(164,787)
Balance at 31 March 2021 carried forward	14,255	102,504	15,502	3,700	8,673	0	144,634	164,694	5,557	314,885
Movement in Reserves during 2021/22										
Surplus or (deficit) on the provision of Services	8,283	0	14,433	0	0	0	22,716	0	3,385	26,101
Other Comprehensive Income and Expenditure	0	0	0	0	0	0	0	339,499	0	339,499
Total Comprehensive Income and Expenditure	8,283	0	14,433	0	0	0	22,716	339,499	3,385	365,600
Adjustments between accounting basis & funding basis under regulations	40,225	0	(7,546)	0	(1,833)	6,972	37,818	(37,818)	0	0
Net Increase / (Decrease) before Transfers to/(from) Earmarked Reserves	48,508	0	6,887	0	(1,833)	6,972	60,534	301,681	3,385	365,600
Transfers to/(from) Earmarked Reserves	(48,508)	48,508	(6,887)	6,887	0	0	0	0	0	0
Increase / (Decrease) in 2021/22	0	48,508	0	6,887	(1,833)	6,972	60,534	301,681	3,385	365,600
Balance at 31 March 2022 carried forward	14,255	151,012	15,502	10,587	6,840	6,972	205,168	466,375	8,942	680,485

Group Balance Sheet

31 March 2021		31 March 2022
£000		£000
1,907,928	Property, Plant & Equipment:	2,016,110
58,682	Heritage Assets	58,849
156,238	Investment Properties	150,718
1,711	Intangible Non-Current Assets including AUC	1,135
733	Long-term Investments	705
5,951	Long-term Debtors	10,906
0	Deferred tax asset	584
2,131,243	Total Long-Term Assets	2,239,007
98,882	Short-term Investments	212,912
918	Assets held for Sale	0
6,240	Inventories	12,170
172,790	Short-term Debtors	185,213
47,040	Cash and Cash Equivalents	34,527
325,870	Total Current Assets	444,822
(35,393)	Short-term Borrowing	(31,311)
(132,579)	Short-term Creditors	(181,722)
(1,471)	Pension Strain	(1,035)
(4,999)	Provisions	(4,977)
(3,453)	Deferred Liabilities	(4,277)
(177,895)	Total Current Liabilities	(223,322)
(783,666)	Long Term Borrowing	(832,819)
(25,997)	Provisions	(24,988)
(11,111)	Deferred Liabilities	(10,351)
(22,155)	Capital Contributions Receipts in Advance	(22,388)
(18,008)	Revenue Grants Receipts in Advance	(16,521)
(19,494)	Capital Grants Receipts in Advance	(17,404)
(3,434)	Pension Strain	(1,296)
(1,080,468)	Net Pensions Liability	(854,255)
(1,964,333)	Total Long-Term Liabilities	(1,780,022)
314,885	NET ASSETS	680,485
	Financed by:	
14,255	Council Fund Balance	14,255
102,504	Council Fund Earmarked Reserves	151,012
15,502	Housing Revenue Account Balance	15,502
3,700	Housing Revenue Account Earmarked Reserves	10,587
8,673	Capital Receipts Reserve	6,840
0	Capital Grants Unapplied	6,972
144,634	Usable Reserves	205,168
314,647	Revaluation Reserve	349,693
947,365	Capital Adjustment Account	977,282
5,003	Deferred Capital Receipts	5,003
4,543	Financial Instruments Revaluation Reserve	4,540
(1,085,373)	Pensions Reserve	(867,671)
(17,693)	Accumulated Absences Adjustment Account	(17,054)
3,211	Donated Inventories	9,234

31 March 2021		31 March 2022
£000		£000
(1,452)	Reserves (Group Entities)	14,290
170,251	Unusable Reserves	475,317
314,885	TOTAL RESERVES	680,485

Group Cash Flow

2020/21		2021/22
£000		£000
(23,492)	Net (Surplus) /Deficit on the provision of services	(26,101)
(169,498)	Adjustments to net surplus or deficit on the provision of services for non-cash movements	(235,082)
102,979	Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financing activities	129,979
(90,011)	Net cash flows from operating activities	(131,204)
146,391	Purchase of property, plant and equipment, investment property and intangible assets	191,372
23,337	Purchase of short-term and long-term Investments	111,150
(17,098)	Other payments for investing activities	15,560
(15,436)	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	(2,649)
(98,976)	Capital Grants and Contributions	(126,516)
38,218	Net cash flows from investing activities	188,917
(3,111)	Cash receipts from short-term and long-term borrowing	(72,479)
20,618	Other receipts from financing activities	(2,487)
3,253	Cash payments for the reduction of outstanding liabilities relating to finance leases	2,233
22,287	Repayments of short-term and long-term borrowing	27,533
43,047	Net cash flows from financing activities	(45,200)
(8,746)	Net (increase)/ decrease in cash and cash equivalents	12,513
38,294	Cash and cash equivalents at the beginning of the reporting period	47,040
47,040	Cash and cash equivalents at the end of the reporting period	34,527

Notes to Group Accounts

The following notes to the Group Accounts provide additional information in relation to Cardiff Bus. Further information can be found in the accounts of Cardiff City Transport Services Ltd (Cardiff Bus) company number 02001229.

1. Remuneration

The number of Cardiff Bus employees whose remuneration is over £60,000 per annum is disclosed below.

Number of Employees	Remuneration band £	Number of Employees
2020/21		2021/22
0	60,000-69,999	1
1	70,000-74,999	0
1	75,000-79,999	1
0	80,000-84,999	3
0	85,000-139,999	0
1	140,000-144,999	1
0	145,000-149,999	0
3	Total	6

The year-to-year change in the above remuneration banding is a result of a change to the management structure and the associated part year effects.

2. Related Parties Disclosures

Related party transactions and balances of the group are as contained in note 10 to the single entity financial statements. Cardiff Bus have separately recognised related party transactions between itself and the Council, and also between itself and its own subsidiary, but not between itself and any other organisations.

3. Exceptional Items

There are no exceptional items included in the Group Accounts.

4. Financial Instruments

In addition to the financial instrument disclosures in the single entity accounts it should be noted that the Council's shareholding in Cardiff Bus ceases to be a financial instrument, as the group balance sheet includes the net assets of the subsidiary and their corresponding net worth.

5. Prior Period Adjustment

There are no prior period adjustments.



Trust Funds



Trust Funds

During 2021/22, the Corporate Director Resources had financial responsibility for a number of charities. Although their financial administration is integrated with that of the Council, the charities are legally separate from it. Separate financial statements are produced for each, which are in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities, published by the Charity Commissioners.

The charities are managed, and expenditure is approved in accordance with criteria set out in the governing document of each one.

The Council is the sole trustee of the following charities, the purposes of which are outlined below. Numbers in brackets are the charity registration numbers.

Llandaff War Memorial Fund (219060) – Upkeep of the war memorial at Llandaff.

Maindy Park Foundation (524137) – Recreation or other leisure-time occupation for the benefit of the inhabitants of the City of Cardiff with the object of improving the conditions of life for those inhabitants.

Norwegian Church Preservation Trust (519831) – The Norwegian Church Preservation Trust was transferred by the Council on the 22nd March 2022 to the Norwegian Church Cardiff Bay Charitable Incorporated Organisation. This new Charitable body enhances the cultural, arts programmes and the links between Wales and Norway of this important visitor attraction on the Cardiff Bay Waterfront.

Cardiff Further Education Trust Fund/Craddock Wells Trust (525512) – Provision of premises for educational purposes and grants to eligible students. The property provided by the trust is used by the Council as the site for Cardiff High School.

Heath Public Recreation or Pleasure Ground (524135) – Land is held as a public recreation and pleasure ground. There are no balances or income and expenditure for this trust.

King George's Field the Heath (1140393) – Land to be used to provide a public playing field. There are no balances or income and expenditure for this trust.

Playing Field (524139) – Land is held for educational use. There are no balances or income and expenditure for this trust.

The accounts for the Cardiff Further Education Trust and the Norwegian Church Preservation Trust are required by the Charity Commission to be independently examined. The accounts for the year ended 31 March 2022 have yet to be examined. This is to be undertaken during 2022 within the statutory deadlines.

The Council administers the following charities, the purposes of which are outlined below: -

R Fice Memorial Trust (702695) – Provide financial assistance to those playing brass instruments.

The Howardian Trust (1019801) – Provide financial support to young people in the former catchment area of Howardian High School.

A financial summary, where relevant, for each fund follows. Detailed financial statements may be obtained from:

Christopher Lee
Corporate Director Resources
County Hall
Cardiff
CF10 4UW

	Balance as at 31 March 2021 £	Income £	Expenditure £	Asset Revaluation £	Balance as at 31 March 2022 £
Funds for which the Council is Sole Trustee					
Llandaff War Memorial Fund	1,418	0	(10)	0	1,408
Maindy Park Foundation	79,394	0	(10)	0	79,384
Norwegian Church Preservation Trust	(122,809)	253,325	(130,516)	0	0
Cardiff Further Education Trust/Craddock Wells	24,604,513	113,585	(32,015)	163,166	24,849,249
Total funds for which the Council is Sole Trustee	24,562,516	366,910	(162,551)	163,166	24,930,041
Funds administered by the Council					
R Fice Memorial Trust	62,683	1,860	(2,173)	1,568	63,938
The Howardian Trust	38,414	808	0	367	39,589
Total funds which are administered by the Council	101,097	2,668	(2,173)	1,935	103,527
Total	24,663,613	369,578	(164,724)	165,101	25,033,568

There will be differences in the income and expenditure figures quoted above compared to those included in the return to the Charity Commission. The figures above are calculated on an accruals basis whereas the returns are calculated on a cash basis.



Cardiff Harbour Authority



Narrative Report

Introduction

This document presents the Statement of Accounts for Cardiff Harbour Authority. Section 42(1) of the Harbours Act 1964 sets out that statutory undertakings, such as local authorities that have functions of maintaining, improving or managing a harbour are required to prepare an annual statement of accounts relating to the harbour activities. The financial statements that follow are an extract from the accounts of the County Council of the City and County of Cardiff and have been prepared in line with International Financial Reporting Standards (IFRS) as well as the requirements of the Companies Act 2006.

This narrative report replaces the Director's report required by the Companies Act 2006.

Annual Governance Statement

The Harbour Authority is not a separate entity to the Council and the financial transactions and systems, governance and controls of the Harbour Authority are integrated into those of the Council.

Agreement

By an Agreement dated 27 March 2000 made pursuant to and for the purposes of section 165 of the Local Government Planning and Land Act 1980 (as amended) the Council agreed to take responsibility for and to discharge the Harbour Authority undertaking and obligations in regard to the bay and the outer harbour under the terms of the Cardiff Bay Barrage Act 1993.

The Agreement has since been varied by the Deeds of Variation between the Welsh Ministers and the Council, with the latest dated 28 January 2022.

Review of the Financial Year

For the financial year 2021/22, the Council worked with Welsh Government to identify achievable efficiencies, service reductions and savings against the approved Fixed Costs budget to the same level as 2020/21 of £4.961 million. The Asset Renewal funding requirement for non-critical assets was £460,000 with no requirement identified within the ten-year asset management programme to replace any critical assets. Subsequent to this, in October 2021, an additional allocation of £100,000 was awarded to cover increased scheme costs. In addition, in January 2022, a further grant award of £249,000 was approved for the delivery of brought forward asset renewal works originally planned for 2022/23. This resulted in a total approved 2021/22 budget for the Cardiff Harbour Authority (CHA) of £5.770 million.

Income above target for harbour dues, site fees and special events was offset by a shortfall on car parking. The position included overspends on litter collection and waste management as a result of increases in volume and subsequent additional costs. Other spend above budget included groundwater control and barrage maintenance which reflected materials and contractor price increases. These variances were largely mitigated by underspends on overheads across the general budget headings

The financial deficit after accounting adjustments for the year ended 31 March 2022 was £2.649 million (£2.734 million in 2020/21).

Total capital expenditure incurred during the year was £704,000 funded by grant and included the purchase of a new patrol and materials handling equipment to undertake statutory duties relating to the management of the Harbour, installation of boardwalk decking and upgrading barrage control equipment.

Key Achievements

Despite another challenging year in 2021-22, as a result of further Covid-19 restrictions, staff achieved a great deal operationally through adaptability, commitment and ingenuity in responding to the situations presented to ensure services could still be delivered where possible. Achievements against the Harbour Authority action plan and performance indicators which form part of the Business Plan reported quarterly to the Welsh Government are:

- Delivered an online water safety project to school with Theatre Na Nog and Arts and Business Culture Step grant to warn of the dangers of swimming and tombstoning in the Bay. An online film was sent to 182 Cardiff and Vale of Glamorgan schools with 4,710 pupils known to have watched the film and made available publicly online with more than 33,000 reach
- Retained Green Flag Status following judging for the Barrage, Cardiff Bay Wetlands and FlatHolm Island
- ISO14001 audit resulted in retention of the award for Cardiff Harbour Authority ensuring excellent environmental management
- 199 tonnes of waste were removed from the rivers and bay
- 75,410 Cardiff Bay Wetlands users throughout the year
- 1,025,131 Barrage users throughout the year
- 20,670 Social Media followers
- Successful high profile four day Titan music event on Alexandra Head in September 2021 with 34,000 attendees generating income and interest in future events
- 99% compliance on Dissolved Oxygen performance indicator for the bay
- Completion of asset Management Plan in conjunction with Welsh Government
- Completion of parts one and two of the Aspiring Managers Correspondence Course for 6 attendees
- Supported delivery of the Cardiff 10k run and Cardiff Half Marathons
- Cardiff Bay Water Activity Centre hosted two Paralympic rowing training camps for the next group of paralympic athletes on their pathway to Paris 2024.

Guide to the Financial Statements

The main statements provided are shown in the pages that follow along with supporting notes. Cash flows of the Harbour Authority are integrated with those of the Council. A Cash Flow Statement has not been provided, in accordance with Section 394 of the Companies Act 2006.

Comprehensive Income and Expenditure Statement

Provides information on how the Harbour Authority has performed throughout the year and as a result, whether or not their operations have resulted in a surplus or a deficit. The Harbour Authority has operated within budget but statutory adjustments including capital charges are the reason the Comprehensive Income and Expenditure Statement is showing a deficit.

Balance Sheet

Provides a 'snapshot' of the Harbour Authority's assets, liabilities, cash balances and reserves at the year-end date.

Statement of Responsibilities for the Financial Statements and Corporate Director Resources Certificate

The Corporate Director Resources Responsibilities

The Corporate Director Resources is responsible for the preparation of the Statement of Accounts in accordance with the requirements of the Harbours Act 1964.

In preparing these financial statements, the Corporate Director Resources has:

- selected suitable accounting policies and then applied them consistently except where policy changes have been noted in these accounts.
- made judgements and estimates that were reasonable and prudent.

The Corporate Director Resources has also:

- kept proper accounting records which were up to date.
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

The Corporate Director Resources Certificate

The financial statements for the Cardiff Harbour Authority give a true and fair view of its income and expenditure for the financial year 2021/22 and financial position of the Harbour Authority at 31 March 2022.

Christopher Lee
Corporate Director Resources

Date:

The Independent Auditor's Report of the Auditor General for Wales to those charged with governance of Cardiff Harbour Authority

Opinion on financial statements

I have audited the financial statements of Cardiff Harbour Authority for the year ended 31 March 2022 under the Public Audit (Wales) Act 2004.

The Cardiff Harbour Authority's financial statements comprise the Comprehensive Income and Expenditure Statement, the Balance Sheet and related notes.

The financial reporting framework that has been applied in their preparation is applicable law and the International Financial Reporting Standards (IFRSs).

In my opinion the financial statements:

- give a true and fair view of the financial position of Cardiff Harbour Authority as at 31 March 2022 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and international accounting standards.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of Cardiff Harbour Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Cardiff Harbour Authority's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the narrative report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the narrative. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Tudalen 322

Report on other requirements

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and related notes;

Matters on which I report by exception

In the light of the knowledge and understanding of Cardiff Harbour Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

Responsibilities

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing Cardiff Harbour Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to Cardiff Harbour Authority's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;

detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and

the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, posting of unusual journals; and
- obtaining an understanding of Cardiff Harbour Authority's framework of authority as well as other legal and regulatory frameworks that Cardiff Harbour Authority operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Cardiff Harbour Authority.

-

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Governance and Audit Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Body;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Cardiff Harbour Authority's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Certificate of completion of audit

I certify that I have completed the audit of the accounts of Cardiff Harbour Authority in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton
Auditor General for Wales
March 2023

24 Cathedral Road
Cardiff
CF11 9LJ

Accounting policies used when formulating the accounts

In accordance with the Accounts and Audit (Wales) Regulations 2014, this Statement of Accounts summarises the Harbour Authority's transactions for the 2021/22 financial year and its financial position at 31 March 2022. The accounts are prepared in accordance with International Financial Reporting Standards (IFRS). A number of the accounting policies used in preparing these accounts, along with any critical assumptions and sources of estimation used are the same as those for the accounts of the Council. Whilst these are not replicated in full, the key policies applied are below:

1. Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not when the cash payments are made or received. Where income and expenditure have been recognised, but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. There is a de minimis threshold of £500 under which income and expenditure may not be accrued.

2. Employee Benefits Payable during Employment

Short-term employee benefits such as wages and salaries, paid annual leave, sick leave and expenses are paid on a monthly basis and reflected as expenditure on an accruals basis within the Employees expenditure line in the Comprehensive Income and Expenditure Statement.

3. Grants and Contributions

Grants and other contributions are accounted for on an accruals basis and recognised when:

- there is reasonable assurance that the Authority will comply with the conditions for their receipt and
- there is reasonable assurance that the grant or contribution will be received.

Revenue

Grants, for which conditions have not yet been satisfied, are carried in the Balance Sheet as Revenue Grants Receipts in Advance. When conditions have been satisfied, the grant or contribution is credited to Income in the Comprehensive Income and Expenditure Statement. Where there is no longer any reasonable assurance that the conditions will be met, sums received will not be recognised as a receipt of grant but as a repayment due to the awarding body and held on the Balance Sheet as a liability if it remains unpaid.

Capital

Grants and contributions that are applied in the year to fund capital schemes are treated as revenue income and credited to the Comprehensive Income and Expenditure Statement. Where a specific Capital grant or contribution has been received but remains unapplied, this is deemed to represent a condition and is shown as a Creditor.

4. Inventories

Inventories are measured and held at the lower of cost or net realisable value. When such inventories are sold, exchanged or distributed, the carrying amount is recognised as expenditure.

5 Overheads and Support Services Costs

Cardiff Council makes recharges in respect of the cost of support services to the Harbour Authority. The total absorption costing principle is used so that the full cost of overheads and support services are shared between users in proportion to the benefits received.

6 Non-Current Assets

Property, Plant, Equipment

These assets are those that have physical substance used in the production or supply of goods or services, those intended to be held indefinitely, those used for the promotion of culture and knowledge and those expected to be used during more than one financial year.

Investment Properties

Investment properties are those held solely to earn rentals and/or for capital appreciation such as; ground leases, land held for future development as strategic sites and other land and buildings that meet Investment property criteria.

Intangible Non-Current Assets

Intangible assets are those that do not have physical substance but are identifiable and controlled by the Harbour authority. In the case of Computer software and licences, these will be capitalised where they relate to the enhancement or development of systems, expenditure on which is deemed to generate long-term economic benefits to the Council in the form of savings and improvements in service delivery.

Recognition:

Expenditure on the acquisition, creation or enhancement of such assets is capitalised on an accruals basis. All expenditure incurred on existing assets is assumed to result in enhancement of the asset and will be shown in the accounts as an addition to the asset.

The Harbour Authority recognises heritage assets where it may have incurred separately identifiable expenditure on their acquisition or preservation at historic cost or where it has information on the value of the asset.

Once assets have fully depreciated, they are disposed of and the carrying value is removed from the asset register.

Measurement:

Assets are initially measured at cost, comprising all expenditure that is directly attributable to bringing the specific asset into working condition for its intended use, excluding borrowing costs which are not capitalised. These assets are then carried in the Balance Sheet using the following measurement bases:

Asset Type	Measurement	Range of Remaining Useful Lives
Assets under Construction	Depreciated Historical Cost	n/a
Buildings	Existing Use or Depreciated Replacement Cost	11-54
Community Assets	Depreciated Historical Cost	n/a
Heritage Assets	Historic Cost and only measured at fair value where the benefits of doing so outweigh the costs	n/a
Infrastructure *	Depreciated Historical Cost	2-118

Intangible Assets	Amortised Historical Cost	4-7
Investment Properties	Fair Value	n/a
Surplus Assets	Fair Value	n/a
Vehicles, Plant, Furniture & Equipment	Depreciated Historical Cost	1-15

* Included within Infrastructure is the Cardiff Bay Barrage which is being depreciated over the design life of 120 years.

Revaluations:

Land and buildings are revalued as part of a three year rolling programme.

Investment Properties and Surplus Assets are reviewed annually for any material changes as a result of the overall Market with a formal revaluation of Investment properties at least every two years.

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to expenditure.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only; the date of its formal implementation.

Charges to Revenue for Non-Current Assets:

The Capital charges line on the Harbour Authority Comprehensive Income and Expenditure Statement is debited with the following amounts to record the cost of holding assets during the year:

- depreciation attributable to the assets
- impairment losses on assets where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.

The Harbour Authority does not receive grants for depreciation or any other accounting adjustments for non-current assets.

Impairment and Downward Revaluation:

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired in value, either due to a significant reduction in service potential or significant permanent market value reduction. Where a material change in value is identified, the accounting treatment is as follows:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance, up to the amount of the accumulated gains
- thereafter, or if there is no balance in the Revaluation Reserve, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the Capital charges line in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation:

Depreciation is provided for on all Property, Plant and Equipment assets by an allocation of their depreciable amounts over their estimated useful lives. An exception is made for assets without a determinable finite useful life (i.e., freehold land, heritage and community assets) as well as assets that are not yet available for use (i.e., assets under construction).

7. Reserves

The Harbour Authority holds a general reserve for accumulated operational surpluses and deficits and a revaluation reserve to manage the accounting processes for non-current assets.

8. Value Added Tax

The Harbour Authority does not have a separate VAT registration to the Council and apart from certain cases where the Harbour Authority funds supplies of goods or services to other persons or organisations, the Harbour Authority is reimbursed for VAT. These accounts have been prepared exclusive of VAT, except where deemed irrecoverable.

Comprehensive Income and Expenditure Statement

2020/21		2021/22
£000		£000
	Expenditure	
2,927	Employees	2,975
1,223	Premises	1,354
40	Transport	120
1,461	Supplies and Services	1,601
436	Support Services	434
2	Third Party Payments	3
2,793	Capital Charges	2,826
8,882	Total Expenditure	9,313
	Income	
(5,533)	Government Grants	(4,979)
(232)	Capital Grants Applied	(704)
(383)	Fees and Charges	(981)
(6,148)	Total Income	(6,664)
2,734	Net Expenditure for the Year	2,649

Balance Sheet

31 March 2021		Note	31 March 2022
£000			£000
157,789	Property, Plant and Equipment	2	162,304
56	Heritage Assets	2	56
63	Intangible Assets	2	123
333	Investment Properties	2	483
158,241	Total Long Term Assets		162,966
434	Inventory	3	437
69	Debtors	4	2,719
209	Cash		(2,995)
712	Total Current Assets		161
(926)	Creditors	5	(900)
(926)	Total Current Liabilities		(900)
158,027	Net Assets		162,227
	Funded by:		
153,538	General Reserve	1	150,889
4,489	Revaluation Reserve	1	11,338
158,027	Total Reserves		162,227

Notes to the Financial Statements

1. Reserves

Held within the General Reserve is an earmarked amount reserved for project activities and contingencies. This amount is £104,000 as at 31 March 2022 (£126,000 as at 31 March 2021).

2020/21			2021/22	
General Reserve £000	Revaluation Reserve £000		General Reserve £000	Revaluation Reserve £000
156,272	4,489	Balance as at 1 April	153,538	4,489
(2,734)	0	Movements in Reserves	(2,649)	6,849
153,538	4,489	Balance as at 31 March	150,889	11,338

2. Movements in Property, Plant, Equipment & Other Long-Term Assets

Long term assets are primarily Property, Plant and Equipment, with movements analysed in the table that follows.

Property, Plant and Equipment	Other Land & Buildings	Vehicles, Plant & Equipment	Community Assets	Surplus Assets	Assets under construction	Total Property, Plant & Equipment	Investment Properties	Heritage Assets	Intangible Assets
Movements in Cost or Value	£000	£000	£000	£000	£000	£000	£000	£000	£000
1 April 2020	6,577	1,359	1,103	43	0	9,082	333	56	0
Additions	0	237	0	0	0	237	0	0	79
Revaluations Increases/(Decreases) recognised in the RR	0	0	0	0	0	0	0	0	0
Revaluations Increases/(Decreases) recognised in the SDPS	0	0	0	0	0	0	0	0	0
Derecognition - Disposals	0	(193)	0	0	0	(193)	0	0	0
Other Reclassifications - Transfers	0	0	0	0	0	0	0	0	0
At 31 March 2021	6,577	1,403	1,103	43	0	9,126	333	56	79
Additions	0	471	0	0	105	576	0	0	89
Revaluations Increases/(Decreases) recognised in the RR	6,696	0	0	0	0	6,696	0	0	0
Revaluations Increases/(Decreases) recognised in the SDPS	(14)	0	0	0	0	(14)	0	0	0
Derecognition - Disposals	0	(155)	0	0	0	(155)	0	0	0
Other Reclassifications - Transfers	(150)	0	0	0	0	(150)	150	0	0
At 31 March 2022	13,109	1,719	1,103	43	105	16,079	483	56	168
Movements in Depreciation/Impairment									

1 April 2020	145	817	0	0	0	962	0	0	0
Depreciation Charge	71	188	0	0	0	259	0	0	16
Depreciation written out to the RR	0	0	0	0	0	0	0	0	0
Depreciation written out to the SDPS	0	0	0	0	0	0	0	0	0
Derecognition - Disposals	0	(193)	0	0	0	(193)	0	0	0
At 31 March 2021	216	812	0	0	0	1,028	0	0	16
Depreciation Charge	224	206	0	0	0	430	0	0	29
Depreciation written out to the RR	(153)	0	0	0	0	(153)	0	0	0
Depreciation written out to the SDPS	(62)	0	0	0	0	(62)	0	0	0
Derecognition - Disposals	0	(155)	0	0	0	(155)	0	0	0
At 31 March 2022	225	863	0	0	0	1,088	0	0	45
Net Book Value:									
At 31 March 2021	6,361	591	1,103	43	0	8,098	333	56	63
At 31 March 2022	12,884	856	1,103	43	105	14,991	483	56	123

2020/21	Net Book Value	2021/22
149,691	Infrastructure Assets	147,313
8,098	Other PPE Assets	14,991
157,789	Total PPE Assets	162,304

In accordance with the Temporary Relief offered by the update to the Code on infrastructure assets this note does not include disclosure of gross cost and accumulated depreciation for infrastructure assets because historical reporting practices and resultant information deficits mean that this would not faithfully represent the asset position to the users of the financial statements.

As detailed in the revised guidance applicable to all authorities, the authority has chosen not to disclose this information as the previously reported practices and resultant information deficits mean that gross cost and accumulated depreciation are not measured accurately and would not provide the basis for the users of the financial statements to take economic or other decisions relating to infrastructure assets.

The authority has determined in accordance with Regulation 24L Wales of the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003 (as amended) that the carrying amounts to be derecognised for infrastructure assets when there is replacement expenditure, is nil.

The Infrastructure Assets Net Book Value is as follows:

2020/21	Infrastructure Assets	2021/22
£000		£000
152,173	Net Book Value at 1 April	149,691
35	Additions	39
(2,517)	Depreciation	(2,417)
0	Other movements in cost (Reclassification)	0
149,691	Net Book Value at 31 March	147,313

3. Inventory

31 March 2021		31 March 2022
£000		£000
352	Balance as at 1 April	434
82	Stock adjustment	3
434	Balance as at 31 March	437

4. Debtors

31 March 2021		31 March 2022
£000		£000
0	Central Government Bodies	2,649
69	Trade Receivables	70
69	Total Debtors	2,719

5. Creditors

31 March 2021		31 March 2022
£000		£000
(29)	Central Government Bodies	(133)
(897)	Trade Payables	(767)
(926)	Total Creditors	(900)



Glossary of Accounting Terms



Knowledge of basic accountancy terminology is assumed. However, there are certain specialist terms related to local government finance, which are described below:

Accruals Basis

The accruals principle is that income is recorded when the goods or services are provided rather than when the payment is received, and expenses are recorded when goods or services are received rather than when the payment is made.

Actuarial Gains and Losses

For a defined benefit pension's scheme, the changes in actuarial deficits or surpluses that arise because events have not coincided with the actuarial assumptions made for the last valuation, or the actuarial assumptions have changed.

Agency Services

The provision of services or functions, which are the responsibility of one Authority or public body, by another. The policy and financial resources are set by the principal Authority and implemented by the agent Authority.

Assets Held for Sale

Assets meeting all the criteria of: - immediately available for sale, where the sale is highly probable, actively marketed and expected to be sold within 12 months.

Asset under Construction

An asset that is not yet complete.

Borrowing

Loans taken out taken out by the Council to pay for capital expenditure or for the prudent management of the Council's financial affairs.

Capital Adjustment Account

The Account accumulates (on the debit side) the write-down of the historical cost of non-current assets as they are consumed by depreciation and impairments or written off on disposal. It accumulates (on the credit side) the resources that have been set aside to finance capital expenditure. The same process applies to capital expenditure that is only capital by statutory definition (revenue expenditure funded by capital under statute). The balance on the account thus represents timing differences between the amount of the historical cost of non-current assets that has been consumed and the amount that has been financed in accordance with statutory requirements.

Capital Expenditure

Capital expenditure pays for improvements to existing and new assets used in the delivery of Council services as well as other items determined by Regulation. Capital resources are scarce, costly and also have long term revenue implications over many years and even generations where capital expenditure is funded by borrowing. Hence the requirement of the Prudential Code to ensure what is charged as Capital Expenditure is Prudent, Sustainable and Affordable.

The statutory definition of capital expenditure is given in the Local Government Act 2003, the Local Authorities (Capital Finance) Regulations 2003 and 2004 amended. Statute relies on the accounting measurement of cost in IAS 16 to determine whether expenditure is eligible to be capitalised or whether it should be treated as revenue expenditure. Key to what is eligible as capital spend are the following words in IAS 16 - 'Costs directly attributable to bringing the specific asset into working condition for its intended use'.

Capital Financing Requirement

A Council's underlying need to borrow for a capital purpose. It measures capital expenditure incurred but not yet financed by the receipt of grants, contributions and charges to the revenue account via a prudent minimum revenue provision.

Capital Receipts

Income from the sale of capital assets that can be used to fund new capital expenditure schemes or reduce the underlying need to borrow. Capital receipts cannot be used to fund revenue expenditure, unless they relate to the costs of securing disposal or where a ministerial permission allows.

Carrying Amount

The Balance Sheet value recorded of either an asset or a liability.

Cash and Cash Equivalents

Sums of money available for immediate use and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Chartered Institute of Public Finance & Accountancy (CIPFA)

CIPFA is the leading professional accountancy body which determines accounting standards and reporting standards to be followed by Local Government.

Community Assets

These are non-current assets that the Council intends to hold in perpetuity which have no determinable finite useful life and, in addition, may have restrictions on their disposal. Examples include parks and historical buildings not used for operational purposes.

Contingent Liabilities or Assets

These are amounts potentially due to or from individuals or organisations which may arise in the future but which at this time cannot be determined accurately, and for which provision has not been made in the Council's accounts.

Council Dwellings

Flats and Houses owned by the Council as part of its Housing Revenue Account and provided at an affordable level of rent which is lower than market rent.

Council Fund Balance

The Council Fund Balance represents the cumulative retained surpluses on the Council's revenue budget. It provides a working balance which can be used to cushion the Council against unexpected events or emergencies. It is reviewed annually to ensure it remains at an appropriate level.

Credit Criteria

The parameters used as a starting point in considering with whom the Council may place investments, aimed at ensuring the security of the sums invested.

Credit Rating

A credit rating assesses the credit worthiness of an individual, corporation or country. Credit ratings are calculated from financial history and current assets and liabilities. Typically, a credit rating tells a lender or investor the probability of the subject being able to pay back a loan.

Creditors

Amounts owed by the Council for work done, goods received, or services rendered, for which payment has not been made at the date of the balance sheet.

Current Service Cost (Pensions)

Current Service Cost is the increase in the present value of a defined benefit pension scheme's liabilities expected to arise from employee service in the current period, i.e., the ultimate pension benefits "earned" by employees in the current year's employment.

Current Value

The current value of an asset reflects the economic environment prevailing for the service or function the asset is supporting at the reporting date.

Curtailement (Pensions)

For a defined benefit pension scheme an event that reduces the expected years of future service of present employees or reduces for a number of employees the accrual of defined benefits for some or all of their future service.

Debtors

These are sums of money due to the Council that have not been received at the date of the Balance Sheet.

Deferred Capital Receipts

These represent capital income still to be received after disposals have taken place.

Defined Benefit Scheme (Pensions)

This is a pension or other retirement benefit scheme other than a defined contribution scheme. Usually, the scheme rules define the benefits independently of the contributions payable and the benefits are not directly related to the investments of the scheme. The scheme may be funded or unfunded (including notionally funded).

Defined Contribution Scheme (Pensions)

A Defined Contribution Scheme is a pension or other retirement benefit scheme into which an employer pays regular contributions as an amount or as a percentage of pay and will have no legal or constructive obligation to pay further contributions if the scheme does not have sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

Depreciation/Impairment/Amortisation

A charge made to the Comprehensive Income and Expenditure Statement to reflect an estimate of the use or consumption of non-current assets in the year in the provision of Council services.

De-recognition

Financial assets and liabilities will need to be removed from the Balance Sheet once performance under the contract is complete or the contract is terminated.

Direct Revenue Financing

The amount of revenue funding in the year used to pay for capital expenditure incurred.

Earmarked Reserves

Amounts set aside to be used to meet specific, known or predicted future expenditure.

External Audit

The independent examination of the activities and accounts of Local Authorities to ensure the accounts have been prepared in accordance with legislative requirements and proper practices and to ensure the Council has made proper arrangements to secure value for money in its use of resources.

Fair Value

Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Finance Lease

A finance lease is a lease that transfers substantially all of the risks and rewards of ownership of a fixed asset to the lessee.

Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another. The term 'financial instrument' covers both financial assets and financial liabilities and includes both the most straightforward financial assets and liabilities such as trade receivables and trade payables and the most complex ones such as derivatives and embedded derivatives.

Heritage Asset

A tangible asset with historical, artistic, scientific, technological, geophysical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture.

Housing Revenue Account (HRA)

Local Authorities are required to maintain a separate account - the Housing Revenue Account - which sets out the expenditure and income arising from the provision of Council housing. Other services are charged to the Council Fund.

Impairment

A reduction in the value of assets below its value brought forward in the Balance Sheet. Examples of factors which may cause such a reduction in value include general price decreases, a significant decline in an asset's market value or recoverability and evidence of obsolescence or physical damage to the asset.

Infrastructure Assets

Fixed Assets which generally cannot be sold and from which benefit can be obtained only by continued use of the asset created. Examples of such assets are highways, footpaths, bridges and water and drainage facilities.

Intangible Assets

These are assets that do not have physical substance but are identifiable and controlled by the Council. Examples include software, licenses and patents.

Interest Cost (Pensions)

For a defined benefit scheme, the expected increase during the period in the present value of the scheme liabilities because the benefits are one period closer to settlement.

Investment Properties

Property, which can be land or a building or part of a building or both, that is held solely to earn rentals or for capital appreciation or both, rather than for operational purposes.

Investments

The purchase of financial assets in order to hold temporary cash balances, receive income and/or make capital gain at a future time.

Joint Venture

A joint venture is a joint arrangement whereby the parties who have joint control of the arrangement have rights to the net assets of the arrangement.

Lender Option Borrower Option Loans (LOBOs)

Loans to the Council where the lender can request a change in the rate of interest payable by the Council at pre-defined dates and intervals. The council at this point has the option to repay the loan.

Levy

An amount of money which a Local Authority is required to collect on behalf of another organisation.

Liabilities

These are amounts due to individuals or organisations which will have to be paid at some time in the future. Current liabilities are usually payable within one year of the Balance Sheet date.

Materiality

Information is material if omitting it or misstating it could influence the decisions that users make on the basis of financial information about a specific reporting authority.

Market Loans

Borrowing that is sourced from the market i.e., organisations other than the Public Works Loan Board or a Public Body.

Net Book Value (NBV)

The amount at which non-current assets are included in the balance sheet, i.e., their historical cost or current value less the cumulative amounts provided for depreciation.

Non-domestic rates (NDR)

A levy on businesses collected by billing Authorities, on behalf of the Welsh Government, and paid into an All Wales Pool. The Pool is then redistributed amongst all Welsh Authorities on the basis of population.

Operating Lease

This is a type of lease, usually of computer equipment, office equipment, furniture, etc. where the balance of risks and rewards of holding the asset remains with the lessor. The asset remains the property of the lessor and the lease costs are revenue expenditure to the Authority.

Pension Fund

A fund built up from deductions from employees' pay, contributions from employers and investment income from which pension benefits are paid.

Precept

A demand levied by one public Authority, which is collected on its behalf by another Authority.

Prior Period Adjustments

These are material adjustments which are applicable to an earlier period arising from changes in accounting policies or for the correction of fundamental errors.

Projected Unit Method (Pensions)

An actuarial method of calculating the liabilities of a pension scheme which allows for projected future increases in pensionable pay up to retirement or date of leaving service

Property, Plant and Equipment (PPE)

Tangible assets (i.e., assets that have physical substance) that are held for use in the production or supply of goods and services, for rental to others, or for administrative purposes, and are expected to be used during more than one year.

Provisions

Amounts set aside in respect of liabilities or losses which are likely or certain to be incurred, but in relation to which the exact amount and date of settlement may be uncertain.

Prudential Code for Capital Finance

The system introduced on 1 April 2004 by Part 1 of the Local Government Act 2003 which allows local Authorities to borrow without Government consent, provided that they can afford to service the debt from their own resources and that any such borrowing is prudent and sustainable. This requires the preparation and approval of various indicators.

Prudent Revenue Provision (PRP)

An amount set aside as a provision each year to repay loans taken out to pay for capital expenditure. This has the effect of reducing the Capital Financing Requirement (CFR).

Public Works Loan Board (PWLB)

The Public Works Loan Board is a statutory body operating within the United Kingdom Debt Management Office, an Executive Agency of HM Treasury. PWLB's function is to lend money from the National Loans Fund to local Authorities and other prescribed bodies, and to collect the repayments.

Recharge

An internal charge for services rendered by one Council directorate or section to another.

Related Parties

Related parties are Central Government, other Local Authorities, precepting and levying bodies, subsidiary and associated companies, Elected Members, all senior officers from Director and above. For individuals identified as related parties, the following are also presumed to be related parties:

- members of the close family, or the same household; and
- partnerships, companies, trusts or other entities in which the individual, or member of their close family or the same household, has a controlling interest.

Reserves

Reserves are amounts set aside for future use (usable) or required for accounting purposes only (unusable). Reserves may be for a specific purpose in which case they are referred to as 'earmarked reserves' or they may be general reserves (or balances) maintained as a matter of prudence.

Revaluation Reserve

The Reserve records the accumulated gains on the non-current assets held by the Council arising from increases in value as a result of inflation or other factors (to the extent that these gains have not been consumed by subsequent downward movements in value).

Revenue Expenditure funded from Capital under Statute (REFCUS)

Represents expenditure that may properly be capitalised under statutory provisions, but which creates no tangible asset for the Council e.g., house renovation grants to private individuals or revenue expenditure which would normally be charged to the revenue account, but which can be charged to capital following approval by the Welsh Government.

Revenue Support Grant

General government grant in support of local Authority services. It seeks to even out the effects on the council taxpayer of differences in needs between Authorities.

Settlement (Pensions)

An irrevocable action that relieves the employer of the primary responsibility for a pension obligation and eliminates significant risks relating to the obligation and the assets used to effect the settlement.

Surplus Assets

Assets that are not being used to deliver services, but which do not meet the criteria to be classified as either Investment Properties or Assets Held for Sale.

Term Deposits

A term deposit is a money deposit at a banking institution that cannot be withdrawn for a certain "term" or period of time.

Treasury Management

The process by which the Council controls its cash flow and its borrowing and lending activities.

Trust Funds

Funds held in trust which are administered by the Council.

Mae'r dudalen hon yn wag yn fwriadol

Cardiff Council

Annual Governance

Statement 2021/22

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Scope of Responsibility

1. Cardiff Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, having regard to a combination of economy, efficiency and effectiveness. In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, and facilitating the effective exercise of its functions, including arrangements for the management of risk.
2. The Council is responsible for the Cardiff Harbour Authority. The Council is also the Administering Authority for the Cardiff and Vale of Glamorgan Pension Fund (the Pension Fund) and Cardiff Port Health Authority (CPHA) and is the Accountable Body for the Cardiff Capital Region (CCR) City Deal. Cardiff Council has five wholly owned subsidiary companies which traded in 2021/22, one of which is Cardiff City Transport Services Ltd. (Cardiff Bus). The Council also has an interest in a special purpose vehicle (CSC Foundry Limited) which is governed by a Joint Committee for the CCR City Deal.
3. The governance arrangements detailed in this Annual Governance Statement (AGS) are documented in consideration of the Council's areas of responsibility, and the extent to which the Council is charged with governance.
4. The Council has adopted the 'Delivering Good Governance in Local Government' framework, developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives and Senior Managers (SOLACE). This statement explains how the Council has complied with the Governance Framework and meets the requirements of the Accounts and Audit (Wales) Regulations 2014, as amended by the Accounts and Audit (Wales) (Amendment) Regulations 2018.

The Purpose of the Governance Framework

5. The Governance Framework comprises the systems, processes, culture and values by which the Council is directed, controlled, and the means through which it accounts to, engages with, and leads the community. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services. The Council's Constitution sets out how decisions are made and the procedures which are followed through rules, codes of practice and protocols.
6. The system of internal control is a significant part of the framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives but is based on an ongoing process to identify, prioritise and appropriately manage risk.
7. The Code of Corporate Governance documents how we apply the principles of good governance (as summarised in Section 4 of the AGS – Assessment

Process and Summary). This Code was approved at the Constitution Committee on 11th February 2019 and is included in the Council's Constitution.

The Governance Framework

8. The Framework comprises two core principles and five supporting principles. Principles A and B run through principles C to G, but good governance is dynamic, and the Council is committed to improving governance on a continuing basis through a process of evaluation and review.

Core principles:

- A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
 - B. Ensuring openness and comprehensive stakeholder engagement
- Supporting Principles:

Supporting principles

- C. Defining outcomes in terms of sustainable economic, social, and environmental benefits
- D. Determining the interventions necessary to optimise the achievement of the intended outcomes
- E. Developing the entity's capacity, including the capability of its leadership and the individuals within it
- F. Managing risks and performance through robust internal control and strong public financial management
- G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Assessment Process and Summary

9. The AGS summarises the assessment of governance against the governance framework and comprises three elements:
 - Statements from Senior Management, the Audit Manager and the Governance and Audit Committee (the 'Audit Committee' was renamed 'Governance and Audit Committee' following the financial year-end in accordance with the provisions of the Local Government and Elections (Wales) Act 2021. Its opinion was provided following the financial year-end)
 - Supporting analysis mapped to the core and supporting good governance principles that provides a judgement that is based on supporting information and evidence
 - A Senior Management judgement of the Council's significant governance issues
10. These three elements when taken together represent the assessment of governance, through the perspectives of the Senior Management Team (SMT) and the independent opinions of the Internal Audit Manager and the

Governance and Audit Committee based on their respective programmes of work and an assessment of the system of internal control.

11. For further information and detail, supporting information is mapped to the governance framework principles (A-G) within the AGS, and followed by an open disclosure from the SMT of the significant governance issues affecting the organisation as summary actions to take forward and address.

The diagram in fig. 1 sets out the components of this assessment.

Fig.1



Assurance Statements

12. The following statements are made at the year-end, upon consideration of the performance information, governance disclosures and audit and regulatory report findings from assessors both internal and external to the Council.

Senior Management Statement

13. The set of senior management assurance statements are used a core measurement of assurance on good governance within each directorate and for the Council overall
14. As a Senior Management Team, we have undertaken a review of the self-assessment exercise to maintain assurance that the areas of consideration remain the right areas to judge the organisation upon and to address an identified action from last year’s AGS relating to the five ways of working. This review identified that whilst the majority of the assurance statements remained

appropriate, there was a need to change the focus of some statements to effectively capture the constituent parts of the five ways of working and Future Generations. In addition, Safeguarding and Information Governance have been reviewed in order to ensure that there is a heightened level of compliance across the Council.

15. We continue to apply the self-assessment exercise as a primary means of measuring our delivery of good governance and this has been supplemented this year by each Directorate having an action plan which identifies the key areas of improvement. There continue to be Challenge sessions chaired by the Chief Executive through which consideration is given to the current assurance position for each Directorate.
16. Our good governance assessment exercise has been undertaken during a prolonged period of uncertainty primarily due to the pandemic which has resulted in some areas in the curtailment of services, additional demand and / or the need to implement alternative ways in delivering services. We, as a Senior Management Team continue to ensure that the self-assessment exercise reflects the current reality of service delivery so that any matters or improvement actions are captured.
17. The Senior Management Team has continued to meet on average twice on a weekly basis. There were times during 2021/22 that the Senior management Team met more regularly to ensure that there was a swift, corporate, appropriate and measured response to any pressing issues. The focus of these meetings throughout the year has been to ensure that resources are used appropriately, outcomes delivered, and controls remain in place or amended to reflect the environment of the time.
18. Throughout this year, the attention of Senior Officers has been firmly focussed on the Council's response to the pandemic and upholding effective communication, decision making and control. The pandemic has impacted on services with some having to seek different means to deliver services whilst some services have had to shut down for most of the year. Whilst Health and Safety has remained the main priority for both those who deliver and receive services from the Council this was in conjunction with the need to retain strong levels of control where needed.
19. The Senior Management Team has engaged with the self-assessment assurance process for 2021/22. The Senior Management Team took the opportunity to review the 2021/22 half yearly and end of year position and considered the body of work delivered over the last six months, including a reflection on the continued response of the Council to the pandemic.
20. The Senior Management Team considers that the 2021/22 end of year Senior Management Assurance Statement offers a true and fair reflection of the governance maturity of the Council for the year overall. This end of year assessment was based on the governance maturity which we could evidence within each Directorate against the half year position, the performance against individual directorate action plans and identifying any change in position.

21. Accordingly, the Senior Management Team considers that despite the challenging external environment the Council is approaching strong application of good governance across the assurance areas, with some examples of embedded and limited in some assurance areas in some directorates. This assessment was based on a self-assessment using a 5-point rating system ranging from 'not in place', 'limited application', 'mixed application', 'strong application' to 'embedded'.
22. This assessment has highlighted opportunities to further build on the three SMT Actions set out in last year's Annual Governance Statement. We recognise improvements have been made in the areas of performance, compliance and the way we work but believe further improvement can be made. We continue to survey the assurance landscape and look for any weaknesses that need to be addressed through robust recovery procedures as well as looking to improve areas of strength. The Senior Management Team recognises that it is faced with a period of prolonged uncertainty both in terms of service recovery and responding to increased and different levels of demand across the spectrum of services offered. To support these aims it remains a priority to both implement actions for improvement and to retain a focus on needing to prioritise actions for enhancement to enable strong evidence of application across all areas going forward.
23. In relation to the work of the Senior Management Team in 2021/22 we continued to collectively own the Corporate Risk Register, we reviewed all corporate risks quarterly, and monitored progress against the action plan of significant governance issues.
24. The Chief Executive continues to emphasise that areas of weakness need to be addressed. As noted, the last couple of years have presented great challenge and uncertainty and this will continue for the forthcoming period thus underlying the importance of maintaining the achievement of consistent standards of governance and control across all directorates.

Audit Manager Statement and Annual Opinion 2021/22

25. The Public Sector Internal Audit Standards (PSIAS) state that the 'Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.' This must be based upon an objective assessment of the framework of governance, risk management and control. It must also include an evaluation of the adequacy and effectiveness of controls in responding to risks within the governance, operations and information systems.
26. This opinion has been prepared by the Audit Manager (Chief Audit Executive for the purpose of the PSIAS), based on the provisions of the PSIAS. In preparing and forming this opinion, several sources of information, assurance and insight have been taken into account, including:

- **Assurance Audit Engagements** – The risk-based annual audit plan has been delivered through an approach to maximise assurance and added value. The audit plan is responsive to risk and informed by audit information and existing assurances, information from Senior Management, monitoring of Council activity, strategy, risks, and wider assurance sources. Following the completion of assurance audits last year of new systems established because of the pandemic, during 2021/22, the full senior management team was engaged in a corporate audit of directorate recovery planning, which concluded that the Council has positioned itself in a way that it can strategically respond to the challenges that it has and will face regarding recovery. During the pandemic, audits of performance management and business continuity and incident management have provided corporate assurance on governance and control arrangements. For all audits, current risks, pressures and priorities continue to inform the audit scope and the testing completed.
 - **Consultancy Audit Engagements** - In the context of the ongoing pandemic, the majority of audit consultancy related to the design and application of sound controls in administration of Welsh Government grant and relief payments. The team has provided insight and guidance on areas of control during process development / change, such as in policy development in respect of the Payment Card Industry Data Security Standard.
 - **Discussion with Senior Managers** – There has been quarterly relationship manager meetings with Directors or their representatives, Audit Manager attendance at Senior Management Team meetings where assurance items have been considered, and regular meetings with the Chief Executive and Corporate Director Resources (Section 151 Officer).
 - **Risk & Governance Reviews** – Risk Registers and Senior Management Assurance Statements which underpin the Council's Annual Governance Statement are subject to regular audit review, and assurance audit engagements.
27. Based on the programme of audit work undertaken to assess the framework and application of governance, risk management and control, the annual opinion for 2021/22 is **effective with opportunity for improvement**. This opinion is based on the delivery of a sufficient Audit Plan, and with an acknowledgment of the significant pressure on resources in the context of an ongoing pandemic in both demand and budgets, which has been managed through a resilient performance culture.
28. The audit opinion comprises assessments of governance, risk management and control, and includes an evaluation of the adequacy and effectiveness of controls in responding to risks within the governance, operations and information systems.

- All planned fundamental system reviews have been completed, of which the audit of income and debtors concluded shortly after the financial year-end.
 - In accordance with an approach communicated to the Governance and Audit Committee, the majority of corporate governance audit engagements were completed during the year, supported by a spread of directorate-level assurance audit engagements.
 - The standard systems for corporate and directorate risk management have been maintained during the year, and COVID-19 specific risks have continued to be recorded, monitored and reported.
 - The Council was required to administer emergency relief and grant payments on behalf of the Welsh Government at pace. Over the year, the Council distributed a significant amount of grant and relief funding, and the Internal Audit and Investigation Teams advised management on the design of systems and counter-fraud checks in accordance with scheme requirements as part of a multidisciplinary team and participated in data matching checks through the National Fraud Initiative . Post assurance manual and data matching checks and analysis have not identified material cases of fraud or error to date in the context of the value of payments, although a number of case reviews are ongoing.
29. The control environment for core financial systems, and for the majority of audits overall (75%), was considered as adequate, and allocated an opinion of 'effective' or 'effective with opportunity for improvement'. Nineteen audits have been given an audit opinion of 'insufficient with major improvement needed' recognising the need for attention to achieve sound controls, and one audit (in respect of Cardiff West Community High School) was given an 'unsatisfactory' opinion and has an agreed set of management actions.
30. Waste Management has been an area where a greater proportion of adverse audit opinions have been allocated in recent years. Through the audit work in this area, and engagement with management, the position is recognised to be continuing to improve. Audit assurance and support continues to target and follow up on high-risk areas.

Governance and Audit Committee Statement

31. Based on the evidence presented to the Governance and Audit Committee during 2021/22, it is the considered view of the Governance and Audit Committee that the Council does have, for the most part, sound internal controls and governance arrangements in place. Strategic risks representing the true challenges facing the Council are captured and reviewed on a regular basis. Examples of where the Committee continues to have concerns, which will be incorporated into the Committee's Work Programme for 2022/23, include:

Budget Management

32. The Committee recognises the sustained financial pressure that the Council is under and notes that whilst the overall financial position was balanced, some particular directorates had significant overspends for which control

improvements are needed, and management attention and actions are required in directorates to achieve budget savings proposals put forward. Budget management is particularly pertinent at this time given the pressures facing local authorities as they respond to the ongoing pandemic and other emerging challenges and issues.

33. Welsh Government support has been received this year to mitigate the impact of the pandemic on budgets, and there has been considerable officer attention and effort to record, verify and submit claims to recover eligible expenditure that has increased, and eligible income that has been lost during the crisis. The settlement to the Council for the year ahead from Welsh Government represents a significant increase in cash terms compared to previous years. However, there have been additional costs to consider, including the introduction of a Real Living Wage in the Care Sector, and there will be no 2022/23 Hardship Fund from 1 April 2022.
34. The Committee is keen to observe effective arrangements for budget management and control during 2022/23. The Committee will carefully consider budget management arrangements over the year to come, through observing the use of appropriate management controls and interventions and continuing to reinforce expectations for delivery.

Internal Control

35. Assurance on compliance and control is essential. For a number of years there have been continued constraints on resources, together with a growing population and greater demand for public services. As the Council faces significant challenges in how it delivers services, it remains essential that internal controls are not neglected or impaired, and that strong controls operate throughout reformed processes and systems. Additionally, the pandemic has necessitated the adaptation of systems, and in some cases the design of new systems, in order to respond to new priorities. We have been advised of the consultation, advice and guidance provided by the Internal Audit and Investigation Teams to support management to design and uphold robust controls as they have navigated new priorities and responsibilities. The Committee has noted the inherent risks associated with the Council's requirement to administer and distribute a significant amount of Welsh Government emergency funding at pace this year. It has been important for the Committee to receive relevant assurances during the year, and over the last two years we have received briefings on the arrangements for up-front controls, post award assurance checks and the progression and outcomes of cases identified for investigation.
36. The Committee has invited senior officers to attend its meetings this year, to account for their delivery of good governance, risk management and control. In addition, the Committee has continued to receive the details of all Internal Audits completed, and the respective assurance ratings. This year we have observed isolated internal control gaps through reports of insufficient assurance, and one unsatisfactory audit opinion. Whilst the number of unsatisfactory Internal Audit opinions remain low, management must maintain sound systems of internal control and promptly address identified weaknesses.

37. We have maintained close interest on the robustness of controls in relation to the Waste Management function. In recent years, alongside a police referral and investigation, a wide-scale internal investigation into allegations of fraud was completed and disciplinary proceedings have concluded. We have received a confidential briefing (as at 31 May 2021) referring to the disciplinary cases and outcomes, which links to the targeted work completed by Internal Audit to verify the operation of key controls, the management of risk and the overall control environment.
38. The Committee met the Director responsible for Waste Management this year, to discuss governance, internal control and risk management within the service. We heard from the Director and the Audit Manager that there has been steady and sustained progress in recent years in the internal control environment, led by the senior management in place. Our Committee has been advised that there are mechanisms for delivering and acting on improvement actions, and that there is a constructive two-way relationship with Internal Audit, in the planning of, and response to, assurance work. We recognise the progress made for which continued management attention and assurance are required.
39. The Committee receives a list of all Internal Audit recommendations raised and agreed, and visibility of updated management comments until the point of implementation. Whilst the Committee has an overall assurance of internal control, we continue to require officers to account for services or functions where internal control weaknesses have been identified. We continue to challenge any impairment in stewardship and control of public funds and assets, seeking prompt and proportionate management actions. The Committee has considered and approved the Internal Audit Plan for 2022/23 and will closely monitor its progress and findings over the year ahead.

Financial Resilience (including Treasury Management)

40. In a position of constrained finances, the Committee will continue its consideration of the framework for financial decisions. The Committee has received regular updates on financial resilience and, in recent years has welcomed the independent assurance of the Council Treasury Management activities, by the Council's Treasury Management advisors, further to the regular assurance provided by Internal Audit.
41. The Governance and Audit Committee will continue to look to gain assurance of adequacy of treasury management practices and risk profile. This is vital work, which will both safeguard and deliver best value from the Council's borrowing and investments. The Committee has and will continue to seek assurance that borrowing and investment activities are appropriate and in line with the Treasury Management Practices, Strategy and Reports presented.

Schools Governance & Compliance

42. The Committee has sought regular reports from senior management in the Education and Lifelong Learning directorate for a number of years, following concerns raised through Internal Audit reports on good financial management

in school-traded services and on school governance. We have also sought ongoing assurance on the arrangements to manage school balances, and to address audit recommendations.

43. In view of an ongoing need for regular school governance assurance, we arranged early engagement with the new Director of Education and Lifelong Learning after their appointment, and we discussed the arrangements for monitoring controls and progress of governance improvements in schools. We were advised that actions had been taken with new staff resources and responsibilities assigned to support coordination and improvements. The Director has attended our Committee a further time, and we received an account of the governance arrangement in place to manage various aspects of the directorate control environment, together with an acknowledgement that further improvements are being sought.
44. Our Committee has noted the positive improvements made, as recognised in a recent Estyn report, and we will continue to keep a keen interest in the governance arrangements and assurance we receive in respect of schools and the wider education portfolio. This is with the understanding that the Governance and Audit Committee can request the attendance of those directly responsible for governance at an individual school level, to a Committee meeting, in the event that assurances are not considered as sufficient.
45. The Committee acknowledges that the Council is not able to set rules for schools to adhere to regarding contracting matters, albeit advice can be offered on good practice. This area of interest remains a priority of the Committee and we continue to support the production and use of best practice guidance in schools to strengthen financial stewardship and control.

ii) Governance Framework - Supporting Information

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.

46. All Members and Officers in the Council are required to comply fully with Codes of Conduct as set out in the Constitution, which sets out the particular roles and responsibilities of Officers and Members and provides clarity on the interfaces between these roles. These include:
 - Functions and subsections delegated to Officers
 - Members' Code of Conduct
 - Employees' Code of Conduct
 - Protocol on Member / Officer Relations
 - Cardiff Undertaking – signed by all Members upon election and underlines their duties to the City and its citizens
47. The Director of Governance and Legal Services is the Monitoring Officer and has the specific duty to ensure that the Council, its Officers, and its Elected Councillors, maintain the highest standards of conduct in all they do based on

Section 5 of the Local Government and Housing Act 1989, as amended by Schedule 5 paragraph 24 of the Local Government Act 2000.

48. The Standards and Ethics Committee has a responsibility to monitor and scrutinise the ethical standards of the Authority, its Members, employees and any associated providers of the Authority's services, and to report to the Council on any matters of concern. The Committee is chaired by an independent person and its role includes determining the outcome of complaints against Councillors and Co-opted Members and monitoring the Council's whistleblowing procedures.
49. In 2021/22, the Monitoring Officer was notified of a total of twenty complaints relating to Member conduct. The Public Services Ombudsman has considered ten of the complaints and determined that nine complaints to have insufficient evidence of a breach of the Code, so there would be no further investigation. The Council is awaiting the determination of the remaining complaint. Three complaints were informally resolved with five complaints subject to ongoing informal discussions. One complaint was referred to the Hearings panel which found that there had been no Breach of the Code. One complainant was referred to the Ombudsman.
50. Prior to relinquishing the role of the Chair of the Standards and Ethics Committee the outgoing Chair presented the Committee's Annual Report 2020/21 to full Council in 21 October 2021 and outlined the work of the Committee. The report identified actions in respect to reviewing the Whistleblowing Policy, continuing to observe Council and Committee proceedings and ensuring that training on the Members' Code of Conduct was in place to be delivered following the local government elections in May 2022. In addition, the Committee was keen to ensure that group leaders were supported in ensuring any training requirements were met in connection with their new statutory duties in relation to Member conduct. The Committee firmly believes that presentation of its Annual Report to Council serves to promote Members' understanding of the important role of the Committee and its work; and that further Member briefings will continue to be issued as and when required.
51. Members and Co-opted Members are required to register their personal interests in any business of the authority, and to comply with the rules on personal interests set out in the Members Code of Conduct. Significant work has been undertaken this year to ensure that all relevant forms are completed by all Members. All personal interests disclosed by Members are published on the Council's website within the Member's profile information. The Council's Policy on Officers' Personal Interests & Secondary Employment requires all staff to disclose any personal interest which actually or potentially conflicts with their duties to the Council and all secondary employment. The policy sets out how all Council employees are obliged, under the Employees' Code of Conduct, to ensure that their private interests do not conflict with their public duties, and

to comply with the Council's rules on the registration and declaration of financial and non-financial interests.

52. The Council's Corporate Values focus on fairness, openness and working together. The Council supports a culture of behaviour based on these values which guide how the long-term vision of the Council is put into effect, as well as how Members and Officers deliver their day-to-day roles. Corporate and directorate planning, and personal performance and development arrangements are aligned to delivering corporate values and priorities.
53. The Workforce Strategy and Employee Charter continues to ensure that there is alignment between the Council's vision and values and the Corporate Plan:
 - The Employee Charter sets out the expectations of all staff (employees, managers and senior managers) and has formed part of the objective setting process for personal reviews
 - The Workforce Strategy seeks to deliver outcomes for and with employees, within a culture that supports a flexible, skilled, engaged and diverse workforce
54. The Council takes fraud, corruption and maladministration very seriously supported by the following strategy and policies to prevent, and manage such occurrences
 - Counter-Fraud and Corruption Strategy
 - Financial Procedure Rules
 - Contract Standing Order and Procurement Rules
 - Whistleblowing Policy
 - Fraud, Bribery and Corruption Policy
 - Anti-Money Laundering Policy
 - ICT Security Policy
 - Data Protection Policy & Procedure
 - HR policies regarding investigation and discipline of staff
55. The Counter-Fraud and Corruption Strategy has been in place since July 2019 with over 5000 staff and school governors having undertaken the course or attended face-to-face training / workshops. The Council continues to be supported by a range of policies, procedures and regulations which are reviewed for appropriateness, including those relating to Financial Control, Data Protection, Health & Safety, Equalities and IT Security.
56. During 2021/22, the Council continued to be required to assist in the administration of a significant amount of grant assistance within both Social care and business settings. A multidisciplinary team of colleagues from Social Care, Economic Development, Business Rates, Audit, Accounts Payable, IT and Information Governance worked closely together to ensure that up-front controls were robust, anomalies were investigated, and payments were reviewed. Post payment verification and assurance has included:

- Manual checks of entitlement / eligibility, using information submitted on the payment file, and open-source information.
 - Participation in two data matching exercises for wider verification.
57. The Council has a Whistleblowing Policy in place through which staff and contractors are encouraged to speak out on misconduct or illegal behaviour within the organisation, which affects the public or other people (making a disclosure in the public interest). In 2021/22 a total of three whistleblowing cases have been reported to the Monitoring Officer.
58. The Corporate Director Resources has both overall responsibility for the financial administration (S151 Officer) and the information governance arrangements of the Council (SIRO). The Council's financial management arrangements conform to the governance requirements of the Role of the Chief Financial Officer in Local Government) which is set out in the CIPFA Financial Management Code (2020).
59. For the year 2021/22 CIPFA formally adopted the Financial Management (FM) Code. The focus of the code is to improve the financial resilience of organisations by embedding enhanced standards of financial management. Inevitably, the impact of Covid-19 as well as wider geopolitical and economic factors continued to test that financial resilience in 2021/22. The CIPFA Financial Management (FM) Code is intended to support good practice in financial management and assist Local Authorities in demonstrating their financial sustainability. The Code translates principles of good financial management into a series of standards against which Local Authorities should measure themselves.
60. During 2021/22 a self-assessment against the FM code was undertaken by senior Accountancy officers and the results presented to the Section 151 Officer to identify opportunities for improvement. Considering the significant financial uncertainty facing the Council, the Section 151 Officer agreed that the self-assessment identified three areas which should be the focus in the next twelve months. Firstly, where data is available to consider increasing the range of suitable sensitivity analysis when determining the Medium-Term Financial Plan. Secondly, the financial resilience of the Council will be enhanced by further strengthening of the link between Business cases and plans to spend. The third recommendation was to focus on service area budget spend both In respect to maintaining the improved level of budget savings delivered but also to identify any financial issues quickly to have time to put remedial action in place.
61. The requirements of the FM Code and the need for evidence has been a major consideration in the development of the Council's key financial strategies such as the Medium-Term Financial Plan, Capital Strategy and the Treasury Management Strategy.

B. Ensuring openness and comprehensive stakeholder engagement.

62. Through its Corporate Values, the Council outlines a commitment to being “open and honest about the difficult choices we face and allowing people to have their say on what’s important to them and their communities.” Consultation, engagement and joint working with citizens are central to delivering this value and are outlined as follows.
63. The legacy of the pandemic has meant that 2021/22 saw most meetings still needing to be held remotely. Meetings have remained open to the public to attend except where confidential or exempt information is being discussed, as defined by the law. Full Council meetings continued to include a facility for public questions, and the Council’s Scrutiny Committees have virtually invited stakeholder contributions to their scrutiny programme, both through research and consultation exercises and through direct access to Committees. During 2021/22, the number of webcast Council and Committee meetings continued to increase by a further 50% building on a similar increase from the previous year which reflected the full calendar of business in 2021/22 compared to 2020/21.

Webcasting Data				
Year	2018-19	2019-20	2020-21	2021-22
Number of Meetings webcast	37	54	105	155
Number of Committees (Types) webcast	8	10	21	19
Total Hours Webcast	95:15:44	126:50:24	202:36:54	269:39:22
Live views	1674	1960	4594	3965
Archive Views	3376	6909	10963	13644
Total Views	5050	8869	15557	17609

64. There has been open debate and challenge on performance and risk management with quarterly reporting and review in Senior Management Team (SMT) and further challenge and oversight in Cabinet, Scrutiny and Governance & Audit Committee meetings. A Risk Management Steering Group is in place to develop and review risk management policy and accountability frameworks and to support SMT in identifying new and emerging corporate risks. An Assurance role continues within the SMT environment where the Chief Executive, and Directors discuss aspects of the assurance, for example safeguarding, procurement compliance, performance management, outcomes and progress on audit recommendations made by internal and external auditors, bodies and regulators. This continues to highlight the connections between these assurance pieces and created a more joined up version of the assurance picture. The meetings between the Chief Executive, Directors and Cabinet Members to agree actions arising from an open debate of performance and service delivery challenges have continued for 2021/22.

65. The public and other stakeholders are given the opportunity to tell the Council what they think about the services provided through the Council's Comments, Complaints and Compliments Policy. It reflects guidance given in the Welsh Government Model Policy and Guidance Paper for Handling Complaints, as well as guidance received from the Public Service Ombudsman for Wales and places a greater emphasis on a prompt resolution of complaints. Cabinet is informed annually of the number of complaints received.
66. Citizens, communities and partners continue to be engaged through a programme of citizen engagement, budget consultation, Ask Cardiff surveys that seek opinions of a range of Quality of Life and Quality of Services statements. The output of these is used to inform proposals and decisions of priorities and planning for the provision of services. The participation levels for these engagement sessions continue to leave room for improvement particularly in respect to building up participation numbers.
67. Regular meetings are held with institutional stakeholders to whom the Council is accountable, which include the Welsh Government and the Council's External Auditors (Audit Wales). Efforts have also been made to foster open and effective relationships between the County Council and the six Community Councils in Cardiff through a Community Councils Charter ("the Charter"). It reflects the model Charter issued by the Welsh Government in the Local Government (Wales) Measure 2011 and is based on equality of partnership between the two tiers of local government.
68. The Cardiff Public Services Board (PSB) represents a statutory partnership of public and voluntary sector organisations, chaired by the Leader of the Council to deliver the city's Wellbeing Plan. The Wellbeing Plan, which responds to the evidence from the Wellbeing Assessment, focusses on the areas of public service delivery which fundamentally require partnership working between public and community services, and the citizens of Cardiff. The Wellbeing Assessment was agreed by the PSB in March 2022 and the draft Wellbeing Plan will be considered in September 2022 prior to public consultation. Cardiff PSB is supported by partnership governance and delivery arrangements, reporting by exception into the PSB on a quarterly basis. Over the course of the pandemic, the Cardiff PSB has met on a more regular basis to lead a co-ordinated strategic response to critical issues across the city's public services. The annual report on the Wellbeing Plan was considered by the Cardiff PSB in July 2022.

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits.

69. Following the local government elections on 5 May 2022, a new Council administration was formed. To make clear its ambitions for the city, the administration set out a new policy programme and associated delivery commitments for the coming municipal term, entitled 'Stronger, Fairer, Greener'. This is to be agreed / considered by Cabinet at its meeting of 14 July 2022, and it sets out the Council's policy agenda and programme for delivery for the next five years, based on the following commitments to make Cardiff:

- **A stronger city**, with an economy creating and sustaining well-paid jobs, with an education system that helps our young people reach their potential, with good, affordable housing in safe, confident and empowered communities, all supported by well-resourced, efficient public services.
 - **A fairer city**, where the opportunities of living in Cardiff can be enjoyed by everyone, whatever their background, where those suffering the effects of poverty are protected and supported, where a fair day's work receives a fair day's pay, and where every citizen is valued and feels valued.
 - **A greener city** which, through our One Planet programme, takes a lead on responding to the climate emergency, which celebrates and nurtures biodiversity, with high-quality open spaces within easy reach for rest and play that are connected by convenient, accessible, safe sustainable transport options.
70. Where 'Stronger, Fairer, Greener' provides a clear articulation of the administration's policy priorities, the Council's policy framework will translate these into organisational objectives with associated delivery milestones, key performance indicators and the necessary resources to ensure progress.
71. The Corporate Plan, therefore, plays a key role in translating the administration's policy ambitions into clear organisational objectives. In this way, the Corporate Plan sets out what the Council wants to achieve, and how it will organise itself to achieve it. In accordance with the requirements of the Well-being of Future Generations (Wales) Act 2015, the Corporate Plan is framed by Well-being Objectives, Steps and performance measures. The Corporate Plan is set at a strategic level and is supported by directorate delivery plans, which set out in greater detail how Corporate Plan objectives will be delivered, as well as how directorate business will be taken forward.
72. An enhanced process for developing and monitoring delivery of the Corporate Plan was agreed by Cabinet in February 2022 in response to the new performance requirements placed on local authorities by the Local Government and Elections Act (Wales) 2022. This includes:
- A Mid-Year Self-Assessment which is considered by Cabinet in December, following engagement with the Policy Review and Performance (PRAP) Scrutiny Committee. This commences the process of refreshing the Corporate Plan.
 - Thematic Challenge Sessions which are convened by Well-being Objective each January/February. The challenge sessions are chaired by the Leader and Cabinet Member for Finance, Modernisation and Performance and involve the lead Cabinet portfolio holders, Chief Executive and relevant Directors. The challenge sessions consider progress and challenges in relation to each of the Well-being Objectives within the Corporate Plan, and

provide an opportunity to consider priorities, steps, Key Performance Indicators and targets for the year ahead.

- Engagement with the Performance Panel each January/February. The Performance Panel allows the Chairperson of each Scrutiny Committee, to:
 - Consider the Mid-Year Assessment and make recommendations for improvement as well as strategic policy suggestions for consideration as part of Corporate Plan development
 - Corporate Plan development; with a focus on the priorities, steps, Key Performance Indicators and targets proposed for inclusion within the revised Corporate Plan.
 - Engagement with all Scrutiny Committees including PRAP Scrutiny Committee as part of pre-decision scrutiny of the Corporate Plan in February.
 - Formal consideration by Cabinet and Council in February/March. The Corporate Plan is part of the Council's Policy Framework and this, as set out in the Constitution of the Council, ensures that the Corporate Plan is formally subject to consideration by all elected members.
73. The development of the Annual Well-being Report, in effect the Council's self-assessment of performance, will involve the political and managerial leadership of the Council, with enhanced roles for both Scrutiny and the Governance & Audit Committee. This will include:
- Directorate self-evaluation of service performance, governance & financial challenges and priorities;
 - Performance and budget assurance sessions with each Director that are convened by the Chief Executive and Section 151 Officer to consider findings of directorate self-assessment;
 - Progress and performance session with Cabinet and the Council's Senior Management Team;
 - The Performance Panel, convened by the Chair of the PRAP Scrutiny Committee, and involving the Chairs of each of the Council's Scrutiny Committees
 - Consideration by the PRAP Scrutiny Committee.
 - Consideration by the Governance & Audit Committee.

- Consideration of the End-of-Year Assessment (the Annual Well-being Report) by Council.
74. The Corporate Plan is developed alongside the Council's Budget, thereby ensuring that the Council's resources are aligned behind the delivery of its policy priorities. The Corporate Plan and Budget are approved alongside one another by Council in February of each financial year. Progress against the existing objectives set out in the Corporate Plan will continue to be monitored and reported through the Council's strengthened Planning and Performance Framework, which was approved by the previous Cabinet on 24 February 2022.
75. The financial uncertainty due to the pandemic and the economic outlook led to delays in Budget Settlement from Welsh Government for both 2021/22 and 2022/23. Therefore, consultation on the Council's 2021/22 budget proposals "Changes for Cardiff" ran from 13 January 2021 to 10 February 2021 and the budget consultation for 2022/23 budget proposals was for the period 14 January 2022 to 6 February 2022. Looking forward to future budget settlements, A Budget update will be submitted to Cabinet on 14 July 2022 which will set out the budget timetable including consultation. As outlined under principle B of this AGS, ensuring openness and comprehensive engagement, several mechanisms were used to ensure the consultation was as accessible as possible, but improvements are required in the number of engagements achieved. The consultation enabled members of the public to communicate their views on the budget proposals. It informed the final decisions on service changes, which focussed on delivering valued public services in the face of ongoing austerity.
76. Building on the approach to the Council's Budget Strategy over the last few years is key to planning for future years. The Council identified for 2022/23 a budget gap of £69.2 million gap for the period 2023/24 to 2026/27. The outlook over the short term looks very challenging as services look to recover from the impact of the pandemic both in managing the increase in demand for some services and recovering lost income levels in other areas such as cultural venues and school catering. Looking further forward, Cabinet will consider a Budget Update refresh on 14 July 2022 which will provide an update on the Budget gap. The medium term remains a matter of concern and the Budget Report 2022/23 detailed the challenges in respect of the recovery post-pandemic and considerable economic uncertainty for the near future along with the difficulty of setting and realising year on year budget savings. A deliverable Budget Plan will continue to be a key document to review but this will require even closer monitoring and a potential reshaping of the strategy as services (and demand) evolve into their future shape and size.
77. Delivering the 'Stronger, Fairer, Greener' policy agenda will also require coordinated action by the Council and its partners. The Cardiff Public Services Board (PSB), chaired by the Leader of the Council, brings together the city's public and third sector leaders, and builds on the long-established platform of partnership working in the city. The Well-being of Future Generations Act has placed in statute the role of PSBs and requires PSBs to publish an assessment

of local wellbeing, a local wellbeing plan and annual progress reports. The Cardiff PSB has produced its statutory [Well-being Assessment](#), which sets out how Cardiff is performing across the partnership's seven city outcomes. This assessment was approved by the Cardiff PSB on 9 March 2022 for publication by May 2022. Using the evidence provided in the Well-being Assessment, the Cardiff PSB is required to review its objectives for improving the well-being of Cardiff and develop a revised PSB Well-being Plan for 2023-27 by 5 May 2023, which will set out how public services will work in partnership to address the major long-term challenges facing the city. The Council will work with PSB members to ensure that the priorities identified in the Wellbeing Plan reflect the priorities set out in 'Stronger, Fairer, Greener' and that the partnership governance and delivery arrangements are reviewed and refocussed to ensure that they are ready to deliver against these priorities.

78. The refreshed policy and delivery framework is therefore characterised by the following key components:

- **Corporate Plan:** The Corporate Plan 2023-26 will set out the Council's objectives in order to deliver the administration's ambitions.
- **Budget Strategy:** The Council's Budget Strategy will be reworked to support the delivery of the administration's priorities.
- **Partnership Planning and Delivery:** The Council's policy position will inform the development of the Cardiff Public Services Board's Well-being Plan, which will be launched for public consultation in Autumn 2022 and considered by the Council and all PSB members by April 2023.
- **Performance Management Framework:** The delivery of the Corporate Plan will be monitored through the Council's strengthened performance management framework.

D. Determining the interventions necessary to optimise the achievement of the intended outcomes.

79. As in previous years, it continues to be the case that all Cabinet and Council decisions taken by Members are supported by written reports from Officers on the legal, HR, property and financial implications arising from the decision. These reports are also required to outline the economic, social and environmental outcomes, member consultations, the key risks and alternative courses of action which are available.

80. To meet requirements of the Well-being of Future Generations (Wales) Act 2015, the Council has published well-being objectives and a well-being statement as part of the development of the Corporate Plan. As referenced in the March 2022 Council the Corporate Plan does ensure ongoing consideration of the sustainable development principle with a focus placed on considering the 5 ways of working at the earliest stage of policy development. Policy development, across the organisation, is encouraged to consider:

- **Long term:** Defined as the trends that affect Cardiff both today and in the future.
- **Prevention:** Intervening earlier to prevent problems affecting citizens from occurring or worsening.
- **Involvement:** Engaging with citizens, particularly the most vulnerable in society.
- **Integration:** Working across boundaries to deliver the administration's policy agenda for the city.
- **Collaboration:** Working with others to have a greater impact.

81. The Council uses several sources of information to self-assess progress against Well-Being Objectives, including:

- **Progress against the Council's Key Performance Measures** – Several performance measures are identified within the Council's Corporate Plan which help show the progress made in delivering the Well-Being Objectives. Where applicable, targets are set against these performance measures to demonstrate the desired level of achievement. Performance measures are assigned a RAG status: GREEN where the measure is on or above target, AMBER where the result is within 10% of the target and RED where the result is greater than 10% from the target.
- **Progress against the Steps in each Well-being Objective** – The Council included a number of Steps in the Corporate Plan to help achieve the Well-Being Objectives. Monitoring the progress of these Steps provides an understanding of what has been achieved and where further work is required.
- **Inspection Reports** – The Council is subject to inspections from regulatory bodies including the Wales Audit Office, Estyn (Education) and the Care and Social Services Inspectorate Wales (CSSIW). Their findings help the Council to assess areas of strong performance, as well as identifying areas that require improvement.
- **Surveys and Citizen Feedback** – The annual Ask Cardiff survey, as well as more specific consultation and engagement work, provide residents an opportunity to share their views on a wide range of the Council's services. From this, areas of strong performance can be identified, along with those areas where Cardiff's citizens feel the Council needs to improve. Similarly, complaints and compliments provide a valuable source of information on performance, and the Annual Wellbeing Report is considered by Cabinet alongside the Annual Complaints Report.
- **Finance Monitoring** – The Council's Outturn Report and Budget Monitoring
- **Feedback from Scrutiny Committee and the Governance and Audit Committee** – The Council responds to the issues raised and recommendations made by Committees, which help inform performance improvement.

- **Risk** – The Council’s Corporate and Directorate Risks are considered as part of a rounded view of performance, and the Annual Well-being Report is prepared and considered by Cabinet alongside the Council’s Annual Corporate Risk Report. Reviewing this information assists the Council to develop a balanced picture of the Council’s improvement journey over the year.
82. By utilising this information, the Council can monitor progress but also identify areas of improvement. The Council also has in place a robust performance and accountability regime which involves the wider political governance of the Council. In developing the self-assessment of performance, the following steps have been undertaken to ensure a full and balanced assessment:
- Directorate Analysis of Performance
 - Assurance Sessions convened by the Chief Executive with each Director
 - Assurance Sessions, convened by Cabinet, with the Chief Executive and the Council’s Senior Management Team
 - Performance Panel Review, convened by the Chair of the Policy Review and Performance Committee, and involving the Chair of each of the Council’s Scrutiny Committees.
 - Consideration by the Policy Review and Performance Scrutiny Committee
83. By utilising this information, the Council can identify areas of improvement and celebrate success and identify areas where performance may not have been as good, and therefore the areas that may require further attention.
84. During 2021/22, The Council’s education Service was inspected by Estyn. The inspection concluded that in recent years, Cardiff has demonstrated a sustained and incremental improvement in the quality and effectiveness of its education service. Estyn identified four recommendations for improvement and three areas where it invited Cardiff Council to prepare case studies so that those areas of excellent practice could be shared. Actions to build upon the strengths identified in the report and to address the recommendations for improvement will be built into the Directorate’s 2022/23 Delivery Plan for the forthcoming year and will be carefully monitored through systematic performance evaluation processes.
85. As noted in last year’s AGS, there was a marked increase in the communication to staff from the Chief Executive in order to ensure that staff were aware of the latest developments as the impact of the pandemic ebbed and flowed throughout the year. This continued into 2021/22 as some services returned to a level of normality whilst others remained virtual. To ensure staff were consulted, and involved in decision making, various channels of communication were used including the Chief Executive’s Update, Core Brief, Staff Information messages, the Staff App, and DigiGov (the Council’s HR system).
86. Consultation on draft decisions resulting from budget proposals is robust and the impact on citizens and service users is an important consideration. The

engagement of citizens has continued to be an important means of identifying and designing services to meet the needs and expectations of service users and citizens in Cardiff in the context of budgetary constraints. To support project-based decision making, the Council has in place a Business Case template using the Office of Government Commerce (OGC) “Five Case Model”, as recommended by HM Treasury for use by Public Sector bodies. The Capital Programme for 2022/23 referenced certain projects that would be considered for 2023/24 Budgetary consideration only on the completion of a robust full Business Case.

87. The Council’s Budget Strategy is based on an incremental budgeting approach where budgets are informed to a greater extent by corporate priorities and the required future shape of the organisation. The themes for savings in the Budget Strategy for 2022/23 were categorised as Efficiencies and Income Generation and was both a reflection of the better than anticipated Budget Settlement but also reflecting the impact on Services wrought by the pandemic. As reported last year, there has been an increasing confidence in the delivery of savings with a focus on efficiency savings being primarily in place in advance of the beginning of the Financial Year in question both 2021/22 and 2022/23. There continues to be a lower level of savings proposals attached to income generation and this reflects the impact on many of those services both during and post pandemic but where opportunities arise they continue to be taken.
88. Cardiff City Transport Services Ltd. (Cardiff Bus), one of the Council’s wholly owned subsidiary companies determined to co-opt two independent non-executive directors with proven skills in governance and transport services. At its meeting of 28 January 2021, the council agreed that the two Independent Non-Executive Director appointments should be further extended for a 20-month period until October 2022 following the council elections in May 2022 to enable both individuals to continue to contribute their respective skills and expertise to the work of the Board and Company during the continuing Covid-19 pandemic and restructuring impacts. Any recruitment process will commence in summer 2022.
89. At its meeting in October 2020 Council agreed a package of financial viability support was agreed including injection of equity and becoming statutory employer for the Company pension scheme. As part of this , the second tranche of equity injection of £6.6 million was undertaken in 2021/22 to strengthen the balance sheet. The Council, led by the Corporate Director Resources, worked closely with the Trustees of the Pension Fund to successfully complete the triennial valuation of the fund as at 31 March 2021 and resolve a number of legacy issues. It is recognised that the company board and new management team are making significant progress considering significant challenges impacting on the bus industry across Wales including cost increases, driver shortages and reductions in patronage. The Welsh Government are also consulting on changes to the bus industry as part of a proposed white paper, which could have significant implications for Municipal Bus companies and the

vital services delivered. The implications of this on bus services across the city will need to be considered carefully by the company as part of wider service delivery objectives.

90. During 2021/22, a request for information was issued to all subsidiaries which asked questions about the respective governance arrangements in place. This will inform a self assessment of used to identify any improvement opportunities including for those undertaking the shareholder role..

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it.

91. Decision making responsibilities and authority are clearly set out in the Council's Constitution. It documents the roles and relationships for decision making, between the Full Council, the Cabinet, Scrutiny and other Non-Executive Committees. It also details decisions delegated to senior officers through the different management tiers.
92. The Cabinet is the part of the Council which is responsible for most major decisions. The Cabinet is made up of the Leader elected by the Council, and up to nine other portfolio Cabinet members whom he/she nominates for approval by the Council. For 2021/22, The Cabinet comprised of the leader and nine other councillors, but the legislation now provides for Cabinet Members to job share and that has been considered for 2022/23 with two portfolios being shared. The Cabinet must make decisions which are in line with the Council's overall policies and budget. If it wishes to make a decision which is outside the budget or policy framework, this must be referred to the Council to decide.
93. The senior management structure of the Council for 2021/22 did not change. The statutory responsibility for Social Services was delegated to the Corporate Director of People and Communities. The Statutory roles of the S151 Officer (Finance) and the Monitoring Officer continue to be discharged by the Corporate Director (Resources) and the Director of Governance and Legal Services, respectively.
94. The Council aims to ensure that Members and Officers have the skills, knowledge and capacity to discharge their responsibilities effectively and recognises the importance of well trained, competent people. New Members attend an induction programme to introduce them to the Council and its values, objectives, policies and procedures. Preparation was undertaken during 2021/22 to ensure that a complete Member training package was ready to roll out post elections 2022. The number of councillors was also increasing from 75 to 79 and the number of new councillors elected in May 2022.
95. All new officers undertake the appropriate level of induction which includes a suite of mandatory e-learning training modules. Each mandatory training module has its own target date for full compliance. An in-house Cardiff Manager

Programme represents a commitment to increasing the learning and development of staff with line management responsibilities. The programme continues to be offered more widely across the officer body without the requirement to sit a formal ILM level 3 qualification.

96. Performance is primarily evaluated through the Council's Personal Review process, which provides a framework for employees and managers to discuss work performance and behaviour as well as to identify learning and development needs. It enables employees to be clear about their roles, responsibilities and the behaviours expected of them whilst giving a clear understanding of how their job and efforts contribute to the Council's objectives. Member Personal Reviews are also in place to help them update their knowledge and learn new skills, where required, to be more effective in supporting their communities. The Cardiff Council Academy has a developed several learning and development programmes and courses which can be accessed and delivered remotely.
97. The Council's Workforce Strategy has employee health and wellbeing as a priority. The Council continues to support the 'Time to Change' Pledge, has been recognised as a Disability Confident Employer, signed the Dying to Work Charter and achieved the Corporate Health Standard Silver Award.
98. The Council will publish the next Annual Wellbeing Report in September 2022, if approved by Council, in accordance with the requirements of the Wellbeing of Future Generations (Wales) Act. This provides a retrospective summary evaluation of performance for 2021/22 and identifies areas of focus moving forward.

F. Managing risks and performance through robust internal control and strong public financial management.

99. Risk management is an integral part of strategic decision making, forming a key element of business planning, budget proposals, budget strategy, and programme and project considerations. A Corporate Risk Register (CRR) is maintained and reviewed by SMT each quarter to ensure it includes key risks to the corporate vision, objectives and priorities. A Corporate Risk Map has also been used throughout 2021/22 to provide a transparent representation of the status of corporate risks and to support a proportionate management response.
100. The Risk Management Strategy and Policy continued to be supported by a nominated Member Risk Champion, Senior Officer Risk Champion and a network of Directorate Risk Champions. This process is designed to ensure clear ownership of risks which are identified, reviewed and escalated systematically each financial quarter. There has been an increasing trend to highlight target dates for individual risk actions for each area of the Corporate Risk Register and this will look to be extended across all Corporate risks in the next year.

101. The Council's five standing Scrutiny Committees are designed to support the Cabinet in providing accessible, efficient and effective services for citizens. For the year 2021/22, the Scrutiny Committees were able to meet throughout the year. There were 51 Scrutiny Committee meetings held during the municipal year 2021/22.
102. Scrutiny Committees undertake pre-decision scrutiny, policy monitoring and review and launch in-depth inquiries to help the Cabinet develop and review policies and services. Most recommendations raised to Cabinet following Scrutiny Inquiries are fully accepted. A number of the Council's collaborative activities are governed by Joint Committees which can be identified on the Council's website.
103. The Council has robust arrangements for internal control which are set out within the three statements contained within this report from the Audit manager, Governance and Audit Committee and Senior Management, respectively.
104. The pandemic led to a more frequent engagement on Health and Safety between appointed Elected Members, Union Representatives and relevant Council Officers. The Health and Safety Forum met four during the year with the focus being on ensuring the most up to date guidance was available and implemented appropriately for each of the different services the Council delivers.

G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.

105. The Council continues to aim to ensure that all reports for the public and other stakeholders to be written in a fair, balanced and understandable way. It remains the case that there is a need to achieve a balance between providing full and complete information to demonstrate clear transparency without being onerous or overly complex.
106. The Council also aims for information to be easy for the Council and the public to find and use. The Council has where practicable looked to publish information in advance rather than await Freedom of information Requests. The Council takes careful consideration of the model publication scheme set out by the information Commissioner which sets out the classes of information that should be routinely available. The Council acknowledges that it has not fully conformed with the model publication scheme due to practical reasons such as capacity and ease of accessing information. However, the Information Commissioner's has recently revised its model publication scheme and the Council will review its position against the new expectations and look to improve its adherence to the expectations set out in the document.
107. The Council's Annual Wellbeing Report evaluates performance, summarising the findings of several reports on performance, including corporate measures and evaluations of delivery against the Capital Ambition, Wellbeing Plan and the objectives and activities that the Council is delivering as part of the Partnership arrangements (PSB).

108. The AGS is an assessment of the governance of the Council applied to the 'Delivering Good Governance in Local Government' CIPFA / SOLACE framework, as outlined in the Assessment Process and Summary. The continued impact of the pandemic has had an impact on service delivery both at heightened times of infection rates and interim periods of normalcy. The need for reactive solutions in some services and alternative delivery models in other areas have been taken into account in the determination of the Senior Management Assurance Statements (SMAS). SMT hold an action plan of significant governance issues, representing an open disclosure of the most prominent issues of governance which require attention following the SMAS review. The AGS Action Plan for 2021/22 and 2022/23 are both included in the following section.
109. In May 2021, the Council met to establish Committees: their size, terms of reference and allocation of seats. Most meetings continued to be delivered through virtual channels, but the development of hybrid meeting technology has been undertaken with the first hybrid meetings being held in June 2022. The Council's Constitution is reviewed regularly by the Constitution Committee and sets out the terms of reference for each of its Committees and the decisions that can be taken by each of those Committees. A number of Committees have been appointed by Council to discharge regulatory and scrutiny services and they deliver annual reports on their performance and findings.
110. Prior to services being delivered through third parties or via joint working arrangements, the Legal Services Team assist directorates to ensure responsibilities and accountabilities for governance and risk management are adequately documented. The risk management strategy and policy require clear risk management arrangements in whichever model of service delivery is used.
111. Peer challenges, reviews, and inspections from regulatory bodies are welcomed by Cardiff Council to provide assurance over service delivery or identify opportunities for improvement.

2021/22 AGS Action Plan – Significant Governance Issues

112. An Action Plan of Significant Governance Issues is owned by the SMT and is formally reviewed and updated on a bi-annual basis. The review is supplemented by Challenge sessions for each Directorate chaired by the Chief Executive and accompanied by the Corporate Director of Resources. In addition, each directorate developed actions to address the three corporate actions identified for 2021/22 and to address any matters for the individual directorate.
113. SMT considered that the three actions identified for 2021/22 have seen progress as demonstrated below. However, the three areas continue to be considered as the main areas of focus for governance improvement and are therefore recommended to be carried forward into 2022/23 to maintain and build on the momentum of progress made in 2021/22. The Actions and Progress to date are set out below.

Actions

Extend and deepen the areas of SMT investigation in respect to compliance, risk and outcomes.

Progress

Compliance reports on areas such as Safeguarding, Procurement, Sickness Absence, Performance Reviews and Internal Audit recommendations have been received during the year. Data has accompanied reports that enable SMT to identify areas of improvement and to ensure that progress where needed is achieved.

Action

Extend the assurance on the quality of performance reviews through evidence gathering at Directorate level.

Progress

SMT have regularly received reports on compliance on Performance reviews. The Directorate delivery plans continue to be the source of personal and team objectives although it is acknowledged that this is not the case at all levels due to the scope and scale of some directorates. The quality of performance reviews has been an area of interest in the CEX Challenge sessions where directors have set out how performance is measured, and it is recognised that further improvements are required to ensure that this is fully embedded throughout individual directorates.

Action

Embed into the self- assessment on Assurance the Five ways of Working in respect to the Future Generations Act.

Progress

The Self– Assessment on assurance was amended to include a specific set of questions which covered the Five ways of Working in respect to the Future Generations Act. In addition, Individual directorates identified specific actions in respect to FGA and have been monitoring their progress throughout the year.

Cardiff & Vale of Glamorgan Pension Fund 2021/22 AGS Action Plan – Significant Governance Issues

114. There were two significant issues brought forward from 2020/21 that related to the completion of the transfers to the WPP Global Equity sub-funds and Low Carbon Equity Fund and the creation of the Wales Pension Partnership pooled funds for Emerging Market (EM) Equity. During 2021/22 both actions were completed in July 2021 and October 2021 respectively and the monitoring of both funds has been subsumed into the regular monitoring and review process. In considering significant governance challenges going forward, it has been determined that a new action will be introduced which will look to build on existing processes and identify ways to further improve the transparency and robustness of decision making in respect of decisions influenced by Environmental, Social and Governance (ESG) factors.

Certification by the Leader of the Council and the Chief Executive

Councillor Huw Thomas, Leader of Cardiff Council

Date:

Paul Orders, Chief Executive

Date:

Audit of Accounts Report – The County Council of the City and County of Cardiff

Audit year: 2021-22

Date issued: March 2023

Document reference:3330A2023

Purpose of this document

This document is a draft supplied in confidence solely for the purpose of verifying the accuracy and completeness of the information contained in it and to obtain views on the conclusions reached.

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

Contents

We intend to issue an unqualified audit report on your Accounts. There are some issues to report to you prior to their approval

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Introduction

- 1 We summarise the main findings from our audit of your 2021-22 statement of accounts in this report.
- 2 We have already discussed these issues with Corporate Director of Resources and Head of Finance.
- 3 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 4 We set this level at £14.5million for this year's audit.
- 5 There are some areas of the accounts that may be of more importance to the reader and we have set a lower materiality level for these, as follows:
 - Senior officer remuneration £1,000
 - Senior officer exit packages £20,000 (bandings)
 - Related party transactions (non-corporate only) £10,000
- 6 We have now substantially completed this year's audit. In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and our objectivity has not been compromised in any way.
- 7 However, in our Audit Plan dated July 2022, we brought to your attention one potential conflict of interest. This relates to the Financial Audit Manager who is a former colleague and friend of the Council's Operational Manager for Information Governance, Transactional Finance and Programme Management within the Resources Directorate. I can confirm that planned safeguards set out in the Audit Plan have operated as intended in respect of this matter. I can also confirm that, all other members of my team are independent of the Council and its senior officers.

Accounting for Infrastructure Assets

- 8 In common with all Welsh other local authorities and following discussion with Audit Wales, the Council has taken advantage of a recent and temporary statutory relief for reduced disclosures related to infrastructure assets. This relief is permitted as a result of an update to the Accounting Code and Specifications for Future Codes for Infrastructure Assets and the 2022 amendments to the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003.
- 9 In applying the relief the Council has not disclosed gross cost and accumulated depreciation for infrastructure assets, because historical reporting practices and resultant information deficits mean gross cost and accumulated depreciation are not measured accurately, and would not faithfully represent the asset position to the users of the financial statements.

- 10 The relief is a temporary expedient that is intended to allow authorities to address the information deficits and prepare robust information to support the carrying value of infrastructure assets. The temporary reliefs are only applicable for financial years up to and including 2024-25.
- 11 The **Exhibit 1** shows the impact of this issue on the audit timetable and financial statements.

Exhibit 1 – impact of infrastructure issues

Timetable	<p>Given the continuing slippage arising from the COVID-19 pandemic and national issues relating to the audit of infrastructure assets, the Welsh Government provided flexibility in terms of both the accounts preparation deadlines and the audit deadlines:</p> <ul style="list-style-type: none"> • The timescale for completing your accounts was revised by the Welsh Government from 31 May 2022 to 31 August 2022. • We received the draft accounts on 22 June 2022. • Our deadline for completing our audit was changed from 31 July 2022 to 31 January 2023. • The revised deadline of 31 January 2023 was not able to be met due to there being outstanding information from the Council’s external valuer’s in relation to the revaluation of Council Dwellings and schools which was received in February 2023 (see paras 19 – 23 below). • We expect your audit report to be signed on 31 March 2023.
Financial statement disclosures	<p>The historic cost and accumulated depreciation balances relating to infrastructure assets have been removed from the accounts. This means the infrastructure column has been removed from note 14 and the net book value of infrastructure assets is shown in the balance sheet.</p> <p>Additional narrative has been added to note 14 in relation to this adjustment.</p>

Proposed audit opinion

- 12 We intend to issue an unqualified audit opinion on this year’s accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**.
- 13 We issue a ‘qualified’ audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.

- 14 The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards along with confirmation of other specific information you have provided to us during our audit.
- 15 Our proposed audit report is set out in **Appendix 2**.

Significant issues arising from the audit

Uncorrected misstatements

- 16 There are no misstatements identified in the accounts, which remain uncorrected.

Corrected misstatements

- 17 There were initially misstatements in the accounts that have now been corrected by management. However, we believe that these should be drawn to your attention and they are set out with explanations in **Appendix 3**.

Other significant issues arising from the audit

- 18 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There is one matter to bring to your attention.

Valuations of Property, Plant and Equipment

- 19 Audited bodies across all sectors are required to account for property, plant and equipment (PPE assets) in accordance with IAS 16 Property, Plant and Equipment or FRS102 for UK GAAP, except where adaptations to fit the public sector are detailed in the respective accounting code (FReM, CIPFA/LASAAC Code, Charities SoRP etc).
- 20 The audit of asset valuations has been an area of focus across the audit profession for some time. This focus increased in 2021-22, highlighting that it may no longer be appropriate for audited bodies to rely on valuations of assets carried out in previous financial years to demonstrate that carrying values remain materially consistent with current values at 31 March 2022. This means that audited bodies need to have sufficient procedures in place to ensure that carrying values are not materially different from current value at 31 March 2022.
- 21 To address this issue, the Council instructed its external valuers to provide updated valuations for its Council Dwellings and School assets impacted by this to identify whether there were any potential material movements that would be required to be considered for inclusion within the draft financial statements. The Council's external valuers undertook a full professional valuation over the period June to

December 2022 which identified decreases in asset valuations of £61.37million, on a gross basis. This information was subsequently passed to us for audit testing.

- 22 Our audit work involved a high-level check of the valuation against our expectation as well as detailed testing of a sample of items. This resulted in additional enquiries being made with the external valuers to confirm how they had calculated the valuation figures and some of the assumptions upon which these calculations were based. These additional enquiries led to further work being undertaken by the valuer which ultimately identified further changes to the original valuation, reducing the decreases by £9.27million on a gross basis.
- 23 The overall change was a decrease in the valuation of £52.1million, on a gross basis (£15.49million on a net book value basis).

New Fixed Asset Register

- 24 One of the key risks referred to in our 2021-22 Audit Plan, issued in July 2022, referred to the fact that the Council had introduced a new Fixed Asset Register System during the year which would be used for the production of all of the figures relating to Property, Plant & Equipment in the 2021-22 financial statements. Our review of the implementation of the new system and the migration of the data did not identify any significant issues or concerns and we were satisfied that the migration of data and implementation of the new system had been appropriately managed. We are content that the balances transferred from the old system to the new system produced opening balances that were consistent with expectations.

Recommendations

- 25 Following the audit certification by the Auditor General, we will issue a separate report to management, the Audit of Accounts Addendum Report. This will set out some key findings and recommendations, as well as management's responses to those recommendations with the aim of continuing to work with the Council's finance team to further improve the accounts production process for 2022-23.

Appendix 1

Final Letter of Representation

The County Council of the City and County of Cardiff Letterhead

Auditor General for Wales
Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

30 March 2023

Representations regarding the 2021-22 financial statements

This letter is provided in connection with your audit of the financial statements of the County Council of the City of Cardiff for the year ended 31 March 2022 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2021-22; in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information provided

We have provided you with:

- full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;

- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects the Council and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements;
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Representations by the County Council of the City and County of Cardiff

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by Members of the County Council of the City and County of Cardiff on 30 March 2023.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:
Corporate Director Resources

Date: 30 March 2023

Signed by:
Chair of the Council – signed on behalf of
those charged with governance

Date: 30 March 2023

Appendix 2

Proposed Audit Report

The independent auditor's report of the Auditor General for Wales to the members of the County Council of the City and County of Cardiff

Opinion on financial statements

I have audited the financial statements of:

- the County Council of the City and County of Cardiff; and
- the County Council of the City and County of Cardiff Group

for the year ended 31 March 2022 under the Public Audit (Wales) Act 2004.

The County Council of the City and County of Cardiff's financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, the Movement on the Housing Revenue Account Statement, the Housing Revenue Account Income and Expenditure Statement and the related notes, including a summary of significant accounting policies.

The County Council of the City and County of Cardiff's Group financial statements comprise the Group Movement in Reserves Statement, the Group Comprehensive Income and Expenditure Statement, the Group Balance Sheet, the Group Cash Flow Statement and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

In my opinion the financial statements:

- give a true and fair view of the financial position of the County Council of the City and County of Cardiff and the County Council of the City and County of Cardiff's Group as at 31 March 2022 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Council and its group in accordance with the ethical requirements that are relevant to my audit of the financial

statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Council's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Report on other requirements

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22;

- The information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Governance Statement has been prepared in accordance with guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of the Council and the group and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

Responsibilities

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts, including the County Council of the City and County of Cardiff Group financial statements which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the Council's and group's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to the County Council of the City and County of Cardiff's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, posting of unusual journals; and
- obtaining an understanding of the County Council of the City and County of Cardiff's framework of authority as well as other legal and regulatory frameworks that Cardiff Council operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Cardiff Council.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Governance and Audit Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance, the Cabinet and Council; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the County Council of the City and County of Cardiff's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Certificate of completion of audit

I certify that I have completed the audit of the accounts of Cardiff Council in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton
Auditor General for Wales
March 2023

24 Cathedral Road
Cardiff
CF11 9LJ

Appendix 3

Summary of Corrections Made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

Exhibit 3: summary of corrections made

Value of correction	Nature of correction	Reason for correction
£6.86million	<p>Note 13 Property, Plant & Equipment</p> <p>School assets valued on a depreciated replacement cost basis had not been revalued in the year to reflect significant changes since the last valuation.</p> <p>Decrease in the gross cost of Schools land and buildings £34.15million</p> <p>Decrease in the gross accumulated depreciation of Schools land and buildings of £27.29million</p>	To correctly disclose the value of Schools land and buildings in line with the Code requirements.
£8.63million	<p>Note 13 Property, Plant & Equipment</p> <p>Council Dwellings assets valued on an Existing Use Value for Social Housing basis had not been revalued in the year to reflect significant changes since the last valuation.</p> <p>Decrease in the gross cost of Council Dwellings buildings £17.95million</p>	To correctly disclose the value of Council Dwellings land and buildings in line with the Code requirements.

	Decrease in the gross accumulated depreciation of Council Dwellings buildings of £9.32million	
Narrative Disclosure	<p>Note 13 Property, Plant & Equipment</p> <p>The Council has taken advantage of temporary reliefs for reduced disclosures related to infrastructure assets allowed for in the Update to the Code and Specifications for Future Codes for Infrastructure Assets and the 2022 amendments to the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003</p> <p>As a result the Infrastructure assets figures have been removed from the main table in Note 13 and replaced with a narrative disclosure</p>	To comply with the temporary disclosures required by the Code
£26.30 million	<p>Note 17 Short Term Debtors</p> <p>Decrease in Other Entities and Individuals including Public Corporations of £25.63million, decrease in Other Local Authorities & NHS Bodies of £0.67million and increase in Central Government of £26.30million</p>	This amendment corrects an error in the classification of short-term debtors
£5.10 million	<p>Note 24 Grant Income</p> <p>Increase in Other Local Authorities & NHS Bodies and decrease in Other Entities and Individuals including Public Corporations</p>	This amendment corrects an error in the classification of grant income

£1.29 million	Note 14 Non-Current Assets Reduction in additions for Vehicles, Plant & Equipment	This amendment updates an estimate in the accounts with an actual figure.
Various	Note 10 Related Parties Three material related party disclosures were omitted from the financial statements	The amendments have been made to comply with the CIPFA Code and to provide clarification to the reader of the financial statements
Various	Note 8.3 Remuneration Inclusion of details for comparative figures	To ensure this Note is fully compliant with the Code.

There have also been a number of minor amendments and disclosure updates as a result of our work which include for example to contingent assets, Annual Governance Statement, Cashflow Statement, Remuneration bandings and Group accounts.



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Audit of Accounts Report – Cardiff Harbour Authority

Audit year: 2021-22

Date issued: March 2023

Document reference: 3458A2023

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

Contents

We intend to issue an unqualified audit report on your Accounts. There are some issues to report to you prior to their approval

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Introduction

- 1 We summarise the main findings from our audit of your 2021-22 statement of accounts in this report.
- 2 We have already discussed these issues with Corporate Director of Resources and Head of Finance.
- 3 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 4 We set this level at £3.25million for this year's audit.
- 5 There are some areas of the accounts that may be of more importance to the reader and we have set a lower materiality level for these, as follows:
 - Related party transactions (non-corporate only) £10,000
- 6 We have now substantially completed this year's audit. In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and our objectivity has not been compromised in any way. There are no relationships between ourselves and yourselves that we believe could undermine our objectivity and independence.

Accounting for Infrastructure Assets

- 7 In common with all Welsh local authorities and following discussion with Audit Wales, Cardiff Council including the Harbour Authority has taken advantage of a recent and temporary statutory relief for reduced disclosures related to infrastructure assets. This relief is permitted as a result of an update to the Accounting Code and Specifications for Future Codes for Infrastructure Assets and the 2022 amendments to the Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003.
- 8 In applying the relief the Council and Harbour Authority have not disclosed gross cost and accumulated depreciation for infrastructure assets, because historical reporting practices and resultant information deficits mean gross cost and accumulated depreciation are not measured accurately, and would not faithfully represent the asset position to the users of the financial statements.
- 9 The relief is a temporary expedient that is intended to allow authorities to address the information deficits and prepare robust information to support the carrying value of infrastructure assets. The temporary reliefs are only applicable for financial years up to and including 2024-25.
- 10 The **Exhibit 1** shows the impact of this issue on the audit timetable and financial statements.

Exhibit 1 – impact of infrastructure issues

Timetable	<p>Given the continuing slippage arising from the COVID-19 pandemic and national issues relating to the audit of infrastructure assets, the Welsh Government provided flexibility in terms of both the accounts preparation deadlines and the audit deadlines:</p> <ul style="list-style-type: none">• The timescale for completing your accounts was revised by the Welsh Government from 31 May 2022 to 31 August 2022.• We received the draft accounts on 22 June 2022.• Our deadline for completing our audit was changed from 31 July 2022 to 31 January 2023.• The revised deadline of 31 January 2023 was not able to be met due to there being outstanding information from the Council's external valuer's in relation to the full professional valuation of Council Dwellings and schools in the Council's main accounts which was received in February 2023.• We expect your audit report to be signed on 31 March 2023.
Financial statement disclosures	<p>The historic cost and accumulated depreciation balances relating to infrastructure assets have been removed from the accounts. This means the infrastructure column has been removed from the main note 2 table and disclosed separately.</p> <p>Additional narrative has been added to note 2 in relation to this adjustment.</p>

Proposed audit opinion

- 11 We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**.
- 12 We issue a 'qualified' audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 13 The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards along with confirmation of other specific information you have provided to us during our audit.
- 14 Our proposed audit report is set out in **Appendix 2**.

Significant issues arising from the audit

Uncorrected misstatements

15 There are no misstatements identified in the accounts, which remain uncorrected.

Corrected misstatements

16 There were initially misstatements in the accounts that have now been corrected by management. However, we believe that these should be drawn to your attention and they are set out with explanations in **Appendix 3**.

Other significant issues arising from the audit

17 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There are no matters to bring to your attention.

Appendix 1

Final Letter of Representation

Cardiff Harbour Authority Letterhead

Auditor General for Wales
Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

30 March 2023

Representations regarding the 2021-22 financial statements

This letter is provided in connection with your audit of the financial statements of Cardiff Harbour Authority for the year ended 31 March 2022 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and the International Financial Reporting Standards (IFRSs); in particular the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information provided

We have provided you with:

- full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;

- additional information that you have requested from us for the purpose of the audit; and
- unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects Cardiff Harbour Authority and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements;
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Representations by those charged with governance

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Council on 30 March 2023.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:
Corporate Director Resources

Signed by:
Chair of the Council – signed on behalf of
those charged with governance

Date: 30 March 2023

Date: 30 March 2023

Appendix 2

Proposed Audit Report

The independent auditor's report of the Auditor General for Wales to those charged with governance for Cardiff Harbour Authority

Opinion on financial statements

I have audited the financial statements of Cardiff Harbour Authority for the year ended 31 March 2022 under the Public Audit (Wales) Act 2004.

The Cardiff Harbour Authority's financial statements comprise the Comprehensive Income and Expenditure Statement, the Balance Sheet and related notes.

The financial reporting framework that has been applied in their preparation is applicable law and the International Financial Reporting Standards (IFRSs).

In my opinion the financial statements:

- give a true and fair view of the financial position of Cardiff Harbour Authority as at 31 March 2022 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and international accounting standards.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of Cardiff Harbour Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Cardiff Harbour Authority's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the narrative report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the narrative. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Report on other requirements

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and related notes;

Matters on which I report by exception

In the light of the knowledge and understanding of Cardiff Harbour Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

Responsibilities

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing Cardiff Harbour Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to Cardiff Harbour Authority's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, posting of unusual journals; and

- obtaining an understanding of Cardiff Harbour Authority's framework of authority as well as other legal and regulatory frameworks that Cardiff Harbour Authority operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Cardiff Harbour Authority.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Governance and Audit Committee about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Body;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Cardiff Harbour Authority's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Certificate of completion of audit

I certify that I have completed the audit of the accounts of Cardiff Harbour Authority in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton
Auditor General for Wales
March 2023

24 Cathedral Road
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Appendix 3

Summary of Corrections Made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

Exhibit 3: summary of corrections made

Value of correction	Nature of correction	Reason for correction
£0.333million	Note 2 – Movements in PPE and Other Long-Term Assets Incorrect Total Property, Plant and Equipment figure at 1 April 2020, should be £228.969million	This amendment corrects a presentational error in the comparative figure
£0.306million	Balance Sheet Increase in revaluation reserve balance of £0.306million and a corresponding reduction in the cash overdraft position.	This amendment corrects a miscalculation of the revaluation reserve balance.



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Minor Joint Committees in Wales

Annual Return for the Year Ended 31 March 2022

Accounting statements 2021-22 for:

Name of body: PORT HEALTH

	Year ending		Notes and guidance for compilers
	31 March 2021 (£)	31 March 2022 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	75,422	57,265	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	126,600	126,600	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	285	4,360	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	-126,452	-134,887	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	-18,590	-19,918	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	57,265	33,420	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	12,817	12,832	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	177,830	162,783	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	-133,382	-142,195	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	57,265	33,420	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	0	0	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	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 Committee, 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, with respect to the accounting statements for the year ended 31 March 2022, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> • effective financial management during the year; and • the preparation and approval of the accounting statements. 	<input checked="" type="radio"/>	<input type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
<p>2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
<p>3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.</p>	<input checked="" type="radio"/>	<input type="radio"/>	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 has done so.	6
<p>4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
<p>5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
<p>6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Arranged 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.	6, 8
<p>7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Committee and, where appropriate, have included them on the accounting statements.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
<p>8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.</p>	<input checked="" type="radio"/>	<input type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statements and/or the Annual Governance Statement

1.


2.

3.

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

Committee approval and certification

The Committee 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.

<p>Certification by the RFO</p> <p>I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2022.</p>	<p>Approval by the Council/Board/Committee</p> <p>I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference:</p>
<p>RFO signature: </p>	<p>Minute ref:</p>
<p>Name: Christopher Lee</p>	<p>Chair of meeting signature:</p>
<p>Date: 28/06/2022</p>	<p>Name:</p> <p>Date:</p>

Annual internal audit report to:

Name of body: PORT HEALTH

The Committee'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 2022.

The internal audit has been carried out in accordance with the Committee'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 Committee.

	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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>Appropriate books of accounts have been properly kept throughout the year through Cardiff Council's main accounting ledger, SAP.</p> <p>Cardiff is constituted as a Port Health Authority and not a joint board/committee. Port Health is included as part of the Shared Regulatory Services (SRS) Joint Committee under a joint working agreement with Bridgend and Vale of Glamorgan Councils. The budget for Port Health is included in the budget for the SRS as a Cardiff-specific service.</p> <p>Accounts are prepared in accordance with <i>the Code of Practice on Local Authority Accounting in the United Kingdom 2021/2022</i> (for financial years commencing on or after 01.04.2021) and the <i>Service Reporting Code of Practice (SeRCOP) 2021/2022</i>.</p> <p>The draft budget for 2021/2022 was presented to the meeting on 08.12.2020. Appendix A to the report set out the budget for Port Health as £144,597, to be funded via precepts.</p>
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>The Body's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for under the accountable body (Cardiff and Vale of Glamorgan Council's VAT registration) with the necessary disclosures and permissions being sought from HMRC.</p> <p>Cardiff Council remains responsible for the central recharges, and the Vale of Glamorgan for the daily expenditure (salaries, supplies & services, etc.)</p>

	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**	
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>The Shared Regulatory Business Plan for 2021/2022 was approved at the meeting on 22.06.2021. The meeting on 28.09.2021 updated the Joint Committee on the work of the service and progress toward completing the actions in the Business Plans. There is no separate business plan for Port Health.</p> <p>The Business Plan states, at para. 1.1 to the covering report, that it reflects the aspirations set out in each of the participant Councils' corporate plans and has a line of sight to the corporate priorities of the respective Councils (para 1.2). Port Health is noted in the business plan as one of the key services offered.</p> <p>One of the key actions for 2021/2022 was stated as to develop and adopt the Port Health Plan for 2021/2022. The business plan contains a risk register for the SRS as a whole.</p>
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.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>Annual precepts are calculated and regularly monitored by the Accountant. As per previous years the overall levy was fixed at £126,600 – albeit the split between Cardiff and the Vale Of Glamorgan Councils has marginally changed over the years due to property numbers.</p> <p>Expenditure totalled £154,804.75. The levy was £126,600.00 and there was additional income from water sampling totalling £4,360.00. There was a contribution from reserves of £23,844.75.</p> <p>It was noted that matters relating to Port Health accounts were reported to the Shared Regulatory Services Joint Committee during 2021/22 as part of updates on SRS financial matters. The draft Port Health plan for 2021/22 was approved at the meeting in December 2021.</p> <p>Through discussion it was also noted that income and expenditure are regularly monitored by the SRS Accountant.</p>
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>The Council's Tax Base calculation is an annual exercise that is used by the Welsh Government (WG) for the distribution of Revenue Support Grant. It is also used by the Council for calculating the Council Tax charges for each year.</p>

	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**	
					<p>It is essential that the Council Tax Base is set in order that it can be submitted to the Welsh Government and used by Councils and levying bodies to set precepts. For 2021/22, it was set by Cabinet at the meeting on 17.12.2020.</p> <p>Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.</p>
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	Analysis of SAP (KSB1) for the overall cost / profit centre position QA001 did not identify any Imprest account reimbursements (doc numbers starting with 19 - Direct Payments). There are no imprest account transactions on the Cardiff Council ledger.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>Per information from Vale of Glamorgan, the Cardiff Food Hygiene Team is 12.35FTE, and 2.64FTE occupy space in the Food Hygiene room (for office accommodation charges). The office accommodation charges for the PHA were £13,210 in 2021/22 (as shown on the KSB1 print).</p> <p>Staffing costs as shown on the income and expenditure spreadsheet total £134,886.98.</p>
8. Asset and investment registers were complete, accurate, and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<p>There are no tangible fixed assets (zero balance on annual return).</p> <p>Current assets include cash & investments (held by Cardiff Council) (£162,783) and debtors (£12,832).</p>

	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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Monthly and year-end bank account reconciliations for inter companies are undertaken as part of the council wide year-end bank reconciliations, and any imbalances are rectified during the course of the year.
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.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	The accounting statement (detailed within this return) prepared from figures based in SAP.

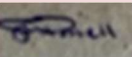
For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:					
	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
11. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
12. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text
13. Insert risk area	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Insert text

* 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.

Internal audit confirmation

I/we confirm that as the Committee'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 2020-21 and 2021-22. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: SUSAN POWELL
Signature of person who carried out the internal audit: 
Date: 05.05.2022

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2022 of:

Cardiff Port Health Authority

External auditor's report

Except for the matters reported below, on the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Authority's governance arrangements; and
- that the Authority does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Other matters and recommendations

I draw the Committee's attention to the following matter which does not affect my audit opinion but should be addressed by the Authority.

- Regulation 15 of the Accounts and Audit (Wales) Regs 2014 requires the Annual Return to be both properly certified by RFO and approved by the Chair of the Committee or Council meeting receiving the Return on or before 30 June.
- As no approval had been given before the deadline, Cardiff County Council as administering authority had not provided proper opportunity for the exercise of electors' rights of inspection of an approved set of 'the accounts to be audited' under Section 30 of the Public Audit (Wales) Act 2004.
- Regulation 15 requires publication of a statement setting out the reasons for non-compliance and the arrangements being put in place for securing certification.
- An addendum to the Audit Notice has been published on the Cardiff County Council website to notify electors of their inspection rights over an unapproved Annual Return as audited and of the arrangements in place for a full meeting of the Council to approve the Annual Return.
- We recommend that the Council reviews the arrangements for approving the Annual Return to ensure compliance with Regulation 15 for the Annual Return covering the 2022-23 financial year.

External auditor's name:

**Adrian Crompton
(Auditor General for Wales)**

External auditor's signature:

Date: 31 March 2023

COUNCIL:**30 MARCH 2023**

**REPORT OF THE DIRECTOR OF GOVERNANCE AND LEGAL
SERVICES AND MONITORING OFFICER**

LOCAL RESOLUTION PROTOCOL AND PROCEDURE**Reason for this Report**

1. To enable Council to consider proposed amendments to the Local Resolution Protocol and Procedure recommended by the Standards and Ethics Committee.

Background

2. In May 2013, Cardiff Council adopted a Local Resolution Protocol, upon the recommendations of the Standards and Ethics Committee, to deal with relatively low-level 'member on member' complaints.
3. The Local Resolution Protocol was developed in response to representations made by the Ombudsman advising Councils to establish local resolution procedures to reduce the number of complaints referred to the Ombudsman relating to 'low-level' behavioural issues between Members, which typically arise in what may be regarded as the "cut and thrust" of normal Council debates and local politics. In the Ombudsman's guidance on the Members' Code of Conduct, paragraphs 1.17 and 1.18), the Ombudsman states that "In my view such complaints are more appropriately resolved informally and locally in order to speed up the complaints process and to ensure that my resources are devoted to the investigation of serious complaints. The aim of local resolution is to resolve matters at an early stage so as to avoid the unnecessary escalation of the situation which may damage personal relationships within the authority and the authority's reputation."
4. The Council last updated the Local Resolution Protocol, on the recommendations of the Standards and Ethics Committee, in November 2017.
5. At the last meeting of the Standards and Ethics Committee, on 14th February 2023, the Committee reviewed the Local Resolution Protocol and Procedure and recommended certain further changes.

Issues

6. The Local Resolution Protocol aims to seek the early resolution of 'low level, Member on Member' conduct complaints (often about an alleged failure to show respect and consideration) and avoid the unnecessary escalation of situations which may damage personal relationships within the Council and the Council's reputation. The Local Resolution Protocol approved by Council in November 2017, is attached as **Appendix A**.
7. The Protocol provides a 2-stage process:
 - i) Informal Resolution - Firstly, the Monitoring Officer must consider whether the complaint may be resolved informally; and
 - ii) Hearing Panel – if the complaint cannot be resolved informally, the complainant may ask the Monitoring Officer to refer the matter to the Hearing Panel (a sub-committee of the Standards and Ethics Committee).
8. The Protocol provides that the Hearing Panel shall adopt and make available a procedure under which it shall carry out hearings. The Standards and Ethics Committee adopted a procedure to govern its local resolution hearings in 2013, the Local Resolution Hearings Procedure. The Procedure was revised and updated in March 2016. The Procedure is attached as **Appendix B**.
9. The Standards and Ethics Committee noted that the informal resolution process is found to be working well. A significant proportion of complaints are resolved by the Monitoring Officer through discussion with the Members concerned, and complainants are often satisfied with an apology or other action, such as deletion of a comment on social media.
10. In cases where matters cannot be resolved informally, however, a referral to the Hearings Panel may be required. The Protocol (paragraph 3.4) states:

'If the matter cannot be resolved by mutual resolution, the person bringing the complaint may ask the Monitoring Officer to refer the matter to the Standards Ethics Member Hearing Sub-Committee (Hearing Panel).'
11. However, the Local Resolution Hearings Procedure goes further and states that in such cases (or in cases where the Monitoring Officer considers informal resolution to be inappropriate), *'the Monitoring Officer will make arrangements to convene a meeting of the Hearings Panel and to refer that matter to it.'* (Procedure paragraph 2.5).
12. Members of the Committee noted the significant resource involved in arranging a hearing by the Hearing Panel, in terms of obtaining all relevant evidence from the parties; preparation of reports and administrative arrangements for the hearing; Members, officers' and witnesses' time in attending and administering the hearing; and arrangements for preparing and issuing the decision of the Panel. It was observed that the amount of work involved in arranging a hearing may sometimes be seen as disproportionate to the seriousness of the complaint, particularly when the conduct complained about may not meet the threshold for the Panel to find a breach of the Code.

13. The Committee noted that the Public Services Ombudsman for Wales does not automatically investigate all complaints made to her, but applies a two stage test to consider whether the complaint should proceed to investigation and then a hearing. Firstly, the Ombudsman considers whether there is direct evidence that a breach of the Code has occurred; and secondly, considers whether an investigation or referral to a standards committee or the Adjudication Panel for Wales is required in the public interest. If the Ombudsman decides not to investigate a complaint, the complainant is given the opportunity (within 20 working days) to ask for a review of the Ombudsman's decision, although they will not re-open a complaint solely because the complainant disagrees with their decision.
14. The Committee agreed to recommend that the Local Resolution Protocol and Procedure should be amended to provide that the Monitoring Officer shall not refer a complaint to the Hearings Panel *unless s/he is satisfied that there is direct evidence of a breach of the Code and that it is in the public interest to do so*, with the proviso that any decision to not refer an unresolved complaint to the Hearings Panel must be made with the agreement of the Chair of the Standards and Ethics Committee (or the Vice-Chair in the absence of the Chair). This proviso is intended to introduce an element of independence into any decision to not refer a complaint to the Hearings Panel, as the Council does not have another appropriate senior officer to review the decision of the Monitoring Officer. The Committee agreed that the recommended change, if approved by Council, should take effect upon approval, including to any complaints which have already been made.
15. The recommended amendments to the Local Resolution Protocol are shown, using tracking, in **Appendix A**. Subject to Council's approval of these amendments to the Protocol, the Committee agreed that the Local Resolution Hearings Procedure should be amended to the same effect (as shown in **Appendix B**).

Legal Implications

16. Amendments to the Local Resolution Protocol require the approval of full Council, save that the Monitoring Officer, in consultation with the Standards and Ethics Committee Chair, may make any minor amendments as may be required from time to time (under the delegated authority granted by Council in November 2017).
17. The Committee may make any amendments to the Local Resolution Hearings Procedure, as long as the Procedure remains consistent with the Local Resolution Protocol and the principles of natural justice.
18. Other relevant legal implications are set out in the body of the report.

Financial Implications

19. There are no direct financial implications arising from this report.

RECOMMENDATION

Council is recommended to:

1. Approve the recommended amendments to the Local Resolution Protocol, as shown in **Appendix A**; and
2. Subject to approval of recommendation 1, to note that corresponding amendments will be made to the Local Resolution Hearings Procedure (as shown in **Appendix B**), by the Monitoring Officer, in consultation with the Standards and Ethics Committee Chairperson, under the delegated authority granted by the Standards and Ethics Committee.

Davina Fiore

Director of Governance and Legal Services and Monitoring Officer

24 March 2023

Appendices

Appendix A Local Resolution Protocol (draft amendments)

Appendix B Local Resolution Hearings Procedure (draft amendments)

Background Papers

- Guidance from the Public Services Ombudsman for Wales, 'The Code of Conduct for members of local authorities in Wales', October 2022 ([General : 27 FINAL Investigation Report Template s21 casework support only \(ombudsman.wales\)](#))
- Standards and Ethics Committee report, 'Local Resolution Protocol and Procedure', 14th February 2023 [CITY AND COUNTY OF CARDIFF \(moderngov.co.uk\)](#)
- Council report, 'Local Resolution Protocol', 30th November 2017, [CITY AND COUNTY OF CARDIFF \(moderngov.co.uk\)](#) and minutes thereof [Minutes Template \(moderngov.co.uk\)](#)
- Standards & Ethics Committee report 'Hearings Panel Procedure', 22nd March 2016, [Hearing Panel Report.pdf \(moderngov.co.uk\)](#) and minutes thereof [Minutes Template \(moderngov.co.uk\)](#)

CARDIFF COUNCIL Local Resolution Protocol

1. Introduction

- 1.1. This Protocol has been adopted in response to the Ombudsman's view that "low-level, Member-on-Member" complaints relating to breaches of the Code should be dealt with at a local level. The aim of this Protocol is to seek the resolution of matters at an early stage so as to avoid unnecessary escalation of the situation which may damage personal relationships within the Council and the Council's reputation.
- 1.2. This Protocol seeks to define the types of "low-level" complaints which are suitable for local resolution and sets out the procedure to be adopted in response to them.
- 1.3. It is important to note that this protocol does not preclude anyone from referring any complaint to the Ombudsman if they so wish. However Members should note that the Ombudsman has made clear that, in normal circumstances, it is expected that in the first instance Members should exhaust the procedures set out in this Local Protocol before referring low-level complaints to the Ombudsman.

2. What type of complaints fall within the remit of the Protocol?

The Monitoring Officer will use the following criteria to decide whether a complaint falls within the remit of this Protocol:

Within the remit of this Protocol:

- a. The complaint is made by a Member (or Co-Opted Member) of the Council and relates to a breach of the Code by a fellow Member OR
- b. The complaint is made by an Officer of the Council and relates to a breach of the Code by a Member or Co-Opted Member of Cardiff Council

AND

- c. The complaint is "low-level" in nature. Whether or not a complaint is "low-level" in nature will be dependant on the individual circumstances of a complaint.

The Ombudsman has indicated that *"typically these complaints will be about alleged failures to show respect and consideration for others as required by*

paragraph 4(b) of the Code or the duty to not make vexatious, malicious or frivolous complaints against other members under paragraph 6(1)(d) of the Code”.

AND

- d. The complaint does not relate to repeated occurrences of similar conduct that has already been dealt with under this Protocol or by the Ombudsman. In the event that the complaint relates to such a “repeated offence” it is likely that it will be appropriate to refer the matter to the Ombudsman directly.

Outside the remit of this Protocol:

- Complaints made by members of the public, although if the Monitoring Officer considers it to be appropriate, s/he may with the agreement of the member of the public, deal informally with the complaint, while informing them of their right to complain to the Ombudsman.

If you are unsure whether a matter you wish to complain about is “low-level” or within the remit of this Protocol, then you may wish to discuss this with the Monitoring Officer (who may consult with the Ombudsman’s office) to obtain guidance.

3. Procedure

- 3.1. In the event of a Member or Officer seeking to make a complaint that may fall within the definition of a “low-level” complaint, they should first raise the matter with the Monitoring Officer (or their deputy or other appointed officer who may assume the role of the Monitoring officer under this Protocol). The purpose of doing so is to determine whether the matter should be dealt with under this Protocol or whether the matter should be referred directly to the Ombudsman.
- 3.2. If it is decided that the matter should be dealt with under this Protocol, the following procedure shall be followed.
- 3.3. Firstly, the Monitoring Officer will consider whether the matter may be able to be resolved by mutual resolution. If so, then the Monitoring Officer will make any appropriate arrangements with the aim of seeking an informal resolution of the matter. In doing so the Monitoring Officer may:
 - i Arrange to meet with the individuals concerned, either together or separately;

- ii require the attendance of any Group Leader, Member or Officer as they determine may be beneficial to resolving the complaint; and
- iii adopt such arrangements (such as “breaking out” of any joint meeting to meet with the individuals concerned privately or adjourning the meeting to ask individuals to reflect on their position) as they deem beneficial in an attempt to resolve the complaint.

3.4. If the matter cannot be resolved by mutual resolution, the person bringing the complaint may ask the Monitoring Officer to refer the matter to the Standards & Ethics Member Hearing Sub-Committee (**Hearing Panel**) and, subject to paragraph 3.5 below, the Monitoring Officer will then make arrangements to convene a meeting of the Hearing Panel and to refer that matter to it, as requested.

3.4.3.5. The Monitoring Officer shall not refer a complaint to the Hearings Panel unless s/he is satisfied that there is direct evidence of a breach of the Code and that it is in the public interest to do so, with the proviso that any decision to not refer an unresolved complaint to the Hearings Panel must be made with the agreement of the Chair of the Standards and Ethics Committee (or the Vice-Chair, in the absence of the Chair).

4. Standards & Ethics Hearing Panel Proceedings

- 4.1. The Hearing Panel shall adopt and make available upon request a procedure under which it shall carry out hearings. If a matter is brought before the Hearing Panel then the Hearing Panel shall hold a hearing to determine the matter in accordance with its hearing procedure.
- 4.2. The sanctions available to the Hearing Panel should it find that there has been a breach of the Code shall be:
 - a. A statement that the complaint has substance, but no further action is required.
 - b. Referral of the member for training on a particular topic.
 - c. A private or public written warning. If public, that warning shall be announced and circulated at the next meeting of Council.
 - d. Censure of the Member at the next meeting of Council.
 - e. Referral to the Ombudsman for investigation if the complaint is considered to be deserving of more serious sanctions than the Hearing Panel has the power to impose.
- 4.3. In making a decision on the sanctions to be imposed, the Hearing Panel may take into account (but is not limited to considering):

- a. The severity of the offence.
- b. Impact on others and any reputational impact on the Council
- c. The level of remorse the Member in question has shown and any apologies they have made.
- d. Any other action taken by the Member to redress the complaint.
- e. Whether there is an indication of the behaviour being repetitious or whether the Member has previously been found to have committed similar offences.

DRAFT

CITY OF CARDIFF COUNCIL
LOCAL RESOLUTION PROTOCOL
STANDARDS AND ETHICS COMMITTEE
HEARINGS PANEL PROCEDURE

1. Introduction

- 1.1. The City of Cardiff Council has adopted a Local Resolution Protocol. The purpose of the Protocol is to enable minor “member on member” allegations of breaches of the Members’ Code of Conduct to be dealt with at a local level rather than being referred to the Public Services Ombudsman for Wales.
- 1.2. In accordance with the Protocol a Sub-Committee of the Standards and Ethics Committee has been formed to carry out hearings in relation to alleged breaches. This Sub-Committee is referred to in this document as the “**Hearings Panel**”.
- 1.3. This document sets out how matters may be referred to the Hearings Panel and the Procedure that the Panel shall adopt in relation to matters that are referred to it.
- 1.4. In this document references to the Monitoring Officer shall include references to their Deputy or other officer appointed for the purposes of the Protocol.

2. Stage 1 (Initiation of a Complaint)

- 2.1. Any Member who wishes to make a complaint under the Protocol should send their complaint in writing to the Monitoring Officer within three months of the event which has given rise to the complaint; or within three months of the substance of the complaint coming to the attention of the Member submitting the complaint.
- 2.2. The Monitoring Officer will advise the Complainant whether the complaint falls within the Protocol or whether the Complainant should consider referral to the Ombudsman.
- 2.3. If the Monitoring Officer determines that the complaint falls within the Protocol he/she will advise the Respondent of the complaint and will seek an informal resolution of the matter (although see paragraph 2.4 below). The parties should note that details of attempts to achieve an informal resolution may be referred to at any subsequent hearing by the Hearings Panel.
- 2.4. The complaint may be referred to a meeting of the Hearings Panel if:

- a. the Monitoring Officer is of the view that making informal attempts to mutually resolve the matter is inappropriate; or
- b. having made attempts to mutually resolve the matter, the Complainant asks the Monitoring Officer to refer the matter to the Hearings Panel.

2.5. In such cases, [subject to paragraph 2.5A below](#), the Monitoring Officer will make arrangements to convene a meeting of the Hearings Panel and to refer that matter to it.

[2.5A The Monitoring Officer shall not refer a complaint to the Hearings Panel unless s/he is satisfied that there is direct evidence of a breach of the Code and that it is in the public interest to do so, with the proviso that any decision to not refer an unresolved complaint to the Hearings Panel must be made with the agreement of the Chair of the Standards and Ethics Committee \(or the Vice-Chair, in the absence of the Chair\).](#)

2.6. The Monitoring Officer may choose not to deal with the complaint personally at Stage 1 in order to be able to advise the Hearings Panel under Stage 2, in which case the Deputy Monitoring Officer or other officer nominated for the purpose will provide advice to the parties under Stage 1 and seek informal resolution.

Alternatively if the Monitoring Officer deals with the complaint at Stage 1 the Deputy Monitoring Officer or other officer nominated for the purpose will advise the Hearings Panel at Stage 2.

3. Stage 2 (Referral to the Hearings Panel)

The steps required in paragraphs 3.1 and 3.2 are compulsory.

3.1. The Complainant will provide the Monitoring Officer with written details of their complaint to include:

- i a written account of the conduct that has given rise to the complaint;
- ii a list of any witnesses whom the Complainant wishes to call to appear before the Hearings Panel;
- iii a list and copies of any documents that the Complainant wishes to draw to the attention of the Hearings Panel; and
- iv details of the paragraphs of the Members' Code of Conduct that are alleged to have been breached.

3.2. The Monitoring Officer will give the Respondent a copy of the documents referred to in paragraph 3.1 above. The Respondent will give the Monitoring Officer written details of their response to the allegations to include:

- i written details of the Respondent's response to the facts as alleged by the Complainant;
- ii a list of any witnesses whom the Respondent wishes to call to appear before the Hearings Panel; and
- iii a list and copies of any documents that the Respondent wishes to draw to the attention of the Hearings Panel.

3.3. Prior to the hearing the Monitoring Officer will arrange for the documents referred to in paragraphs 3.1 and 3.2 to be made available to the Panel Members, the Complainant, and the Respondent. If the Monitoring Officer believes it appropriate in the circumstances the Monitoring Officer will also provide a Report in relation to any investigations into or attempts to settle the complaint or any other matter that the Monitoring Officer believes to be relevant to the deliberations of the Hearing Panel.

3.4. If a matter involves cross allegations with two or more Members making allegations of breaches of the Code against each other, the Monitoring Officer (in consultation with the Chair) may convene one Hearing to deal with all such allegations simultaneously. In such circumstances the Monitoring Officer may amend the requirements of paragraphs 3.1 – 3.3 to ensure that a fair opportunity to present and respond to complaints is afforded to each Member prior to the Hearing.

4. Legal Advice and the Monitoring Officer's Role at Hearings

4.1. The Monitoring Officer, Deputy Monitoring Officer, or other officer nominated for the purpose shall be in attendance at hearings to advise the Hearings Panel.

4.2. If the Monitoring Officer has investigated a complaint, he/she may attend a hearing in his/her role as the person who has investigated the complaint and will not be present to provide legal advice to the Hearings Panel. In such cases, the Deputy Monitoring Officer or another of the Authority's lawyers will be present to advise the Hearings Panel.

4.3. The Hearings Panel may take legal advice from its advisor at any time before or during the hearing or while the outcome is being considered.

5. Attendance and Representation at Hearings

5.1. If Members who are party to the complaint do not wish to attend the hearing or fail to attend the hearing the hearing may proceed in their absence.

5.2. Members may be represented or accompanied during the hearing by another Member, or any other person if they so desire. However when making a decision on representation Members should bear in

mind that Local Resolution is intended to provide a relatively informal forum to resolve relatively minor complaints.

5.3. Members are responsible for meeting their own costs of any representation.

6. Composition and Decisions of the Hearings Panel

6.1. The Hearings Panel shall be composed of three independent members of the Standards and Ethics Committee. Alternatively the Standards and Ethics Committee may also resolve to co-opt suitably experienced independent persons to serve as members on the Hearings Panel.

6.2. The Hearings Panel shall appoint one of their number to serve as Chair for each hearing.

6.3. Except for decisions that are expressed in this Procedure to be taken by the Chair, any decision of the Hearings Panel shall be made on the basis of a simple majority vote.

7. General Powers of the Hearings Panel in relation to this Procedure

7.1. The Chair may agree to vary this procedure in any particular instance where he/she is of the opinion that such a variation is necessary in the interests of fairness. The Chair may also vary this procedure in the interests of ensuring an efficient hearing (provided that such variation does not have any detrimental impact on the fairness of the proceedings).

7.2. Panel members may ask any questions they wish to anyone taking part in the Hearing.

7.3. The Panel may also seek the attendance of a particular person or the production of specific documentation where they are of the view it would assist their deliberations.

8. Introductions

8.1. At the start of the hearing the Chair shall introduce each of the Members of the Hearings Panel and everyone involved in the hearing. The Chair shall then explain the procedure that the Panel is to follow in conducting the hearing and should obtain confirmation from everybody taking part in the hearing that they have understood the procedure.

9. Additional Information

9.1. If a party wishes to present additional information to the Panel that was not included in the written material that they produced for

V23.0 Approved [under delegated authority granted](#) by Standards & Ethics Committee
22 March 2016 14 February 2023

circulation prior to the hearing they should apply to the Panel for permission to do so before the commencement of the formal part of the hearing.

- 9.2. It will assist if the Legal Advisor and the other party have been provided with details of the late information as early as possible but at least two days before the commencement of the hearing. The Panel retains sole discretion whether to permit the late introduction of information but shall always seek to ensure that neither party is prejudiced and all parties are able to present evidence which is relevant to the matters before the Panel.

10. Order of Procedure at the Hearing

- 10.1. After the introductions and any other preliminary matters the Complainant may address the Hearings Panel and may be questioned by members of the Panel.
- 10.2. Any witnesses that the Claimant wishes to call may address the Hearings Panel and may be questioned by members of the Panel.
- 10.3. The Respondent may address the Hearings Panel and may be questioned by members of the Panel.
- 10.4. Any witnesses that the Respondent wishes to call may address the Hearings Panel and may be questioned by members of the Panel.
- 10.5. The Complainant may address the Hearings Panel with any closing remarks.
- 10.6. The Respondent may address the Hearings Panel with any closing remarks.
- 10.7. The Hearings Panel will retire to deliberate in private.

11. The Hearings Panel's Deliberations

- 11.1. When it deliberates the Hearings Panel will make any necessary findings about the facts. It will then consider whether the Respondent failed to follow the Members' Code of Conduct.
- 11.2. If the Hearings Panel determines that the Respondent has not breached the Members' Code of Conduct it shall dismiss the complaint, but it may make general recommendations or remarks to the Members involved or to all Members.
- 11.3. If the Hearings Panel determines that the Respondent has failed to follow the Code it shall consider what sanction, if any, to impose. The sanctions available to the Panel under the Local Resolution Protocol are as follows:

(i) A statement that the complaint has substance but no further action is required

(ii) Referral of the Respondent for training on a particular topic.

(iii) A private or public written warning. If public, that warning shall be announced and circulated at the next meeting of Council.

(iv) Censure of the Respondent at the next meeting of Council.

(v) Referral to the Public Services Ombudsman for investigation if the complaint is considered to be deserving of more serious sanctions than the Hearings Panel has the power to impose.

In making a determination as to sanction the Hearings Panel may consider any factor that they consider to be relevant, including:

- i the severity of the offence;
- ii the level of remorse that the Respondent has shown and any apologies that they have made; and
- iii whether there is an indication of the behaviour being repetitious or whether the Respondent has previously been found to have committed similar offences.

11.4. Once a decision has been reached by the Hearings Panel the parties may re-convene and the Chair will announce the decision orally.

12. The Written Decision

12.1. The Panel will issue a written decision shortly after the end of the Hearing. The written decision shall be published on the Authority's website not later than 14 days after the date of the Hearing for a period of 21 days.

**CYNGOR CAERDYDD
CARDIFF COUNCIL****COUNCIL:****30 MARCH 2023**

CABINET PROPOSAL

**ACCEPTANCE OF THE DELEGATION OF THE VALE OF GLAMORGAN
COUNCIL PROCUREMENT FUNCTION****Reason for this Report**

1. To authorise acceptance of an Executive Delegation from Vale of Glamorgan Council to deliver their Procurement Function.

Background

2. In October 2022, the Council were approached by Vale of Glamorgan Council (VoGC) to ascertain whether the Council would be interested in submitting a proposal to take on the management and delivery of their Procurement Functions.
3. The Council submitted a proposal to VoGC under which the Procurement Functions would be delegated to the Council. This proposal was accepted in principle by VoGC subject to proceeding through their decision-making arrangements. The proposal is scheduled to be considered by VoGC Cabinet in February 2023 in accordance with their Constitution.

Issues

4. Over recent years the Council has been able to continue to invest in its Commissioning and Procurement Team through the generation of external revenue via Atebion Solutions Ltd, the delivery of major collaborative procurement arrangements for the Welsh public sector and the recent delegation of the procurement functions from Monmouthshire County Council.
5. As a result, it has developed an award-winning team which is highly respected across the public sector, particularly in Wales. In addition, the Operational Manager responsible for the Commissioning and Procurement Team is the Chair of the WLGA National Procurement Network and Chair of the National Social Value Taskforce for Wales.

6. Through the delivery of these externally funded activities, the team have become adept at delivering services to other public sector organisations, whilst balancing the needs and priorities of the Council.
7. The proposal submitted to and approved by VoGC proposes the delivery of the delegated function through a combination of existing Council officers, the creation of one new procurement officer post and the secondment of one procurement officer from VoGC. The proposal is for a minimum of three years with an annual review and will be governed by a Delegation Agreement which is being developed jointly by the Council's and VoGC legal teams.
8. It should be noted that with the acceptance of the delegation comes certain benefits and responsibilities. However, the Delegation Agreement will ensure that accountability, risks and liabilities sit appropriately with VoGC.
9. Through the proposal, VoGC will fund all of the costs the Council incurs in delivering the delegated function, including:
 - A proportion of existing Council officer time
 - The one new procurement officer post,
 - The one seconded Procurement Officer from VoGC, and
 - An overhead charge to cover administrative costs
10. Through the proposal the Council will carry out on behalf of VoGC the following:
 - Leadership and Management of their Procurement Function
 - Technical capability, expertise and category specific knowledge to support delivery of their contract pipeline
 - Support on the development and delivery of procurement strategy and policy
11. This delegation arrangement will provide the Council with:
 - An agreed annual net revenue stream to reimburse all costs incurred
 - Allow the retention of the existing team and continued investment and development of the service through the recruitment of new team members
 - An opportunity to learn and share good practice

Reason for Recommendations

12. In accordance with the Council's constitution, full Council approval is required to allow the Council to accept the Executive Delegation of the Procurement Functions from Vale of Glamorgan Council.

Financial Implications

13. Whilst there are no direct financial implications of this report to the Council, the decision-maker must be satisfied that the additional resource referenced in the report is sufficient to ensure that the agreed service can be delivered to Vale of Glamorgan Council (VoGC) without detrimental

impact on the service offered to Cardiff Council, as a result of taking on the additional work. The decision-maker must also be satisfied that all relevant risks and liabilities sit appropriately with VoGC in order to minimise any financial exposure to Cardiff Council both during, and beyond, the period of the contract as a result of the service provided.

Legal Implications

14. The recommendation can be achieved within legal constraints. Legislation enabling one local authority to delegate the discharge of a function to another authority. A delegation agreement will be prepared, which will set out the detail of how the arrangements will operate, including, amongst other things, provision for; secondment of staff, reimbursement of costs incurred by Cardiff Council in carrying out the delegation and termination of the arrangement. The delegation does not prevent Vale of Glamorgan Council from exercising the delegated functions itself.

General legal advice

Equalities & Welsh Language

15. In considering this matter the decision maker must have regard to the Council's duties under the Equality Act 2010 (including specific Welsh public sector duties). Pursuant to these legal duties Councils must, in making decisions, have due regard to the need to (1) eliminate unlawful discrimination, (2) advance equality of opportunity and (3) foster good relations on the basis of protected characteristics. Protected characteristics are: (a) Age, (b) Gender reassignment, (c) Sex, (d) Race – including ethnic or national origin, colour or nationality, (e) Disability, (f) Pregnancy and maternity, (g) Marriage and civil partnership, (h) Sexual orientation, (i) Religion or belief –including lack of belief.
16. The decision maker should be mindful of the Welsh Language (Wales) Measure 2011 and the Welsh Language Standards.

The Well-being of Future Generations (Wales) Act 2015

17. The Well-Being of Future Generations (Wales) Act 2015 ('the Act') places a 'well-being duty' on public bodies aimed at achieving 7 national well-being goals for Wales - a Wales that is prosperous, resilient, healthier, more equal, has cohesive communities, a vibrant culture and thriving Welsh language, and is globally responsible. In discharging its duties under the Act, the Council has set and published well being objectives designed to maximise its contribution to achieving the national well being goals. The well being objectives are set out in Cardiff's Corporate Plan 2022-2025.
18. When exercising its functions, the Council is required to take all reasonable steps to meet its well being objectives. This means that the decision makers should consider how the proposed decision will contribute towards meeting the well being objectives and must be

satisfied that all reasonable steps have been taken to meet those objectives. The well being duty also requires the Council to act in accordance with a 'sustainable development principle'. This principle requires the Council to act in a way which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs. Put simply, this means that Council decision makers must take account of the impact of their decisions on people living their lives in Wales in the future. In doing so, the Council must:

- Look to the long term
- Focus on prevention by understanding the root causes of problems
- Deliver an integrated approach to achieving the 7 national well-being goals
- Work in collaboration with others to find shared sustainable solutions
- Involve people from all sections of the community in the decisions which affect them

19. The decision maker must be satisfied that the proposed decision accords with the principles above; and due regard must be given to the Statutory Guidance issued by the Welsh Ministers, which is accessible on line using the link below: <http://gov.wales/topics/people-and-communities/people/future-generations-act/statutory-guidance/?lang=en>

Policy and Budget Framework

20. The decision maker must be satisfied that the proposal is within the Policy and Budget Framework, if it is not then the matter must be referred to Council.

HR Implications

21. The proposal requires the recruitment of one new post which will take place under the Council's corporately agreed processes. There will also be the secondment of one employee from Vale of Glamorgan Council for which a formal agreement will be put in place to ensure that the employment relationship and liabilities remain between the employee and Vale of Glamorgan Council.
22. The trade unions in Cardiff have been consulted on the recommendations set out in this report. Likewise, Vale of Glamorgan Council have undertaken trade union consultation.

Property Implications

23. There are no specific property implications in respect of the VOGC Procurement Delegation³ Report. Where there are any property transactions or valuations required to deliver any proposals, they should be done so in accordance with the Council's Asset Management process and in consultation with relevant service areas.

CABINET PROPOSAL

Council is recommended to

1. Accept an Executive Delegation from Vale of Glamorgan Council to carry out their Procurement Functions, subject to the satisfactory conclusion of the Delegation Agreement referred to in 2 below.
2. Delegate authority to the Corporate Director Resources in consultation with the Cabinet Member for Finance, Performance and Modernisation to conclude a Delegation Agreement in a form to the satisfaction of the Council and complete all arrangements to carry out the delegated procurement functions.
3. Subject to the conclusion of the proposed Delegation agreement in 2 above, agree that the day-to-day responsibility for carrying out the delegated procurement functions is to sit with the Operational Manager, Commissioning and Procurement.

THE CABINET
23 March 2023

Mae'r dudalen hon yn wag yn fwriadol

**CYNGOR CAERDYDD
CARDIFF COUNCIL****COUNCIL:****30 MARCH 2023**

REPORT OF THE DIRECTOR OF GOVERNANCE & LEGAL SERVICES

LORD MAYOR AND DEPUTY LORD MAYOR ELECT**Reason for this Report**

1. To receive nominations for the positions of Lord Mayor and Deputy Lord Mayor for the 2023 - 2024 Civic Year.

Background

2. The election of the Chair and Vice Chair of Council are determined by a vote of the Council at its Annual Meeting in May and nominations for these positions are sought from Party Groups to enable a recommendation to be made at the March Council meeting.
3. The Members appointed as Chair and Vice Chair are entitled to use the titles The Right Honourable the Lord Mayor and Deputy Lord Mayor respectively.

Issues

4. The purpose of this report is to seek the nomination of Members for election as Lord Mayor and Deputy Lord Mayor for 2023 - 2024 Civic Year.
5. It will be necessary for Council to formally elect the Lord Mayor and Deputy Lord Mayor at the Annual Meeting of Council.
6. Party Group nominations for these positions have been requested.

Legal Implications

7. The Local Government Act 1972 requires that the Chairman of the Council be elected annually and that the Vice Chairman be appointed annually. In neither case may that person be a member of the Executive. The Council has the

benefit of a Royal Charter permitting the Chairman and Vice Chairman to be known by the style and title of The Right Honourable the Lord Mayor and Deputy Lord Mayor respectively.

Financial Implications

8. Payments to civic heads are within the remit of the Independent Remuneration Panel. For 2023/24, in the case of civic salaries, where paid a civic head must be paid a Band 3 salary of £26,400, and where paid, a Deputy Civic Head must be paid a Band 5 salary of £21,340 with effect from the 1 April 2024. These costs can be met from within existing budgets.

RECOMMENDATION

9. It is recommended that the Council receive and consider nominations for the positions of The Right Honourable the Lord Mayor and Deputy Lord Mayor elect for the 2023 – 2024 Civic year.

DAVINA FIORE

Director of Governance and Legal Services

24 March 2023

Background Paper

The Independent Remuneration Panel for Wales Report February 2023



COUNCIL:

30 MARCH 2023

LEADER & CABINET STATEMENTS

1. Leader Statement – Councillor Huw Thomas
2. Finance, Modernisation & Performance Statement –
Councillor Weaver
3. Housing & Communities Statement - Councillor Thorne
4. Investment & Development Statement - Councillor
Goodway
5. Social Services Statement - Councillors Mackie and Lister
6. Tackling Poverty, Equality & Public Health Statement -
Councillors Bradbury and Sangani
7. Transport & Strategic Planning Statement – Councillor
De’Ath
8. Deputy Leader & Education Statement - Councillor Merry
9. Climate Change Statement – Councillor Wild
10. Culture, Parks & Events Statement - Councillor Burke

Mae'r dudalen hon yn wag yn fwriadol

COUNCIL: 30 MARCH 2023

LEADER STATEMENT

MIPIM 2023

Earlier this month, I joined the Invest in Cardiff and Cardiff Capital Region teams that attended and exhibited at this year's MIPIM property event in Cannes, France, which was held on 14-17 March 2023. Cardiff's presence at this event over the years has played a pivotal role in delivering significant private sector into the city, most notably projects such as Central Square, and the forthcoming Nordic Urban investment at the Mount Stuart Graving Docks.

This year's conference provided a valuable opportunity post-Covid for the Council to join with partner organisations, including the Cardiff Capital Region and Western Gateway, in promoting Cardiff and major regeneration projects across the Cardiff Capital Region, and engaging with potential investors by showcasing the £10billion worth of investment opportunities within the city-region. I was also pleased to speak at multiple events at the Conference, as well as meeting personally with a number of potential investors, as part of a strong partnership effort that is all about attracting more investment and jobs to Cardiff and the wider region. As has been the case over recent years, Cardiff's attendance at MIPIM was funded primarily by private sector sponsorship, with additional contributions being made by the Cardiff Capital Region and Welsh Government.

Western Gateway

I chaired a meeting of Western Gateway's Severn Estuary Steering Committee on 10th March 2023, which forms part of Western Gateway's 'Decarbonisation of Energy' workstream that seeks to position the area as a global leader in green renewable energy systems. Western Gateway announced previously that it would be establishing an Independent Commission to explore sustainable energy options in the Severn Estuary and I can confirm that discussions are currently ongoing regarding the appointment of the Chair of the Independent Commission.

Western Gateway also launched a new Rail Vision 2050 for the area on 23rd March 2023 that aims to unlock potential in South Wales and Western England through investment in the rail network. This ambitious, but deliverable vision is the product of collaborative work between the Western Gateway Partnership, Transport for Wales and the Western Gateway Sub-National Transport Body, as well as local leaders, industry stakeholders and academics. It builds on already proposed and approved schemes by seeking to accelerate their delivery and identify future infrastructure additions that are needed to maximise the benefits of the area's transport system.

The new Rail Vision 2050 also articulates the national case for investment in rail in the Western Gateway area, particularly at a time when significant rail investment is being made in other parts of the UK, and looks to reverse decades of underinvestment in rail services that lag behind comparator UK regions.

Interceltic Business Forum

I attended and spoke at a meeting of the Interceltic Business Forum, which was held in Cardiff on 3rd February 2023. The meeting provided an opportunity for Cardiff to celebrate its historic Celtic connections with France, Ireland and Scotland and, more importantly, to form new business connections and strengthen existing relationships. This is particularly important for Cardiff and Wales as both Ireland and France are among the top five destinations for the export of Welsh goods, with Welsh exports to France alone valued at just over £1.8 billion in 2020.

The Interceltic Business Forum came into being last year at the annual Festival Interceltique in Lorient, Brittany, which is attended by around 700,000 people from all over the world. The Interceltic Business Forum has since been successful in facilitating business opportunities in a unique, but effective way, and the meeting in Cardiff discussed how the Forum can maximise its future potential. Post-Brexit, it is vital that Cardiff continues to be outward looking and strengthen its relationships with European partners and businesses.

German-UK Mayors Virtual Roundtable

I was pleased to attend a virtual roundtable meeting of German and UK Mayors, which was held on 22nd February 2023, as a member and representative of both Core Cities UK and the Welsh Local Government Association, as well as in my capacity as the local government leader of a city that has been twinned with Stuttgart in Germany since 1955. The meeting was also attended by other UK Core City Mayors/Deputy Mayors and Leaders/Deputy Leaders of other UK Core Cities and local authorities in the UK with long-established twinning and/or business links to German cities.

Local authorities in Wales, including Cardiff, are keen to explore opportunities to exchange good practice and increase investments between Wales's four City Deal and Growth Deal economic regions and the German Länder. Germany is also one of Wales's largest export destinations and is a big contributor to the tourism industry in Wales. Welsh local government supports the ambitions of the Welsh Government's International Strategy and welcomes the work of the Welsh Government's international offices in Berlin and Dusseldorf in Germany to promote business and academic opportunities across our nations and cities.

Visit by Nantes Delegation

A delegation from our twin city of Nantes in France is currently visiting Cardiff and I was pleased to welcome them to the city at a reception event held at City Hall on 20th March 2023. Next year, our two cities look forward to celebrating the 60th anniversary of our special relationship.

Over the years, we have built a solid foundation of friendship between the residents of our cities, which has been forged principally through sharing many school, youth and sport exchanges. It is particularly important that our relationship continues to strengthen and grow post-Brexit and, in January 2020, Cardiff and Nantes reaffirmed their relationship as twin cities by formally signing a Declaration of Friendship. In addition, as part of the Welsh Government's 'Wales in France' initiative, Cardiff and Nantes will be working closely to identify new areas of future collaboration.

#CitiesWithUkraine

To commemorate the first anniversary of the war in Ukraine on 24th February 2023, Eurocities marked the date by compiling and sending video messages of support and solidarity from cities all around Europe, including Cardiff, to the Ukrainian people. I was pleased to contribute to this symbolic gesture by providing a message which made clear to the Ukrainian people that Cardiff stands with them in the face of Russia's invasion of their nation. As a City of Sanctuary, Cardiff is proud to have supported Ukrainian families fleeing the conflict by offering safe refuge to over 1,000 Ukrainian citizens. The bond between our two countries runs deep and, just as the people of Ukraine supported the striking miners of Wales during their hour of need in the 1980s, Cardiff continues to play its part in helping Ukrainians affected by the conflict.

Welsh Refugee Council Visit

I was pleased to join with my Cabinet colleague, Councillor Sangani, and Councillor Jamie Green in welcoming a Welsh Refugee Council delegation, including some of their volunteers and clients, to City Hall prior to the Council meeting on 9th March 2023. The meeting provided an opportunity to explain more about politics and decision making in Cardiff; how the Council works and what the Council does, particularly in terms of the temporary accommodation and support services that we have provided to refugee Afghan and Ukrainian nationals who have resettled in Cardiff within the last two years.

St David's Day Celebrations

A St. David's Day – Dydd Gŵyl Dewi event was held at City Hall on 1st March 2023. The event featured a fantastic performance by the Ysgol Pencae choir and a variety of activities that enabled everyone to speak and celebrate the Welsh language. It also provided an opportunity to recognise the Council's many Welsh learners, with certificates being awarded to acknowledge their achievements and their commitment to learning to speak Welsh. The Council has ensured that this opportunity is open to all employees through the provision of free Welsh language courses provided by the Cardiff Academy. The number of council employees with Welsh language skills has continued to increase over recent years and this enables us to offer Welsh language services of a high standard to our citizens and to meet our statutory responsibilities under the Welsh Language Standards. It also supports our aim for Cardiff to become a truly bilingual capital city and contributes towards meeting the Welsh Government's target of a million Welsh speakers by 2050.

International Mother Language Day

International Mother Language Day originated in Bangladesh in 1952 and was officially launched in 1999 by UNESCO (United Nations, Educational, Scientific and Cultural Organisation). It is held annually on 21st February 2023 and I was pleased to join the Lord Mayor in attending and speaking at a subsequent celebration event that was held on 28th February at the city's International Mother Language Monument, which has been located within Grangemoor Park in Grangetown since 2019. International Mother Language Day provides an opportunity to celebrate the diversity that exists within Cardiff's communities, where over 100 different languages and dialects are spoken.

Councillor Huw Thomas
Leader of the Council
24 March 2023

FINANCE, MODERNISATION & PERFORMANCE STATEMENT

Procurement Agreement with Vale of Glamorgan Council

On 23 March 2023, I was pleased that the Cabinet authorised the acceptance of an Executive Delegation from Vale of Glamorgan Council to manage and deliver their procurement functions. This follows similar arrangements with Torfaen and Monmouthshire Councils. Our Procurement Team is highly respected and is an award-winning team. The Operational Manager for Commissioning and Procurement is also the Chair of the WLGA National Procurement Network, and I'm pleased that this effective inter-authority way of working in Wales allows us to maintain the expertise and experience of our officers. Following Cabinet approval, we will complete a Delegation Agreement to formalise the arrangement.

CardiffGov Mobile App

At the end of February 2023, the CardiffGov mobile app had been downloaded 72,605 times since its launch, with 1,303 downloads of the app taking place last month. The booking system for our recycling centres has been improved and a new function to report street lighting issues via the app and website is currently being tested ahead of its release.

Website

The Council's website had 286,000 visitors last month who viewed 614,000 pages of information, with 65% of visitors choosing to visit the site using a mobile device. During February 2023, over 8,500 people used the A-Z of recycling to check how to dispose of their household waste; 81% of bulky item collections were booked online (via the app or the website); 98.9% of recycling centre bookings were made online; and 100% of reports regarding graffiti were received online. The Web Team also worked closely with colleagues in Education and ICT to ensure that information regarding about the impact of recent industrial action in the city's schools was published promptly on the website. New online forms have been developed to improve service provision for housing repairs, Council Tax and the Cardiff & Vale of Glamorgan Music Service, which are currently being user-tested and due to go live imminently.

BOBi (Chatbot)

BOBi handled a total of 5,296 conversations in February with a less than 10% drop-out rate to staff in the contact centre. The main topics of conversation were waste services, Council Tax, fines and parking. 348 customers left feedback with 81% of them rated their experience as positive and 45% scoring it as “Very Good”.

Councillor Chris Weaver

Cabinet Member for Finance, Modernisation & Performance

24 March 2023

HOUSING & COMMUNITIES STATEMENT

Housing Solutions & Prevention Team

The Housing Solutions & Prevention Team, which was brought together in September 2022, has commenced face-to-face appointments in Community Hubs across the city, supporting people who are facing potential eviction from their homes. The Prevention Team is now providing support from 12 Community Hubs, including Central, Ely, St Mellons, Powerhouse, Butetown, Llandaff North and Llanishen; and has reduced the waiting time for an appointment down from over a month to just six days. Work is ongoing to reduce this further. The team continues to support unprecedented numbers of people presenting to the service each month, with 555 people being supported by officers at the end of February 2023. Of these, 68% were seeking support after being given a Notice to Quit by their private landlord. Last month, the team prevented 83% of cases from being passed on to temporary accommodation by saving tenancies and finding other suitable, affordable accommodation.

Increased Demand for Homelessness Services

There are still significant demand challenges in Housing and Homelessness Services, which has now necessitated the use of hotels for families in order to provide interim accommodation for those at risk of homelessness. Waiting lists for temporary accommodation remain incredibly high and this continues to have a significant impact on the service.

The out-of-hours service for single people is under immense strain with as many as 93 people using this provision in a single night during the recent cold weather. Due to the substantial increase in out-of-hours presentations, the service is currently conducting a full review to fully understand why people are presenting and how we can work to reduce this by improving prevention pathways. Staffing is being increased temporarily to respond to the new levels of demand and additional interim accommodation is being sought to place those in need. The recently implemented Severe Weather Emergency Protocol ensured that every person who needed accommodation and was at risk of rough sleeping during the recent cold weather was successfully accommodated.

In addition to the increase in demand from single people and families, there is also increased demand from young people. In response to this, we are developing our services for young people in three areas – improving homeless prevention for young people; expanding the amount of temporary accommodation available; and strengthening the support available for young people with complex needs by piloting new approaches such as Housing First.

Good work continues to be undertaken to address rough sleeping; as of 17 March, 23 people were reported as sleeping rough on the city's street. Council teams continue to engage with them and are there to provide help and support whenever the person is ready to accept it.

The Council will continue mitigating the worst impacts of homelessness, whilst keeping a core focus on preventing it from occurring in the first instance. Significant resources are being invested in increasing the availability of settled accommodation and the new Landlord Enquiry Tenant Support (LETS) Team is working tirelessly to secure additional accommodation in the private rented sector.

Sheltered Accommodation Services

I want to congratulate everyone working in the Community Living Service for achieving an excellent result in successfully meeting the Erosh Code of Practice standards at the first attempt. Erosh is a national consortium for older people's housing and support, which has its own quality standards framework and Code of Practice for housing providers. Assessments were carried out last month and involved meetings with residents, staff and stakeholders. These meetings highlighted the impressive work being done by staff in partnership with local agencies to provide a range of schemes to maintain the mental and physical wellbeing, independence, and quality of life of residents. The assessors noted that the free activities provided by the schemes, such as Get Cooking courses with Public Health Wales, exercise classes like Tai Chi and sessions with the Welfare Liaison Team, not only helped residents return to socialising after the pandemic, but also supported them with any cost-of-living difficulties they may be facing. The assessor was also impressed with the extensive refurbishment works that have taken place at nine of the ten Community Living schemes across the city.

World Book Day

World Book Day was created by the United Nations Educational, Scientific and Cultural Organisation (UNESCO) in 1995 to promote the importance of reading by celebrating the world of books. Over 100 countries take part in celebrating World Book Day on an annual basis and I am very pleased to say that Cardiff Hubs & Libraries are active participants in this focus on literacy, fun and learning. Events took place in Hubs and Libraries across the city during the first week of March, including at Llandaff North and Gabalfa Hub where families took part in treasure hunts, arts and crafts and activities. Menter Caerdydd also joined in their weekly Ti a Fi session with singing, stories and stickers. The children really enjoyed the celebrations, and it was a great opportunity to encourage reading in the community.

Warm Welcome Spaces

The Warm Welcome Spaces available in all our Hubs have supported 8,834 people and helped them get through the winter months by providing access to a warm and safe environment. Hub staff have distributed approximately 1,000 free warm packs, donated by Wales & West Utilities and containing items such as hot water bottles, blankets and hot drinks flasks, to visitors so that they would be better equipped to keep warm in their own home during the current cost-of-living crisis and period of high domestic energy prices.

Our Food and Fuel Champions are also providing essential advice to those who are struggling with the cost of living. Support has been provided with fuel vouchers, foodbank vouchers and income maximisation, including benefit checks and assistance with applications for grants and discounts, as well as referrals to the Money Advice Team for in-depth advice on money management and budgeting.

Cardiff and Vale College Apprenticeship Awards 2023

Hamza Zahid, a plumbing and heating apprentice from the Responsive Repairs Service within Housing & Communities, won the Plumbing Apprentice of the Year Award at this year's Cardiff and Vale College Apprentice Awards. The Cardiff and Vale College Apprenticeship Awards celebrate the success of standout apprentices who have studied at the College over the academic year. Hamza joined the Council as an apprentice three years ago and has worked alongside our qualified operatives and managers gaining practical skills, whilst also studying for his gas qualification at Cardiff and Vale College. Hamza has gained a vast amount of knowledge and experience over the last three years and has progressed to a high standard. He has proved this with his knowledge of the trade and his ability to work on his own and alongside his mentor. He has recently achieved his Accredited Certification Scheme (ACS) Gas certification and will now be applying for a permanent role as a Gas Engineer within the Responsive Repairs Service. I'm sure that members would want to join me in congratulating Hamza on winning this award.

Energy Efficiency Retrofitting

The Council's One Planet Cardiff strategy recognises that housing is a significant contributor to the city's carbon emissions and includes a commitment to help improve the energy performance of all housing tenures in the city. I am therefore pleased to announce that the Council has been successful in securing Welsh Government funding to support a much-needed energy efficiency retrofit of British Iron and Steel Federation (BISF) properties in Llandaff North and Rumney. BISF properties are a steel framed, non-traditional build type that are considered both 'hard to treat' and 'hard to heat'. They are thermally inefficient and costly for residents in terms of fuel bills. The scheme will be managed by the Council's Building Improvement Planned Maintenance Team, with dedicated officers overseeing the work. The scheme will not only improve the BISF properties, but will also help lift residents out of fuel poverty by increasing the energy performance of their properties.

Opening of New Wellbeing Hubs

After months of planning and works involving Cardiff Council, Cardiff & Vale University Health Board and Llanedeyrn Health Centre, the new Wellbeing Hub @ Maelfa was officially opened by the Welsh Government Minister for Health and Social Services, Eluned Morgan MS, on 2nd February 2023. This was the first of our joint Health and Wellbeing hubs to open in Cardiff and has since been followed by the official opening of a new Wellbeing Hub in Rhiwbina on 24th March 2023. Funding from the Shared Prosperity Fund and the Welsh Government's Integrated Care Fund has enabled the Neighbourhood Regeneration Team to fully refurbish the library and transform it into a new Wellbeing Hub.

These new Wellbeing Hubs enhance the existing advice and support services already provided in our Hubs by integrating a range of specialist health clinics and providing a 'one-stop approach' to the health and wellbeing of our citizens. I am pleased to say that feedback from residents so far has been really positive, and I look forward to seeing more of these integrated, community-focused facilities being rolled out across Cardiff in the future.

Splott Park 3G Facility

On 16th March 2023, I was pleased to officially open a new 3G football pitch in Splott Park, which was proposed by local ward members and funded through our Neighbourhood Renewal Schemes Programme. The new synthetic all-weather pitch includes 5-metre-high perimeter fencing, floodlighting and secure access and it was great to see young players from Splott Albion FC having a lot of fun using the pitch for the first time. The 3G pitch will be managed and maintained by Splott Albion FC and will be available for hire at no cost to local junior clubs, as well as private hire by other sports teams.

Cowbridge Road East Neighbourhood Regeneration Scheme

Following the successful work on Tudor Street, Cowbridge Road East is the next priority area for regeneration. The Neighbourhood Regeneration Team is currently holding a series of six engagement sessions with residents and traders to help discuss issues and ideas raised by shoppers, residents and businesses in the shopping area. The information gathered will be used to shape future improvements and funding bids.

Community Building Grants Programme

In April 2023, the Neighbourhood Regeneration Team will be launching a new capital grant for community groups to upgrade facilities such as community centres and church halls. Information will be circulated to all Members and via social media to encourage groups to apply.

Graffiti Prevention Art Project

The Caretaking Supervisor, responsible for managing the Graffiti Team, has been working with local artists, schools and youth groups to try to prevent graffiti by commissioning local artists to paint on walls on Council estates which have previously been targeted. Following on from this, the Graffiti Team would like to work with more artists to enhance local estates, targeting additional areas on Council estates such as subways and garages which are public facing.

Student Housing and Community Awareness Campaigns

With three world-leading universities in the region, Cardiff attracts students from across the UK and internationally. While higher education opens up a world of opportunities for students, it also brings new responsibilities and challenges and for many students, this involves living independently for the first time, navigating new relationships and experiences and, of course, finding suitable accommodation.

The Council works closely with the city's universities, South Wales Police and Cardiff & Vale University Health Board through the Cardiff Student Community Partnership and employs a dedicated Student Liaison Officer. One of the key areas of work relates to student housing. Throughout the year, officers participate in information campaigns and engagement and training events aimed at students and other stakeholders who play a role in supporting students in Cardiff. Officers provide information, tools and resources at events and seek to:

- Provide advice and resources on finding safe, secure and quality housing;
- Encourage students to take an active role in their communities by participating in local services, activities and volunteering;
- Promote community-focused behaviour and sustainable practices;
- Equip students with recycling bags, food waste bags and food waste caddies, and explain how to use them and where they can get more;
- Link students with services such as University Accommodation Teams and Shared Regulatory Services Enforcement Teams when specialist support is required, and;
- Engage with students and local residents to understand their needs and concerns.

This joint approach also includes working closely with the universities and student unions to tie in with their annual housing and community information campaigns, promote community-related content through their communication channels and develop closer links to support research and training opportunities between the universities and council services.

Community Safety Update

Community Safety Initiatives in Cardiff Parks

A number of community safety initiatives have recently started in Cardiff's parks, which will complement and align with the work of the Parks Service's new Community Safety Manager. This includes the installation of Safer Street Round 2 funded lighting in Grange Gardens in Grangetown following concerns raised by young people using the Grange Pavilion building. This collaboration has also enabled new lighting, CCTV and amendments to youth infrastructure at St Mellons Skatepark and Hub, following concerns about anti-social behaviour (ASB). A task & finish partnership group has also been formed to develop an action plan for improving safety across Bute Park, which experiences a range of issues related to its location adjacent to the city centre. This group will also align with a range of Safer Street Round 4 funded initiatives, which will resource target hardening projects and improved community spaces.

Safeguarding Supported Accommodation

The Community Safety Partnership has noted a general rise in drug-related and exploitation issues targeting vulnerable residents in supported accommodation. As well as presenting safeguarding concerns, this can lead to a range of ASB and criminal issues that affect the whole community. Partner agencies are providing support via the governance of the Street Based Lifestyles & Complex Needs priority work, with an initial focus on Litchfield Court in Riverside. This approach will look to rapidly improve security and strengthen alignment with the work of South Wales Police. Partners are looking at expanding this approach across the city and prioritising areas as part of an evidence-based approach.

Problem Solving Group

ASB levels have reduced dramatically in all areas of focus through effective partnership working. With two community projects closing at the end of this month (St Mellons Skatepark & Hub and Lydstep Flats & Park), other areas of focus have been scoped across the city, whilst retaining links to the closed project areas to ensure reduced levels of ASB are sustained.

City-wide Safety Initiatives

Several city-wide safety initiatives are currently being supported by the Council's Community Safety Team, including:

- Crimestoppers social media campaign in areas of suspected under-reporting;
- Reparative works to lighting in areas of open-use youth diversionary activities;
- Safer Wales Inclusive Service (SWIS) – a project for young females aged 12-16 years, which provides one-to-one and group work focused on encouraging positive lifestyle choices; and
- Community engagement events such as Gabalfest.

Councillor Lynda Thorne
Cabinet Member for Housing & Communities
24 March 2023

COUNCIL: 30 MARCH 2023

INVESTMENT & DEVELOPMENT STATEMENT

Economic Update

Councillors will be pleased to learn that, despite the continued presence of high inflation and the cost-of-living challenges, the Cardiff economy remains resilient. The city continues to attract investment across a range of sectors, which is reflected in the recent Centre for Cities report that notes that Cardiff has the most 'new economy' firms per capita of any of the UK Core Cities, as well as the highest start-up rate. The same report also noted that productivity in Cardiff exceeds all but one of the UK Core Cities, reflecting our ambition to create more and better jobs that ultimately deliver higher wages to Cardiff residents.

Testament to this is the recent news that US streaming tech firm Roku is creating more than 100 jobs in Cardiff, taking nearly 26,000 sq. ft of space at the renovated Fusion Point One scheme close to the city centre.

Footfall within the city centre continues to exceed pre-Covid levels, and new businesses continue to invest. In addition to the variety of hospitality venues that have opened in recent months, we've also seen businesses open, including a new electric bike store that links directly with our City Recovery & Renewal Strategy ambitions of supporting more active travel in Cardiff.

I also recently hosted a visit of the senior management team from a global multinational manufacturing company looking to establish a new service development centre to support the growth in their global green energy business to the defence sector. The investment could create 200 new jobs locally, many of them at the apprenticeship level. The investment could also bring with it a major skills academy to support the demand for talent for the global business. It is anticipated that a decision on the investment will be made within the next three months.

International Delegations

This month, the Council has also been working to promote the city to international investors and businesses, including the Leader of the Council hosting a delegation of businesses and business representatives from Cardiff's twin city of Nantes. The delegation met with a number of businesses across the city and has focussed on developing links with our creative sector.

The Leader of the Council also led a city-region delegation, formed primarily of local businesses, to MIPIM, Europe's biggest real estate conference. The delegation, supported financially by private sector partners showcased £10bn worth of investment from across the Cardiff Capital Region.

Indoor Arena

Members will be aware that a report was presented to Cabinet on 23 March providing an update on the Indoor Arena. This project, despite the pressures faced as a result of increased costs, remains a priority for the Administration and we have worked with the developer to make sure that it can be developed without any additional Council contribution.

The report also reaffirms the Administration's commitment to developing Atlantic Wharf as a leading cultural destination; working with partners such as the Wales Millennium Centre to ensure that jobs in Atlantic Wharf aren't just about putting on performances, and ensuring that investment is put in place to support local people to establish a career path in the sector, whether as performers or producers.

Shared Prosperity Fund

Last month, the Leader updated Cabinet on the delivery of the Shared Prosperity Fund in Cardiff. Cardiff's approach has been based on the Council's City Recovery & Renewal Strategy adopted in May 2021, which set out the initial steps for a greener, fairer, stronger Cardiff. As part of this approach, we have included a number of key projects to support business in the city, including:

Resources are being provided for the Visit Cardiff Network and Business Events Partnership to promote the development of business events in the city and the leisure, hospitality, and retail offer across the city. The funding will be used to promote both city centre businesses as well as neighbourhood areas that offer a variety of leisure and tourism related businesses in line with the City Recovery & Renewal Strategy.

A new business grant scheme that aims to open early in the new financial year for SMEs based on both delivering Shared Prosperity Fund criteria, as well as supporting the objectives of our Stronger, Fairer, Greener strategy. This includes supporting the development of sustainable employment opportunities, enabling investment in more productive processes, and elements of energy efficiency.

Additional resources for the City Centre Management team, as outlined in the City Centre Recovery & Renewal Strategy, will also be provided. This will be complemented by additional Council funding, and we will seek to attract more commercial income to expand the operation and provide a sustainable future model for delivery.

In addition, the Economic Development team is also working with colleagues in our Into Work Advice Service to provide additional support to residents and businesses to get those on the edge of the labour market back into work.

Councillor Russell Goodway
Cabinet Member for Investment & Development
24 March 2023

SOCIAL SERVICES STATEMENT

ADULT SERVICES

Social Care Week 2023

Last week, as part of the events being held to mark Social Care Week, I was delighted to attend an event at City Hall to celebrate the work of the Adult Services social workers and the staff who support them. The event was an opportunity for all social work staff to come together, meet their colleagues and celebrate the great work they are doing across the city. Our social workers and the teams that support them make a huge contribution to supporting the most vulnerable people in the city and I was very pleased to be given the opportunity to personally thank them for their hard work, dedication, and the resilience they have displayed in increasingly challenging times for the sector.

St David Awards 2023

The manager of Ty Canna Mental Health Outreach, Nia Bannister, has been shortlisted as a finalist in this year's St David Awards for her work supporting clients during the Covid-19 pandemic. Nominated in the Critical Worker (Key Worker) award category, Nia manages the Ty Canna service which supports hundreds of individuals across Cardiff. She has more than 35 years' experience in social care and her commitment has helped people through recovery to reach their potential.

The St David Awards are the national awards of Wales and are nominated by the public. The critical work award is for those who have gone the extra mile to provide an exceptional service to the people of Wales. The finalists and winners of the St David Awards are decided upon by the Welsh Government First Minister and his advisers. Winners will be announced at a ceremony on 20 April 2023.

It is amazing to see the hard work of our staff receive national recognition and I wish Nia good luck for the awards ceremony next month.

E-bikes for Care Workers

Care workers deliver some of our most essential services day-in, day-out, keeping vulnerable people in our communities safe. However, with the cost-of-living pressures we're experiencing, the cost of fuel presents a significant challenge to domiciliary care providers, impacting on the recruitment and retention of care workers.

To help alleviate some financial stress, with funding from Welsh Government, the Council invited care providers across the city to apply for grants to purchase electric bikes for staff to travel between clients' homes. A total of £41,000 was awarded to 14 domiciliary care providers in the city to buy 41 bikes for their staff. The initiative seeks to improve the capacity of the city's domiciliary care support service by boosting the health and wellbeing of some of the city's most essential workers, as well as helping tackle the climate emergency.

For those care workers who would like to drive, but are unable to afford the lessons, a driving lesson scheme is also being developed. This scheme will financially support care workers to learn to drive up to the value of £570.

Care'Diff News

Unpaid carers make an amazing contribution to the wellbeing of citizens by providing care and support to relatives, families and friends so that they can live independently in the community. I am therefore very pleased to announce that, as part of the Council's Ageing Well Strategy, a detailed action plan has been developed which aims to improve services, listen to unpaid carers, and help them access help and support.

As a first step, Care'Diff News has been launched, which is a quarterly newsletter for unpaid carers in Cardiff containing news, events and useful information to help with their caring role. Copies of the newsletter will be distributed to GP surgeries, Hubs and libraries, day centres and other community locations across Cardiff and will also be available digitally. Care'Diff social media accounts have also been established, and these will be used to highlight useful information and to promote events. I am also pleased to announce that, next month, Care'Diff support groups will be launched within Community Hubs, which will provide carers with an opportunity to take a break from caring and meet other carers.

Caring for Carers

We want to improve the support we offer to unpaid carers and to do this we need to understand their needs. Our Caring for Carers consultation was aimed at unpaid carers and organisations that provide or signpost to respite services. The consultation took place in December 2022 and January 2023 and aimed to learn more about the lives of unpaid carers and what options are available in Cardiff for them to take a break from their caring responsibilities. There was a great response to the consultation with 656 responses received – 98% of which were from unpaid carers. I would like to thank everyone who made time, often under difficult circumstances, to give us greater insight into their challenges. The consultation report and the findings will be published in due course.

Technology Enabled Care (TEC) in Independent Living Services

As part of the Ageing Well Strategy, the Independent Living Service recently recruited a specialist officer to improve the use of Technology Enabled Care and Assistive Technologies (TEC), which can promote strength-based practice and positive change in people's lives, helping them to retain their independence for longer. The TEC specialist will work with the Occupational Therapy Team, ensuring there is proper professional oversight in the use of this equipment. The project will consider the impact on both service users and staff, and the findings will be used to embed good practice.

The work with TEC has already started and is generating great results, as evidenced by a specific case study involving Mr M, who is 96, lives at home and is cared for by his daughter during the day and son overnight. He sleeps safely downstairs, where a living and sleeping space has been created for him. An Occupational Therapist met the family and was advised that Mr M's son was sleeping on the sofa downstairs close to his dad, as he was worried about him getting out of bed and falling. This was causing Mr M's son a great deal of stress and affecting his sleep, which in turn was impacting his performance at work. The Occupational Therapist, in liaison with the TEC Specialist, decided to trial bed sensors in Mr M's bed. These sensors send a message to a pager, informing Mr M's son if his dad is getting out of bed. Thanks to the technology and specialist knowledge of the TEC Specialist, Mr M's son is now sleeping in his own bed upstairs, assured that his dad is safe and well.

Community Resource Team Home Care Service

The Community Resource Team's Home Care service is working to improve the way that it provides care and support to service users. On 30 January 2023, the team introduced a new electronic call management system, which is already having a positive change in how the Community Resource Team delivers home care. The new system is delivered through a mobile application, which is reducing paperwork and administration, providing real-time information sharing and more effective rostering of care calls. Carers now know where they will be providing care in advance, allowing them to provide a more person-centred service. Feedback from carers has been excellent. They enjoy seeing all their care calls for the day in advance and, in addition, they feel communication between the office staff and care staff has improved greatly.

Age Friendly City Update

I am delighted to be able to announce that Cardiff Council has been recognised as an Age Friendly Employer and been accepted to the Centre for Ageing Better's Pledge scheme. The Centre for Ageing Better is a UK-wide organisation that is at the forefront of the ambition to make ageing well a reality for everyone. This includes ensuring that the value of older people in the workplace is recognised by employers and that organisations build multi-generational teams. The Centre's Age-Friendly Employer pledge is a nationwide programme for employers who are committed to improving career development opportunities and support for those aged 50 and above. I am pleased to say that Cardiff Council's application to join the scheme has been accepted.

By signing the pledge, the Council is demonstrating its commitment to older workers and making workplaces as age friendly as possible. Furthermore, our commitment to improving career opportunities for older people in Cardiff is underlined in the new Corporate Plan 2023-26, which includes the ambition to roll out the pledging scheme across the city. Officers are working closely with the Centre for Ageing Better so our age friendly progress can be tracked in the coming months.

CHILDREN'S SERVICES

Social Work Week 2023

Our Social Workers and other staff across Children's Services regularly go over and above to support and safeguard our children, young people and their families. Too often we forget to recognise and celebrate the hard work they are doing on a daily basis, which is why this month's Social Work Week is so important. As Corporate Parents, I would encourage Members to go a step further and take every possible opportunity to engage with and thank our fantastic workforce. Finally, I would like to put on record my personal thanks to all staff – from our frontline staff and business support staff, to our management and our Director of Children's Services.

Feedback from Families

I would like to share with Members a selection of good news stories from Children's Services:

- Two young people who the Youth Justice Service were working with have been successful in securing early revocations of their 12-month Referral Orders due to their hard work, engagement and the progression that they made. Staff from the Youth Justice Service worked so well with both of them that both parents commended the Youth Justice Service for their work and commitment. The parents shared that they were able to see changes in their children after the Youth Justice Service sessions and that they were considering and reflecting on their actions. The mum of one of the young people said that Lab7 has been a fantastic opportunity for her son and that he has continued to engage with the service following the end of Youth Justice Service involvement. Lab7 provides creative workshops and tailored support for young people with poor mental health or at risk of criminal and anti-social behaviour. The mum of the other young person has also shared that she would like to become a volunteer with the service and to support parents due to her own lived experiences.
- One of our Teen Scheme foster carers recently provided us with a heart-warming update about how the placement is going. She wanted to say thank you to the fostering and case management social workers for all their hard work. She reported that the case management social worker has been a "star" with the paperwork and acted incredibly fast on everything they have needed. They had an amazing Christmas – the young person was spoilt! They also noted that contact is going very well, and that the young person's birth mother has worked very well with the carers. Mum went to the young person's Christmas concert with the social worker, and the carers supported him to purchase his family Christmas gifts, which apparently made mum cry! At the time of writing, he was very excited about his first ever sleepover and birthday party on the weekend coming.

Homes for Children

Members will share my view that we need to provide the best possible homes, care and support for the children and young people in our care. Last month, it was fantastic to visit all of our Homes for Children, meeting with children, young people and staff, to hear about the kind of homes we are running and particularly the experiences of those children and young people in our care.

When a child or young person has to come into our care, we need to do all we can to make sure that we can find the most suitable placement for them – with family, foster carers or in a residential setting. All of those options should be of the highest possible standard, and all of our homes need to be safe, happy and welcoming. I look forward to working with current and future staff as we expand our residential offer through our Accommodation Strategy, supporting the Welsh Government’s ambition to eliminate private profit from children’s residential care.

Cardiff Youth Justice Service

Members will know that the Independent Chair of the Youth Justice Management Board, Graham Robb, is due to stand down from the role at the end of this month. I would like to, once again, pay tribute to the work which Graham has undertaken over the last three years, steering the Board and the Youth Justice Service through the process of developing strategies and action plans, and preparing and responding to follow-up inspections by HM Inspectorate of Probation (HMIP).

A testament to the work of both the Cardiff Youth Justice Board and the Service itself is the most recent feedback from the Youth Justice Board for England and Wales, which rated progress against our Youth Justice Plan as “outstanding” with almost all actions “fully complete”. Interviews for a replacement Independent Chair are due to take place in the coming weeks and I will update Members following completion of the process.

Expanding the Cardiff Family Advice & Support Team

The new Early Help Academy has been launched this month, with the recruitment of a new Early Help Mentor and three new Early Help Trainees who will receive a comprehensive training package to equip them with a detailed understanding of Early Help teams and the roles within them. They will be supported by the Mentor who will also lead on the induction and ongoing development of these staff within the service. As well as adding additional resource to the team, this will create a pipeline of new fully trained staff who can apply for permanent roles within the service when they become available. A new corporate apprentice has also joined the team and will focus on content creation and website development for the service, with a view to increasing reach and accessibility for children, young people and their families across the city.

Cardiff Parenting

I am delighted to announce that the Council’s Parents Plus Team has been awarded the Association of Infant Mental Health – Together Award for 2023. The Association of Infant Mental Health annual awards offer three awards in recognition of individuals from the UK who have made important contributions to the infant mental health community throughout the course of their careers. The award was given in recognition of an Infant Mental Health Team that is working collaboratively and creatively to improve infant mental health outcomes for babies in our community.

Childcare Offer

On 15th March 2023, the UK Government Chancellor of the Exchequer announced the expansion of funded childcare for working parents in England only, with the intention of providing 30 hours of free childcare for every child over the age of nine months by September 2025. The Welsh Government confirmed the following day that no decision had been taken as to how any consequential funding relating to the expansion of childcare in Wales will be utilised. The current position in Wales with regard to free or funded childcare for pre-school children is as follows:

- The expansion of Flying Start childcare
The Welsh Government have committed to rolling out Flying Start childcare for 2-3-year-olds, on a phased basis, until the provision is universal. Flying Start childcare consists of 12.5 hours of funded childcare per week during term time. It is expected that full coverage will be achieved within the current Senedd term.
- 3-4-year-olds – The Childcare Offer for Wales
The Childcare Offer for Wales provides up to 17.5 hours of funded childcare during term time for eligible parents, who are working or are engaged on Further or Higher Education courses. Along with the 12.5 hours of Early Education provided by Cardiff Council, this totals 30 hours per week of combined Early Education and Childcare during term time. Parents are also able to access up to 30 hours of funded childcare per week for 9 of the 13 holiday weeks.

To ensure that as many families as possible are aware of and take up childcare that is available, the Early Help Childcare Offer Team's Engagement Officer has been involved in a range of activities to promote the Childcare Offer and maximise uptake. Examples of promotional activity include the distribution of promotional materials to schools, stalls at job fairs and the Cardiff headteacher's conference, regular social media posts and attendance at school coffee mornings.

Childcare Capital Small Grants Scheme

65 childcare settings, including full day-care providers, sessional settings, and childminders, have benefitted from just over £500,000 of grant payments from the Childcare Capital Small Grants Scheme. The grant provides monies for building works, outdoor furniture and large play equipment to improve the childcare environment and benefit the children attending. Projects funded include the development of garden areas to grow fruit and vegetables, rain shelters, water features, and eco-friendly solar panels.

Councillors Norma Mackie & Ash Lister
Cabinet Members for Social Services (Job Share)
24 March 2023

TACKLING POVERTY, EQUALITY & PUBLIC HEALTH STATEMENT

PUBLIC HEALTH & EQUALITY

Stonewall Workplace Equality 2023

I am pleased to say that the Council's submission to the Stonewall Workplace Equality Index 2023 demonstrated the significant and continued progress on LGBTQ+ equality in the workplace and in service delivery. The result places Cardiff as the highest-ranked local authority in the Stonewall Top 100 employers in 35th place, a huge leap from 113th last year, and means that we have already achieved our 'Stronger, Fairer, Greener' commitment to become a Stonewall Top 100 employer and the highest ranked local authority in Wales. On top of this fantastic achievement, the work of the LGBTQ+ Employee Equality Network resulted in them receiving the Highly Commended Network Group award. The Council is committed to equality for all employees and this result is confirmation of the work across the Council to make Cardiff an employer of choice where equality and diversity is celebrated.

International Women's Day

A wide range of events organised by various organisations were held in Cardiff on 8 March 2023 to celebrate International Women's Day and the accomplishments of women in areas like culture, politics, the economy and society at large. It was great to see the #EmbraceEquity gesture being promoted widely by both councillors and employees, and Cardiff Castle being lit up in purple at night thanks to the Council's Women's Employee Network. The Council was also pleased to support an International Women's Day event held at City Hall on 13 March 2023, which was organised by Women Connect First and celebrated women from Wales and around the world.

Holi Festival

I was pleased to join hundreds of people in celebrating Holi, the Hindu festival of colours, at Cardiff Castle on 19 March 2023. Holi is always a very colourful festival, which sees people throwing perfumed and coloured powder over each other as part of the celebrations. This was a spectacular event filled with music and fun, which was organised by the Honorary Consulate of India in Wales and the Shree Swaminarayan Temple in Cardiff.

Food Strategy

As part of the Council's Food Strategy and work to support local communities to be healthier, the Council is working with Cardiff & Vale Public Health Team on healthier food advertising. This will focus on advertising on Council-owned assets and seek to restrict advertisement of foods which are high in fats, salts and sugars. The first advertising contract to be subject to the restrictions is the one for bus stop shelters and there has been positive feedback from other local authorities who have implemented similar restrictions.

Move More, Eat Well

Move More, Eat Well is a health programme that was launched in July 2020. It has brought together partnerships across Cardiff and the Vale of Glamorgan, including the Regional Partnership Board and Public Services Boards. Together, the partnerships have pledged to support and enable those who live and work across Cardiff and the Vale of Glamorgan to move more and to eat well through driving forward the partnership plan with co-ordination provided by Cardiff and Vale Local Public Health Team.

There is a lot of good prevention work taking place in Cardiff as part of this programme, including an 'Eat Well, Work Well' workshop event that took place online on 23 March 2023, which council employees were invited to attend. The Council's Hubs are also supporting this programme by providing a varied programme of activities, including fitness and dance groups or classes. In addition, an NHS cardiac exercise referral programme is taking place at Llandaff North and Gabalfa Hub, which is providing rehabilitation for members of the community who are recovering from heart attacks. This is a pilot project, which will remain under review by the Council and Cardiff & Vale University Health Board in terms of demand for such direct health interventions and any further roll-out across the city.

Bowel Cancer Awareness Month

I would also like to draw everyone's attention to Bowel Cancer Awareness Month which is taking place in April. Bowel cancer screening helps to detect cancer at an early stage when treatment is likely to be more effective – at least 9 out of 10 people will survive bowel cancer if it's found and treated early. It's quick and easy to use a test kit at home and return by freepost. If anyone between the ages of 55 and 74 would like to request a test kit, they can visit the Public Health Wales website or, for more information, contact the Bowel Screening Wales Freephone helpline on 0800 294 3370 or email: phw.bsw@wales.nhs.uk If anyone has any bowel symptoms or are worried about their family history of bowel cancer, they should speak to their GP.

TACKLING POVERTY & SUPPORTING YOUNG PEOPLE

Into Work Advice Service

The Mentors in Independent Living & Employability (MILES) youth mentors are always looking for ways to increase positive engagement in hostels and get young people through the doors. Mentors at Northland, our young person's supported accommodation, recently hosted a Valentine's themed drop-in session. Young people were invited to discuss their ideas and understanding of love and healthy relationships and reflect on what self-love looks like for them. One of the youth mentors has been focusing on men's mental health issues in recent months and hosted hostel drop-in sessions during February. The team provide a safe space for young men to discuss their wellbeing with the mentor and each other, and exchange tips for selfcare. Sessions like this are an important part of developing rapport with supported accommodation residents and engaging them in positive activities as a first step, with the goal of encouraging them into employment, education or training.

The Into Work Advice Service continues to provide a complete wraparound employment support to residents of Cardiff, including specialist support for refugees within the city. The Council's Adult Learning Team and Cardiff and Vale College are working together to provide training sessions for the group. Popular requests include mechanic and plumbing courses to allow progression into employment, while Into Work's Community Digital Team are delivering sessions providing digital support and enhancing the digital skills of the group. The team also continues to support refugee doctors on the Clinical Attachment Placement project, where they are supported to complete their Occupational English Test and Professional Linguistics and Assessment Board qualifications whilst gaining experience of being in a hospital setting. So far, 20 refugee doctors have been supported.

Money Advice

I am pleased to announce that Cardiff Council have been awarded funding to provide support to those in food hardship and poverty as part of the Welsh Local Government Association's Direct Food Award Scheme. The Money Advice, Advice Live, and Education's Child Friendly Cardiff Teams have been working hard to support families in financial hardship throughout the city.

The Advice Team identified areas of need where the funding could be used to support the most vulnerable. One area identified was families who were struggling to feed children due to the impact of the cost-of-living crisis and the increase in food prices. The Money Advice Team worked in partnership with the Child Friendly Cardiff Team and contacted schools across the city to fully understand the need of families. Sadly, it was reported that many parents weren't able to provide healthy snacks for their children and would often ask the school for support.

Under the Food Award funding, two schemes were created to support schools and their families. Scheme 1 allows the individual school to apply for the 'snack voucher' from the Advice Team, detailing the number of pupils/families the voucher will support. The school uses the voucher to purchase food to ensure children have access to healthy snacks. The school is then able to create their own food parcels for families who have been identified as struggling.

For Scheme 2, the schools identify the families who are struggling through school pastoral/ wellbeing officers and provide them with a unique code to use when speaking to the Advice Line; a voucher is issued electronically for the family to use in their local supermarket, to purchase food for their children. Feedback from schools has been fantastic with so many showing their gratitude for the opportunity to provide much needed help for families.

It is vital that families are supported in all aspects of money management during these difficult times, so each family who takes part in the scheme is also referred to the Advice Service to provide ongoing support such as income maximisation and budgeting.

Money Advice Officers have been supporting families to apply for and claim previously unclaimed benefits, and with applying for grants, such as reduced water bills, warm home discounts and the discretionary assistance fund.

I am delighted that we have been able to support families in financial hardship while improving the health and wellbeing of children. At the end of last month, over £44,000 worth of vouchers have been issued, supporting over 1,700 families. There is currently £45,000 of the funding remaining which will be utilised to support even more families.

Youth Services

I am continuing to visit a range of youth provisions in the city, to build relationships with the Youth Work teams and explore the range of opportunities which are available to our young people.

I visited the centre at North Ely, which gave me the opportunity to meet the Digital Youth Work Leader, whose work was recognised as best practice by Estyn when they conducted their Local Authority Inspection in 2021. Digital youth work is a growth area for the service as young people increasingly lead more digital lives, using technologies many adults may not be familiar with. It is essential for youth workers to engage and support activities in this field or risk becoming irrelevant. I will be supporting the team as they continue to explore opportunities to progress and extend this work in youth workspaces, to support young people to operate safely and confidently in this digital world.

On 29th March 2023, I will be joining a group of partners at Cardiff West Community High School to investigate some recent challenges in the locality and consider opportunities to strengthen the range of activities and youth work support available to young people in Ely & Caerau. It will be essential for the Council to work in partnership to meet the range of presenting needs and offer young people positive opportunities to get involved with.

Earlier this week, I visited Grassroots, which is the city centre youth project for young people aged 16-25 years. Based on Charles Street for over 40 years, Grassroots offers a range of services to young people, many of whom are often in crisis. I was pleased to see the wide range of activities on offer, and I intend to build a closer relationship with the team operating there as we explore options to develop provision in the city centre.

Next week, I will be visiting Llanrumney Youth Centre, which is a busy centre in the heart of the community. Located in the Phoenix Boxing Club, the centre offers the community and local schools' fitness and wellbeing projects, including boxing, stronger minds and wider health building initiatives.

Beyond Cardiff, at the beginning of this month, I was part of a Council delegation that visited the Croydon Youth Zone in support of our 'Stronger, Fairer, Greener' commitment to deliver a Youth Zone in Ely in Cardiff. The Youth Zone supports young people in Croydon aged 8-19 years and up to the age of 25 years for those with additional needs. It provides a multi-purpose facility for the young people to take part in varied activities that meet their needs and interests.

Cardiff City Community Foundation

Councillor Sangani and I both attended an event held on 24 March 2023 to celebrate the impact of the work of the Cardiff City Community Foundation, the official charity of Cardiff City Football Club. The event provided an opportunity for us to hear first-hand about the achievements of some of the Community Foundation's beneficiaries and to find out more about the breadth of the work being undertaken with children, young people and adults in Cardiff and surrounding communities.

Councillors Julie Sangani & Peter Bradbury
Cabinet Members for Tackling Poverty, Equality & Public Health (Job Share)
24 March 2023

Mae'r dudalen hon yn wag yn fwriadol

TRANSPORT & STRATEGIC PLANNING STATEMENT

Smart Corridors

Smart sensor equipment is currently being installed on the A470 Manor Way, in an area of the network in Grangetown, and in the city centre. The sensors will monitor walking, cycling, buses and general traffic, including the measurement of journey times and air quality. The sensors do not identify individuals and the information is only used for the purpose of measuring transportation metrics. Some of the sensors are permanent and others are part of a trial as a Living Labs project for 6-12 months. The trials will inform the future development and deployment of equipment and systems that help the network operate more efficiently and effectively.

Child Pedestrian Safety

Over 250 pupils in Cardiff have taken part in Streetwise, which teaches Year 6 pupils vital skills to allow them to actively travel safely and transition to high schools. In addition, over 250 Year 2 pupils have taken part in child pedestrian training, formerly known as Kerbcraft. This training teaches children the Green Cross Code, how to choose and cross at safer places, and how to cross by junctions and parked cars.

National Standard Cycle Training

32 primary school classes have received Level 1 and 2 National Standard Cycle Training courses. Two Specialist Resources Bases – units hosted at primary and secondary schools which provide support and opportunities so that pupils with learning difficulties can succeed in a mainstream school environment – have received courses in an adapted format for their pupils. Courses have also been run for Ukrainian refugees in Ukrainian, for South Wales Police, and for adults and families across Cardiff. A new booking system for school holiday cycling courses has been developed. The new system went live this week in readiness for courses being held during the Easter school holiday period.

School Bike Fleet Project

Phase 3 of the school bike fleet project finished last month. Through the project, the Council has:

- Provided bike fleets in over 100 education settings in Cardiff.
- Supported a Specialist Resource Base in Whitchurch High School to set up a scooter project allowing pupils to meet at a designated point and scoot the rest of the way to school. The next stage is to enable some pupils to scoot from home, removing the need for travel to school by taxi.

- Set up a cycling project in Treganna Primary School, which will train pupils and staff to service and maintain bikes. Pupils intend to hold bike maintenance events for the local community. Due to the expansion of the bike fleet, staff are now able to take their pupils on school trips using bikes instead of buses.
- Enabled the Youth Justice Service to change their fleet, allowing them to take all of their students on wellbeing trips or to other educational settings.

Also as part of the scheme, the Council has been able to provide a bike storage container to Puffa Jones, the Newport-based social enterprise which re-conditions bicycles to donate to children and young people who may otherwise not have access to cycling. Many children in Cardiff schools have already benefited from bicycles donated by the organisation and this additional storage will enable Puffa Jones to continue their work.

A decision on funding for Phase 4, the final phase of the project, is yet to be confirmed.

Cycle Coaching for School Staff

Four Cycle Coaching courses and three Ride Leader courses have been arranged for school staff. The free courses are being delivered by British Cycling and have been funded by Welsh Government through the Active Travel Fund grant. The courses will support active travel and the integration of cycling into the school curriculum utilising the bike fleets provided over the last three years by the Council.

Independent Travel Training

The Council is continuing to provide one-to-one travel training for pupils with Additional Learning Needs to enable them to travel actively and independently to school. The training can remove the need for them to travel to school by taxi and can contribute to them going onto education, employment or training when they leave school. Three group training sessions have also been set up within High Schools with several more in the planning stages.

Sustrans Big Walk and Wheel 2023

32 Cardiff schools are currently taking part in the Sustrans Big Walk and Wheel event from 20 to 31 March 2023. The event is the UK's largest walking, wheeling, scooting and cycling challenge. It inspires pupils to make active journeys to school, improve air quality in their neighbourhood and discover how these changes benefit their world. So far during this event, St Paul's CIW Primary School in Grangetown is the top small primary school in Wales for the highest percentage of active travel (with a daily average score of 98.43%), and ranked second across the whole of the UK.

Residential Street Lighting Improvement / LED Scheme

The asset renewal scheme, which provides a more efficient lighting solution with substantial savings on energy costs and carbon emissions, continues at pace with approximately 19,000 new units installed to date. The scheme, once completed, will mean that the whole city has efficient LED lighting. It is now over 75% completed and on target for substantial completion in early summer 2023.

Real Time Information in Bus Shelters

Real Time Information (RTI) displays are located in strategic bus shelters to advise when a bus is scheduled to arrive. There are just under 400 ageing RTI displays which now need to be replaced. Through Welsh Government funding, the Highway Electrical Team have undertaken a competitive tendering process to appoint a contractor. Once this process has been completed and agreed, orders will be placed to replace as many units as possible in the next financial year. Following this work, further bids will be submitted to the Welsh Government with a view to replacing all the displays throughout the city in future years.

UK National Day of Reflection 2023

The Council's Bereavement Services Team, Cruse Bereavement Support, Marie Curie and SANDs welcomed families to a special event at the 'Dear Mum' Remembrance Garden in Western Cemetery on the third UK National Day of Reflection, which was held on 23 March. The 'Dear Mum' Garden has been designed to support children following the loss of a loved one and provide a space to remember for parents who have lost a baby. The garden follows the story of a mouse called Dora who wishes she could tell her mother how much she misses her. The garden has many built-in activities including a story trail, a bee hunt and a special owl post box where children can send their letters to loved ones. Navigating childhood bereavement can be incredibly difficult and the event will provide support to families who have experienced the death of someone close. Bereavement Services are currently discussing new partnership opportunities with Cruse in order to ensure that the bereaved public in Cardiff receive the best possible care and they will be joining more events in the future.

Cardiff Dogs Home

To date, Cardiff Dogs Home has taken in 630 dogs this year and is on course to see an 18% increase (around 100 dogs) on last year. Up to 30 requests are received each week to rehome dogs from owners who are unable to cope with or afford to keep their dogs. The Dogs Home has also successfully rehomed 245 dogs and returned 269 to their owners.

The Dogs Home has received over £95,000 in National Lottery funding to help run the 'Pawsome Pals' volunteer project for the next three years. This funding will support the volunteer co-ordinator post and provide both training and a facility for volunteers. The Dogs Home has also started a project with the Probation Service, as well as being included in social prescribing through ARC and GP services.

Plans are being taken forward to replace all the kennels; refurbish and restructure the main kennel area and office block, and build a new kennel block in order to increase capacity. Capital Construction Training Group have offered to do much of this work at no cost as part of their Community Benefits scheme. Over £330,000 has been raised already by the Rescue Hotel charity to replace the kennels and the Dogs Home has also applied for £180,000 from the Petplan Foundation to help fund the additional costs.

Councillor Dan De'Ath
Cabinet Member for Transport & Strategic Planning
24 March 2023

Mae'r dudalen hon yn wag yn fwriadol

COUNCIL: 30 MARCH 2023

DEPUTY LEADER & EDUCATION STATEMENT

Fairwater Community Campus Update

I am pleased to confirm that the enabling works for the new Fairwater Community Campus, which includes Cantonian High School, Woodlands School and Riverbank School, have started on the existing Cantonian High School site. Temporary works will include the temporary relocation of Cantonian High School to the south of the site, demolition of a large proportion of the existing buildings, sport provision and sustainable drainage works. Cantonian High School will occupy the temporary accommodation from September 2023.

Cardiff Virtual School for Looked After Children

I am pleased to confirm that, earlier this month, Debra Williams was appointed as the first virtual headteacher of the new Cardiff Virtual School for Looked After Children, with responsibility for the day-to-day management of the education of Looked After Children in Cardiff. She will take up the post on 17th April 2023. The role will focus on working with schools to raise the achievement and attainment of Looked after Children in Cardiff and ensure that their wellbeing needs are supported. Close working with Children's Services and other agencies will be a key part of the role. The post is being grant funded for one year initially until March 2024.

Passport to the City

Cardiff Council and Cardiff University signed a Memorandum of Understanding in November 2022 to support the delivery of the Passport to the City programme in Cardiff. This will extend the range of learning opportunities available in the city and invite pupils to experience the world of higher education through visits and experiences at the University campus. It also supports our 'Stronger, Fairer, Greener' policy commitments, together with the University's civic mission.

To date, 28 Cardiff schools have signed up to the Passport to the City, over 5,000 pupils have registered and over 505 activity options are available on the Children's University in Cardiff. Youth support services are also engaged and supporting targeted groups of young people to benefit from the initiative. This month, the Passport to the City programme gathered further momentum when 30 city-wide partners came together on 9th March 2023 at Llanover Hall to learn more about the initiative and how their organisations can sign up and take part.

The Passport to the City programme is built upon the premise that together we can open up opportunities that may otherwise be missed by many children and young people in Cardiff. Our city is a learning resource and all pupils should be able to explore it, experience it, and benefit from all it has to offer. We have arts, history, culture, sports, leisure, recreation, parks, retail, thriving colleges and universities, and a whole range of small and international businesses in the city.

The Passport to the City aims to ‘unlock’ fun, engaging and aspirational activities and experiences for children and young people, in particular our most vulnerable. We want children and young people to develop a sense of pride and belonging in their city centre and their individual communities, by understanding, seeing, and experiencing the whole variety of resources. It could be as simple as a trip to St David’s shopping centre, a boat trip in the Bay, a football match, a visit to a museum, or experiencing a show in one of our theatres. We can’t and shouldn’t assume that all children and young people can do these things. This simple ‘engagement’ method is helping to enhance pupil self-esteem, confidence, and well-being, and could provide pathways into new hobbies and learning opportunities.

Cardiff Commitment

The Cardiff Commitment Forward Plan for 2022-2024 was shared with partners at the recent Strategic Leadership Group, setting the direction for the programme’s work for the year ahead. The plan identifies six priority areas, which have been developed and designed through research data and consultation with stakeholders. The priorities will focus activity on:

- Providing enhanced training and support to our partner network (over 375 partners), to ensure that all interactions with children and young people are positive and impactful.
- Advancing ‘Experiences of Work’ by embedding Business Forums at targeted Secondary Schools and extending the exciting range of Careers and Work-Related Experiences on offer.
- Continuing to raise awareness of all the Learning Pathways available into the Economic Growth Sectors in the Cardiff Capital Region, using the ‘What’s Next’ platform as a key point of information.
- Supporting Cardiff Council Contract Managers to develop and deliver social value opportunities to help children and young people develop valuable skills for work.
- Developing initiatives to support the children & young people that need it the most, including children with Additional Learning Needs and care experienced children.

We will be building on the highly successful Project Search initiative, to create more supported employment pathways and we are launching a ground-breaking placement model with our Schools Catering Service. We will also be extending the Cardiff Commitment to EOTAS (Education Other Than At School) learners with the direct support of Youth Services. We are also continuing to support schools to enhance the range of authentic learning experiences available to children and young people, by creating meaningful join up between the Curriculum for Wales and practical areas of learning related to the Council’s priorities and economic growth sectors – for example, providing insights into the Green Economy through join up with the Council’s One Planet Cardiff strategy.

Period Poverty

The Child Friendly Cardiff and Healthy Schools Teams are continuing to tackle the issue of pupils being unable to afford menstrual products through regular contact with the 'Love Your Period' campaign, founded by Molly Fenton, a former pupil of Llanishen High School.

A Period Dignity page on the Child Friendly Cardiff website is being developed with young people and will be launched next month. It will host resources for young people on the range of products available including environmental and health information as well as a map of venues supplying free products outside of school premises such as Community Hubs and Youth Services. For example, in the last quarter, the Council's Hubs have provided 447 period products free of charge to those who need them as part of the Period Poverty Campaign. Quality assurance has taken place to ensure venues outside of school premises have products and how to get them. Guidance for the venues will also be available through the Period Dignity page to ensure a consistent experience for every service user.

The Child Friendly Cardiff Team is also developing communications material to be placed in cubicles, which will provide information on where to access free period products within each school, together with a reminder that period products should not be flushed down the toilet and a QR code linked to the website.

Both the Child Friendly Cardiff and the Healthy Schools Teams are also working with the 'Love Your Period' campaign to develop a draft accreditation system for schools, which seeks to celebrate good practice around period dignity with supporting guidance to enhance activity within schools. A young person friendly version will also be produced to support pupil voice. The Healthy Schools Team is working to identify two schools that could pilot this during the summer term, with a view to potentially rolling it out in the 2023/24 academic year.

International Women's Day

On International Women's Day on 8th March, the Cardiff Commitment and Microsoft held an event at Tramshed Tech in the city to help inspire the next generation of women in technology. The UN theme for International Women's Day 2023 was "DigitalALL: Innovation and technology for gender equality". If women are unable to develop digital skills and engage in digital spaces, it diminishes their opportunities to pursue careers in Science, Technology, Engineering & Maths (STEM). The event was attended in person by 30 female pupils from Cantonian High School, Willows High School and Ysgol Gyfun Gymraeg Glantaf who listened to a range of inspirational women from Microsoft talk about their Journey into Tech. This was followed by a speed networking activity with Microsoft, Stable and TPXimpact, as well as a question-and-answer panel session.

The Cardiff Commitment is looking to shine a spotlight on the disparity between the number of male and female learners taking up STEM subjects and seeks to promote and develop gender equality in technology. The team want to embrace equity and celebrate women trailblazing in the science and technology industries, with the hope that female pupils will feel inspired and empowered to imagine themselves progressing in these careers, following education.

Following the event's success, the Cardiff Commitment Team will implement a legacy plan which will see technology partners working actively with schools to be a city that inspires its young females to pursue careers in technology, and ensure that our pupils are informed, enthusiastic and excited to work in this sector.

Councillor Sarah Merry
Deputy Leader and Cabinet Member for Education
24 March 2023

CLIMATE CHANGE STATEMENT

Electric Vehicle Charging

The Council has submitted a £1.3m bid to Welsh Government for support to develop an electric vehicle charging strategy and further infrastructure roll-out. In the interim, the Council has put forward a further six electric vehicle charge point sites for inclusion in a Cardiff Capital Region funding application to the Office for Zero Emission Vehicles for 2023/24.

One Planet Summit

Through the budget, funding has also been secured for our One Planet Cardiff Climate Summit, which will take place in June 2023, and planning is well underway for this event. I hope to be able to announce further details shortly. The budget also allocated funding for a One Planet Cardiff youth event in the autumn and e-cargo bike feasibility work; and work has begun on developing these projects for the year ahead.

Cardiff and Vale College Apprenticeship Awards 2023

Kadell Savage, an apprentice who works in the Council's Waste Education and Enforcement Team, won the Sustainable Resource Management Apprentice of the Year Award at this year's Cardiff and Vale College Apprenticeship Awards. Kadell joined the Waste Education and Enforcement Team in October 2021 after successfully applying for a post as a Waste Officer. He impressed his employers with his understanding and knowledge of the job and his openness to learning new legislation and processes, and so they felt he would be better suited in the street scene environment. He was promoted subsequently to the role of Waste Education and Enforcement Officer, which he has taken to very well and is a great asset to the team. Kadell completed most of his apprenticeship work during the period of Covid restrictions and adapted quickly to online and video interaction. Since completing his apprenticeship, Kadell continues to work on his personal development and progress within the Council.

Recycling Figures

Thus far this year, there has been an increase in recycling performance each quarter. We achieved 64.73% in Quarter 1 compared with 59.14% in the same period last year, and 63.28% in Quarter 2 compared with 57.71% in the same period last year. Quarter 3 figures are yet to be verified, but are again indicating an improved performance compared to the same time last year.

Household Waste

Cardiff Council has entered into a partnership with Podback – a coffee pod recycling scheme set up by the major producers: Nespresso, Tassimo and Nescafé Dolce Gusto. As a result of this partnership, residents will be able to recycle their coffee pods at the kerbside. Literature will be sent out in April advising how to sign up for the scheme, with collections starting in May.

The fortnightly collection of garden waste at the kerbside re-commenced on 21 March. Garden waste can also be taken to Lamby Way or Bessemer Close recycling centres.

Trade Waste

The new business waste regulations will require all recycling to be segregated for collection. It is proposed that from 1 October 2023, the following materials will need to be separated for collection, and collected separately:

1. Food produced by premises producing more than 5kg of food waste a week
2. Paper and card
3. Glass
4. Metal, plastic, and cartons and other fibre-plastic composite packaging of a similar composition
5. Unsold small waste electrical and electronic equipment (sWEEE)
6. Unsold textiles

The Trade Waste team are working hard to facilitate this change for their customers. The team presented at the Chartered Institution of Waste Management Cymru conference on 22 March to promote the work to leading officers and politicians across Wales.

Flood Prevention

The Council has evaluated the tenders received for the Coastal Protection Project, and the Full Business Case and associated documentation are expected to be submitted shortly to the Welsh Government for their consideration. The submission will seek to agree costs, associated risks and approval to proceed to construction. Due to the technical and financial processes involved and Welsh Government requirements, subject to approval, the works are scheduled to commence on site early in the new financial year. Further Business Justification Cases and Outline Business Cases have been submitted to Welsh Government for consideration. The submissions are to seek the necessary funding to enable the Council to address identified issues of flood risk throughout the city.

Councillor Caro Wild
Cabinet Member for Climate Change
24 March 2023

COUNCIL: 30 MARCH 2023

CULTURE, PARKS & EVENTS STATEMENT

HRH King Charles III Coronation Celebrations

In partnership with the Welsh Government, UK Government Department of Culture, Media & Sport (DCMS), BBC and the Military, the Council will be celebrating the Coronation Bank Holiday weekend's activities at three distinct events to be held at Cardiff Castle (The Coronation Service & Gun Salute; Right Royal Picnic) and Roald Dahl Plass in Cardiff Bay (The Coronation Concert). These events, together with other community events and street parties taking place across the Bank Holiday weekend, will provide the public with a variety of opportunities to take part in the festivities being held in Cardiff to celebrate the Coronation of King Charles III and the Queen Consort. All times of the events listed below are to be confirmed until further details are released:

- **The Coronation Service and Gun Salute**
Saturday 6th May 2023 (10am-2pm) – Cardiff Castle
The Coronation Service, processions to and from Westminster Abbey, and balcony moment will be broadcast on a screen in the grounds of Cardiff Castle. This will provide a direct link with the gun salute taking place in the Castle, part of a network of salutes, which will take place across the country as the crown is placed on the King's head. The Castle will remain open to the public throughout.
- **The Coronation Big Lunch**
Sunday 7th May 2023 (8am to 8pm)
The Coronation Big Lunch is being organised by the Big Lunch Team at the Eden Project. The Big Lunch is an idea from the Eden Project, made possible by The National Lottery, which brings millions of people together annually to boost community spirit, reduce loneliness and support charities and good causes. Further details can be found at: [The Big Lunch | Eden Project Communities](#)

Bilingual Coronation Big Lunch digital packs are available to help support people with their own community events and street parties. People are being encouraged to print what they need, however there are hard copy posters and invitations available if required. A map of events is being developed with a sign-up form, which people are being encouraged to complete. Merchandise is also available for those who place their event on the map: [Pop your Big Lunch on the map! | Eden Project Communities](#)

In support of the event, Cardiff Council will be facilitating road closures for Coronation street parties at no charge between 8am and 8pm on Sunday 7th May.

- **Right Royal Picnic**

- **Sunday 7th May 2023 (12pm-4pm) – Cardiff Castle**

- On the afternoon of Sunday 7th May, the public will be invited to dress up, gather family and friends together and join together at Cardiff Castle for a 'Right Royal Picnic' as part of The Coronation Big Lunch. The festivities will include a programme of live music and themed walkabout entertainment, creating a celebratory atmosphere and a focus for people to share food and fun together. Visitors will be encouraged to bring their own picnic or to make use of the catering facilities within the Castle. The event will be free of charge and the Castle will remain open to the public throughout.

- **The Coronation Concert**

- **Sunday 7th May 2023 (7pm-11pm) – Roald Dahl Plass**

- On the evening of Sunday 7th May, we will show the Coronation Concert – broadcast from Windsor Castle – on a big screen in Roald Dahl Plass in Cardiff Bay. The centrepiece of the Coronation Concert, 'Lighting up the Nation', will see the country join in celebration as iconic locations across the UK are animated using projections, lasers, drone displays and illuminations. The Council has been in discussions with the BBC over their plans for this event and how best to take advantage of the spectacular light display by providing one co-ordinated event to be held in Cardiff Bay.

- **The Big Help Out**

- **Monday 8th May 2023**

- The Big Help Out will be held on Monday 8th May and aims to encourage people to try volunteering for themselves, join the work being undertaken to support their local areas, and to create a lasting volunteering legacy from the Coronation Weekend. Further details can be found at: www.thebighelpout.org.uk

Coed Caerdydd

As our 2022/23 Coed Caerdydd Planting Programme draws to a close, I'm delighted to report that in excess of 30,000 trees have been planted, with activity taking place in all wards across the city. The contribution from the volunteer workforce has been significant, resulting in the generation of over 1,300 hours worked. In addition, 88 public, 35 community group and 29 school events have been held over the period. Officers will be commencing another round of local ward member consultation in the summer to inform the scoping exercise and detailed plans for the 2023/24 programme.

One Cut Mowing Regimes

The Council has made a commitment to increase the numbers of sites falling under this classification year on year. Such regimes serve to promote biodiversity as well as enhancing the visual amenity and I am delighted to report that this year's proposals have the potential to see an increase in total area terms from 87.7 hectares to 197.7 hectares – an additional 110 hectares. Where appropriate, paths will be cut through the areas to encourage users to walk through them and to observe and enjoy the increased biodiversity. Information signage to help promote awareness, education and engagement will be displayed at each new site. Consultation with local ward members on a site-by-site basis has commenced.

There are approximately 1,500 species of insect pollinators in the UK; however, the decline in insect pollinators, particularly bees, is of significant concern owing to the important role they play. The decline can be linked directly to the loss of quality native grassland and wildflower areas. Long grass and wildflowers provide shelter, foraging, nesting and breeding habitat. Leaving grass to grow long significantly increases the number of wildflowers, which in turn increases the number of bees and other pollinator species, the proposals being implemented will help to address the decline.

Cardiff International BMX Facility

I'm pleased to report the progress being made at Riverside Park with the development of the international BMX facility. The Welsh Government, Welsh Cycling and Sport Wales have grant funded the final development of the scheme, which I anticipate will open in May 2023. Furthermore, British Cycling have assessed the site and have awarded international accreditation. As a consequence, national, European and international events can be hosted in Llanrumney, which I hope will inspire new generations of cyclists from the local community.

A significant amount of interest from local and city-wide children has already been generated with many looking to join the club and take up the sport. The facility will also be designated as a pupil referral centre for children at risk of falling out of education and those requiring additional support needs, with learning opportunities for cycle maintenance and BMX riding course through a BTEC qualification framework. This type of proactive engagement will go a long way to developing our young people and supporting their educational attainment as well as improving levels of physical activity.

Councillor Jennifer Burke
Cabinet Member for Culture, Parks & Events
24 March 2023

Mae'r dudalen hon yn wag yn fwriadol



REPORT OF CORPORATE DIRECTOR RESOURCES

LOCAL PENSION BOARD TERMS OF REFERENCE AMENDMENTS**Reason for this Report**

1. To approve amendments to the Local Pension Board (LPB) Terms of Reference, in particular to clarify that current Board members are eligible for re-appointment irrespective of whether they have previously been Board members.

Background

2. The LPB was established in 2015 in compliance with the Public Services Pensions Act 2013 and the LGPS Regulations. The role of the LPB is to assist Cardiff Council, as Administering Authority for the Cardiff and Vale of Glamorgan Pension Fund, with its effective and efficient governance and administration of the Pension Fund. The Board has seven members, an independent Chair, three members who represent Employers in the Fund and three members who are nominated by the Trade Unions to represent Pension Fund members.
3. In June 2018 the Council approved revised terms of reference for the Local Pension Board, updated to include reference to the Pensions Committee and various other amendments proposed in light of operational experience.

Issues

4. The current LPB Terms of Reference include the following in relation to the 'Appointment of Members of the Pension Board', point 3:

"Members are appointed for a period of four years and are eligible for reappointment at the end of their first term of office."
5. The current wording in the Terms of Reference, point 3, is unclear about what happens when LPB Members reach the end of their second term.
6. A number of the current LPB Members will shortly be reaching the end of their second terms of office. It is recommended that the LPB Terms of Reference should be amended to make it clear that on expiry of their second terms of office, or any subsequent terms, existing LPB Members are eligible to re-stand for office.
7. It is important to emphasize that an automatic roll forward of office will not apply as any vacancies due to arise will be publicised and existing LPB Members will be

eligible to re-stand for nomination along with any other individuals who wish to join the LPB.

8. Allowing LPB Members to stand for further terms of office will enhance the effectiveness of the LPB by retaining the experience of the existing members of the Board.
9. In reviewing the LPB terms of reference, a number of other minor updates (for example, in relation to the possibility for meetings to be held remotely) and drafting improvements have also been identified. The proposed amendments to the LPB terms of reference are shown in **Appendix 1**.

Legal Implications

7. As noted in paragraph 2 of the report, the Council is required to establish a Local Pension Board in accordance with the requirements of The Public Service Pensions Act 2013 and The Local Government Pension Scheme Regulations 2013 (as amended), to assist the Council (as Administering Authority) in its role as the Scheme Manager of its Fund.
8. The authority must have regard to guidance issued by the Secretary of State in relation to local pension boards: [LDS_003\5815317\2 \(lgpsboard.org\)](https://www.lgpsboard.org)
9. The guidance on Pensions Boards includes guidance on the constitution and membership of Local Pension Boards, including their terms of reference (section 5 of the guidance). On Terms of Office, the guidance provides as follows:

5.29 Consideration should be given to the term of office so that experience is retained on the Local Pension Board. This could be by a proportion of members retiring on a rolling basis so that the Local Pension Board has the benefit of gaining new members with new experience whilst also retaining existing experienced members and stability for the Local Pension Board.

5.30 The ability of members to seek re-appointment for a further term needs to be considered. Given the complexity of the subject matter there is a case for renewing membership over an extended period.
10. The terms of reference of the LPB are included within the Constitution, Part 3, Appendix 2.
11. The approval of any changes to the LPB's terms of reference is a matter for decision by full Council (except for minor amendments which may be approved by the Corporate Director Resources, in consultation with the Chair of the Pensions Committee and the Chair of the Pensions Board, under the approved terms of reference, point 13).

Financial Implications

12. There are no financial implications arising from this report and any costs associated with the LPB are met by the Pension Fund.

RECOMMENDATIONS

13. The Council is recommended to approve the revised Local Pension Board Terms of Reference. as set out in **Appendix 1**; and authorise the Monitoring Officer to update the Constitution accordingly.

CHRISTOPHER LEE
Corporate Director Resources

30 March 2023

Appendix 1 – Local Pension Board Terms of Reference – Proposed amendments (March 2023)

BACKGROUND PAPERS

Council report, 'Cardiff & Vale of Glamorgan Pension Fund – Amendment of Terms of Reference for the Local Pension Board', 21 June 2018: [CARDIFF COUNTY COUNCIL \(moderngov.co.uk\)](https://www.moderngov.co.uk/council-reports/council-reports/2018-06-21-cardiff-vale-of-glamorgan-pension-fund-amendment-of-terms-of-reference-for-the-local-pension-board)

Mae'r dudalen hon yn wag yn fwriadol

CARDIFF & VALE OF GLAMORGAN PENSION FUND

LOCAL PENSION BOARD TERMS OF REFERENCE (AMENDED MARCH 2023)

1. Introduction

The purpose of this document is to set out the Terms of Reference for the local Pension Board of the Cardiff & Vale of Glamorgan Pension Fund. The Pension Board is established by Cardiff Council under the powers of Section 5 of the Public Service Pensions Act 2013 and regulation 106 of the Local Government Pension Scheme Regulations 2013 (as amended).

2. Role of the Pension Board

The role of the local Pension Board as defined by sections 5(1) and (2) of the Public Service Pensions Act 2013 and regulation 106(1) of the LGPS Regulations is to assist Cardiff Council as Scheme Manager and Administering Authority

- a) -to secure compliance with the LGPS regulations and any other legislation relating to the governance and administration of the scheme
- b) -to secure compliance with any requirements imposed by the Pensions Regulator in relation to the LGPS
- c) -to ensure the effective and efficient governance and administration of the scheme.

3. Appointment of Members of the Pension Board

3.1 The Pension Board shall consist of 7 members and be constituted as follows:

- 3 employer representatives
- 3 scheme member representatives
- 1 non-voting independent member who shall chair the Board

3.2 Members will be appointed in accordance with the following process:

(i) The Corporate Director Resources of Cardiff Council will [give notice of vacancies and](#) determine and publish the eligibility and selection criteria that will apply, having due regard to the requirements of the Public Service Pensions Act, the LGPS Regulations and any relevant guidance.

~~(i)~~(ii) Employer Representatives

Stage 1: Each employer with employees in active membership of the Cardiff & Vale of Glamorgan Pension Fund may nominate up to two persons as employer representatives. The [Corporate Director Resources, in consultation with the](#) Chair of the Pensions Committee, ~~together with the Corporate Director Resources~~ shall consider all persons so nominated and meeting the eligibility criteria and [select and](#) appoint up to three representatives.

Stage 2: If insufficient eligible persons are nominated the [Corporate Director Resources, in consultation with the](#) Chair of the Pensions Committee, ~~together with the Corporate Director Resources~~ shall take such actions as are necessary to complete the number of employer representatives.

~~(ii)~~(iii) Scheme Member Representatives

Stage 1: Each trade union with members in membership of the Fund may nominate up to two persons as scheme member representatives. The [Corporate Director Resources, in consultation with the](#) Chair of the Pensions Committee, ~~together with the Corporate Director Resources~~ shall consider all persons so nominated and meeting the eligibility criteria and [select and](#) appoint up to three representatives.

Stage 2: If insufficient eligible persons are nominated the [Corporate Director Resources, in consultation with the](#) Chair of the Pensions Committee, ~~together with the Corporate Director Resources~~ shall take such actions as are necessary to complete the number of scheme member representatives.

~~(iii)~~(iv) Independent Member ([Chair of the LPB](#))

The [Corporate Director Resources, in consultation with the](#) Chair of the Pensions Committee, ~~together with the Corporate Director Resources~~ shall appoint the independent member following external advertisement and selection process as appropriate.

[3.3](#) Members are appointed for a period of four years and are eligible for reappointment at the end of ~~their each~~ term of office.

[3.4](#) A representative member's appointment will terminate if the member resigns or [if](#) the Corporate Director Resources [determines](#), following consultation with the member's nominating employer or trade union, and the Chair of the Board, ~~determines~~ that the member no longer has the capacity to represent employers or scheme members.

[3.5](#) Non-attendance at two consecutive meetings will trigger a review of a member's eligibility to remain on the Board.

[3.6](#) Vacancies on the Board may be filled from persons previously nominated and remaining eligible to be appointed, or by inviting new nominations.

4. Code of Conduct

[4.1](#) Relevant sections of Cardiff Council's Code of Conduct for Members and Co-opted Members shall apply in relation to the standards of conduct of Pension Board members.

[4.2](#) The Board may prepare and adopt its own Code of Conduct.

5. Quorum & Voting

[5.1](#) The Board shall be quorate when at least three members are present including at least one Employer Representative and one Scheme Member representative.

[5.2](#) Each employer and scheme member representative present shall have a vote.

[5.3](#) The Chair will not have a vote and shall ensure that proposals are properly put to a vote when consensus cannot be reached.

[5.4](#) The Annual Report of the Pension Board will record the results of any decisions put to a vote.

6. Role of the Chair

The role of the Chair will be to ensure that meetings of the Board are properly conducted and that all views are fully heard and considered. The Chair shall agree the agenda for each Board meeting and sign the minutes after approval at the following meeting.

7. Frequency, Location and Administration of Meetings

[7.1](#) The Board will meet at least twice in each financial year. Urgent business of the Board between meetings may, in exceptional circumstances, be conducted via telephone conferencing or e-mails.

[7.2](#) Meetings will be held during office hours and may be held in person or remotely (fully or partially), with in person meetings taking place in the Cardiff or Vale of Glamorgan areas. The Board will normally meet in the Cardiff or Vale of Glamorgan areas during office hours.

[7.3](#) A schedule of meetings shall be prepared on an annual basis. Notices of meetings including the agenda and papers shall be circulated to members no later than three clear working days before the meeting.

8. Reporting

[8.1](#) The minutes of the Pensions Board will routinely be reported to the Pensions Committee.

[8.2](#) If the Pensions Board has any concerns it should initially report the concerns to the Pensions Committee. Where the concerns are sufficiently serious the Pension Board has the right to report directly to Council. This could be for a fundamental breach of the Regulations or, fundamental failure by the Administering Authority to ensure the effective governance of the fund. It could also be where a concern has been raised with the Pensions Committee and the Local Pension Board consider that the Pension Committee has not taken appropriate action to rectify the issue.

9. Remuneration and Expenses

[9.1](#) Board members who are employees of an employer in membership of the Fund will not be entitled to any attendance allowance if attending during their normal working hours with their employer's permission.

[9.2](#) Board members attending meetings or any other Board business (e.g. training) in their own time will be entitled to an allowance in accordance with Cardiff Council's scheme of allowances for co-opted committee members.

[9.3](#) The Chair of the Board will be entitled to an allowance in accordance with the scheme of allowances for co-opted committee chairs.

[9.4](#) All Board members will be entitled to reclaim any expenses incurred in attending Board meetings or training events.

10. Conflicts of Interest

[10.1](#) Each person nominated for membership of the Board must declare that they do not have any conflicts of interest as defined by the Public Service Pensions Act, and provide such information as may be required to confirm their eligibility for appointment.

[10.2](#) Members of the Board must declare prior to each meeting that they continue not to have any conflicts of interest.

11. Knowledge and Skills

[11.1](#) Each member of the Board must be conversant with:

- a) –the legislation and associated guidance of the Local Government Pension Scheme; [and](#)
- b) –any policy document recording policy in respect of the administration of the LGPS which is adopted for the Cardiff & Vale of Glamorgan Pension Fund

[11.2](#) Each member must also have knowledge and understanding of:

- a) –the law relating to pensions; [and](#)
- b) -any other matters which are prescribed in the LGPS regulations

[11.3](#) These obligations [under this paragraph 11](#) commence from the date of appointment and members will be required to attend appropriate induction training prior to attending their first Board meeting.

[11.4](#) Members will be required to keep their knowledge and skills up to date by undertaking a personal training needs analysis and maintaining a personalised training plan.

[11.5](#) Once established the Board should adopt, and periodically review, a Knowledge and Understanding Policy for its members.

12. Access to the Public and Publication of Pension Board Information

[12.1](#) The Pension Board is not constituted as a committee of the Council and it is not intended that meetings will be open to the general public.

[12.2](#) The following will be entitled to attend Pension Board meetings in an observer capacity:

- a. –Members of the Pensions Committee
- b. –Corporate Director Resources
- c. –Monitoring Officer
- d. –Revenue Services Manager
- e. –Pensions Manager
- f. –Principal Pensions Officer
- g. –Other officers of Cardiff Council involved in the administration of the Pension Fund, subject to approval in advance by the Chair or on request by the Chair
- h. –Any other person with the approval of the Chair

Any such attendees will be permitted to speak with the approval of the Chair

[12.3](#) In compliance with the Public Service Pensions Act, Cardiff Council is required to publish and keep up to date the following information about the Board:

- a. –who are the members of the Board
- b. –how scheme members are represented on the Board
- c. –the matters falling within the Board’s responsibility

[12.4](#) Cardiff Council may also publish other information relating to the Pension Board including:

- a. –agendas and minutes (redacted where appropriate to comply with the Council’s obligations under the Local Government Act 1972 and the Data Protection Act ~~1988~~2018)
- b. –records of attendance at meetings and training events
- c. –an annual report on the work of the Board

12.5 The Board must be aware of, and comply with, the Council’s obligations under the Data Protection Act 2018 and the Freedom of Information Act 2000.

13. Review of the Pension Board’s Constitution and Terms of Reference

The Council and the Board shall review ~~their~~ the Board's operation periodically and following material changes to relevant parts of the LGPS Regulations. Minor amendments may be approved by the Corporate Director Resources in consultation with the Chair of the Pensions Committee and the Chair of the Pensions Board.

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**REPORT OF THE DIRECTOR OF GOVERNANCE & LEGAL SERVICES
AND MONITORING OFFICER**

**APPOINTMENT OF INDEPENDENT NON-EXECUTIVE DIRECTORS –
CARDIFF BUS****Reason for the Report**

1. To consider the appointment of two Independent Non-Executive Directors of Cardiff Bus.

Background

2. The appointment of Members to serve on outside bodies is a Local Choice function under the Local Authorities Executive Arrangements (Functions and Responsibilities) (Wales) Regulations 2001, as amended. The Constitution provides that this matter is reserved for Council which will, from time to time, receive nominations and make these appointments.
3. Cardiff City Transport Services Limited (otherwise known as 'Cardiff Bus') is a private company limited by shares and is wholly owned by the Council. Cardiff Bus was constituted as a Public Transport company within the meaning of Section 72 of the Transport Act 1985 and the main purpose of the company is to carry out the business of a public transport company.
4. The appointment of Directors of the Board of Cardiff Bus is governed by (i) the Company's Articles of Association ('the Articles') and (ii) legislation. Of particular relevance to Cardiff Bus is the Transport Act 1985 ('The 1985 Act') and regulations made thereunder. The Council is able to appoint seven (Non-Executive) Directors of the Board of Cardiff Bus, which is the maximum number of persons who are not full-time employees of the company that may be appointed as Directors.
5. The Council took the decision on 29 November 2018, subject to amendments being made to the Company's Articles, to allocate two of its seven Non-Executive Director positions on the Board of Cardiff Bus for the appointment of independent persons who are neither Elected Members of the Council nor employees of the Council or the Company. The two Independent Non-Executive Directors supplement the expertise of Board members, providing constructive challenge and holding management to account.
6. It was also agreed previously that each of the two Independent Non-Executive Directors should be appointed respectively on the basis of their professional skills

and experience in areas such as financial & general management; corporate governance; and transport policy and/or management. The independent Non-Executive Director positions are remunerated; however, this is a matter for consideration by the Company in accordance with the Articles.

7. As a result, the Council currently nominates five Councillors as Non-Executive Directors of the Company and no more than two Independent Non-Executive Directors to the Board of Cardiff Bus. The five Councillors that have been appointed by the Council as Non-Executive Directors to the Board of Cardiff Bus are Councillors Davies, Hunt, Owen Jones, Lay and Taylor. The two Independent Non-Executive Directors, whose current terms of office are due to end on 13 April 2023, are Sian Davies and Linda Phillips.

Issues

8. The Council took the decision on 29 November 2018 to delegate authority to the previous Corporate Director Resources, in consultation with the Cabinet Member for Finance, Modernisation & Performance, to procure two appropriately qualified individuals to serve as interim Independent Non-Executive Directors. This process resulted in the initial appointment by the Council of Sian Davies and Linda Phillips as Independent Non-Executive Directors of Cardiff Bus on an interim basis for a 12-month period, subject to the required amendments to the Company's Articles being made.
9. The initial terms of office of the two interim Independent Non-Executive Directors were due to end on 13 February 2020; however, following subsequent decisions of the Council on 30 January 2020, 28 January 2021 and 29 September 2022, both Independent Non-Executive Directors were re-appointed for further 12-month, 20-month and 6-month periods respectively until 13 April 2023 when their current terms of office are due to end.
10. The Council has also delegated authority previously to the Director of Governance & Legal Services and Monitoring Officer to carry out a public appointments process for the two Independent Non-Executive Director positions, including the establishment of a politically balanced Member Appointment Panel to oversee the shortlisting and interview process for appointments to these two positions, and to report the outcome of this process to Council for decision. This delegated authority was agreed initially in November 2018 and has been confirmed in subsequent reports to Council on this matter.
11. In accordance with the previous decision of the Council and prior to the end of the terms of office of the current two Independent Non-Executive Directors on 13 April 2023, the Council has undertaken a public appointment process for the two Independent Non-Executive Director positions by way of a public advert, which has been followed by shortlisting and interview processes.
12. In accordance with the previous decision of the Council, a politically balanced Member Appointment Panel (based on three Labour; one Liberal Democrat and one Conservative members) was convened, which included Councillors Cowan, Gunter, Mackie and Weaver (Chair). The Council's Liberal Democrat Group confirmed that it was not able to nominate any members of the group to the Member Appointment Panel on this occasion due to members' work/diary commitments, but agreed to the

appointment process proceeding without its involvement. The Panel was supported by the Corporate Director (Resources) as the Council's appointed shareholder representative to Cardiff City Transport Services Limited (Cardiff Bus).

13. Following interviews of shortlisted candidates on 23 & 27 March 2023, the Member Appointment Panel is expected to agree two nominations for appointment as Independent Non-Executive Directors for a 3-year term of office with effect from 14 April 2023, subject to the receipt of satisfactory references. The names of the two individuals nominated for appointment by Council will be set out in the Amendment Sheet for the Council meeting on 30 March 2023.

Legal Implications

14. The recommendations can be achieved within legal constraints.
15. Pursuant to the Articles of Association of Cardiff City Transport Services Limited (Cardiff Bus), the Council may determine the maximum and minimum number of directors to be appointed, subject to the provisions of the Transport 1985 Act (section 73) and regulations made thereunder. The relevant regulations are The Public Transport Companies (Permitted Maximum and Required Minimum Numbers of Directors) Order 1985 No 1901, which prescribes seven as the permitted maximum number of persons who are not full-time employees of a public transport company who may be directors of such a company. It also prescribes three as the required minimum number of persons who are full-time employees of the company, in positions of responsibility for the management of the company's business or any part of that business, who are to be directors of the company where the company owns 50 or more buses.
16. Under the Articles, which uses slightly different language to the legislation, directors are classified as either as Executive or Non-Executive directors. In short: (i) an Executive Director is defined as a director who is a full-time employee of the Company holding a position of responsibility for the management of the Company's business or any part of it; and (ii) a Non-Executive Director is defined as a director who is not a fulltime employee of the Company holding a position of responsibility for the management of the Company's business or any part of it.
17. The Articles provide that the Council may appoint up to two people, who are neither an elected member nor employee of Cardiff Bus, to be independent Non-Executive Directors, provided that such people have experience and skills in financial and general management, corporate governance, transport policy and/or management.
18. The appointment of directors should be based on merit and objective criteria and, within this context, should promote diversity of gender, social and ethnic backgrounds, cognitive and personal strengths.
19. The appointment of any individual to serve on an outside body is a Local Choice function under the Local Authorities (Executive Arrangements) (Functions and Responsibilities) (Wales) Regulations 2007. The Council has determined that responsibility for this function shall rest with Full Council (unless delegated or otherwise provided).

Financial Implications

20. No costs have been incurred as part of the public appointment process and all remuneration and expenses payable to the Non-Executive Directors once they are in post will be the financial responsibility of Cardiff Bus.

RECOMMENDATIONS

Council is recommended to:

1. note the delegated authority granted previously by Council to the Director of Governance & Legal Services and Monitoring Officer to seek nominations from political groups for the establishment of a politically balanced Member Appointment Panel to undertake interviews for the two positions; and
2. approve the appointment of two Independent Non-Executive Directors of Cardiff Bus, as named in the Amendment Sheet provided at the meeting, for a term of 3 years, subject to the receipt of satisfactory references.

DAVINA FIORE

Director of Governance & Legal Services and Monitoring Officer

24 March 2023

The following background papers have been taken into account:

- Council reports dated 28 November 2019; 30 January 2020; 28 January 2021 and 29 September 2022
- Cardiff City Transport Services Limited Memorandum and Articles of Association



CYNGOR CAERDYDD CARDIFF COUNCIL

COUNCIL:

30 MARCH 2023

REPORT OF THE DIRECTOR OF GOVERNANCE & LEGAL SERVICES & MONITORING OFFICER

COMMITTEE MEMBERSHIP

Reason for Report

1. To receive nominations and make appointments to current committee vacancies as set out in the report and in accordance with the approved allocation of seats and political group wishes.

Background

2. The Annual Council meeting 26 May 2022 established the Committees and Panels of the Council and their composition. The seats allocated to political groups on each committee were calculated in accordance with the rules on political balance, and nominations were received for each committee from the political groups.
3. In accordance with the Welsh Audit Office Statement of Action P3b (report March 2016), Membership of Committees is a standing item on monthly Group Whips meetings and Full Council, as appropriate.

Issues

4. Current Committee vacancies, in accordance with the approved allocations to political groups, are as follows:

Table A

Committee	Vacancy	Group	Nomination Received
Planning Committee	1 vacancy	1 x Liberal Democrat	
Policy Review & Performance Scrutiny Committee	1 vacancy	1 x Labour	

5. Further nominations to fill existing vacancies received from political groups prior to Full Council on 9 March 2023 will be reported on the amendment sheet.

Legal Implications

6. The Council is required at its Annual Council meeting (and at certain other specified times) to determine the allocation of Committee seats to political groups in accordance with political balance principles set out in Section 15 of Local Government and Housing Act 1989. Having determined the allocations, the Council is under a duty to exercise its power to make appointments to each Committee so as to give effect to the wishes expressed by the relevant political group about who is to be appointed to the seats allocated to their group (section 16 of the 1989 Act).
7. The Local Government (Committees and Political Groups) Regulations 1990 ('the 1990 Regulations') requires political groups to be notified of their allocation on each Committee in order that they may nominate individuals to serve on that Committee (Regulation 14). Regulation 15 contains a residual power for the Council to make appointments if the political groups fail to do so. However, apart from this provision, the Council has no discretion in the matter - its function is simply to make appointments, which give effect to the wishes of the political groups.
8. The wishes of a political group are to be taken as those expressed to the Proper Officer (a) orally or in writing by the leader or representative of the group; or (b) in a written statement signed by a majority of the members of the group. In the event that different wishes of a political group are notified, the wishes notified in accordance with point (b) shall prevail (Regulation 13).

Planning Committee

9. The Size and Composition of Local Planning Authority Committees (Wales) Regulations 2017 (made under s.39 of the Planning Wales Act 2015), provide that, *except in the case of a local authority which is comprised solely of multiple member wards*, only one Member from a multiple member ward may sit on the planning committee, in order to allow other ward Members to perform the representative role for local community interests (Regulation 6 of the Size and Composition of Local Planning Authority Committees (Wales) Regulations 2017). As Cardiff is currently comprised solely of multiple member wards, this rule is not currently applicable to Cardiff.

Scrutiny Committees

10. The Local Government Act 2000 requires authorities to set up overview and scrutiny committees. The legislative provisions for overview and scrutiny committees for Wales have been amended and supplemented by the Local Government (Wales) Measure 2011 and Regulations made thereunder. In addition, other legislation imposes requirements regarding scrutiny of particular issues, for example, crime and disorder matters (the Police and Justice Act 2006); and Public Services Board functions (the Wellbeing of Future Generations (Wales) Act 2015). Subject to compliance with the relevant statutory provisions, the size of its scrutiny committees is a matter for each Council to determine.

Financial Implications

11. There are no financial implications directly arising from this report.

RECOMMENDATION

The Council is recommended to receive a nomination and appoint to the vacancy on the Committee, in accordance with the Party Group wishes, as set out in Table A and on the Amendment Sheet.

DAVINA FIORE

Director Governance and Legal Services

24 March 2023

Background Papers

Council Report, Minutes and Amendment Sheet 26 January 2023

Mae'r dudalen hon yn wag yn fwriadol

COUNCIL:

30 March 2023

REPORT OF DIRECTOR GOVERNANCE & LEGAL SERVICES

APPOINTMENT OF LOCAL AUTHORITY GOVERNORS TO SCHOOL GOVERNING BODIES

Reason for this Report

1. To appoint Local Authority School Governors to fill vacancies.

Background

2. Section 19 of the Education Act 2002 makes provision for the governing bodies of maintained schools to include Local Authority appointed governors, with further detail contained in the Government of Maintained Schools (Wales) Regulations 2005. When Local Authority school governor vacancies arise, either by appointees reaching the end of their term of office or resigning, it is the statutory duty of the Council to fill the vacancies as soon as possible.
3. The Local Authority Governor Panel was constituted at the Annual Council in May 2015 to advise the Council on appointments and removal of governors to those places allocated to the Local Authority.

Issues

4. The Local Authority Governor Panel met on 21 March 2023 to consider new applications to fill current and future vacancies due to arise by 31 July 2023. The recommendations of the panel, in respect of new appointments are contained in Appendix 1 to this report.

Legal Implications

5. As noted in paragraph 2 of the report, the Council is required, pursuant to the Education Act 2002, section 19 and regulations made there under, to appoint local authority governors to the governing bodies of maintained schools, in accordance with those statutory provisions. Appointments are for a fixed term of 4 years from the date of the appointment and governors may be re-appointed for a further 4 year term.
6. Appointments to outside bodies are a local choice function, which is reserved under the Council's Constitution to full Council. Accordingly, the appointment of Local Authority governors to governing bodies requires the approval of full Council.

7. Members will note that this report recommends the appointments of local authority governors, as set out in Appendix 1 for a 4 year term.

Financial Implications

8. There are no financial implications arising from this report.

Recommendation

9. That, in accordance with the recommendations of the Local Authority Governor Panel, the Council approves the new appointments of Local Authority governors to the school governing bodies as set out in Appendix 1, each for a term of 4 years from the date of the appointment.

Davina Fiore
Director Governance & Legal Services
24 March 2023

The following Appendices are attached:

Appendix 1 List of Local Authority school governor vacancies and recommendations for appointment by the Local Authority Governor Panel for the period 1 March 2023 to 31 July 2023.

The following Background Documents have been taken into account: N/A

**LA Governor Vacancies - Recommendations from LA Governor Panel
1 March 2023 to 31 July 2023**

Appendix 1

- i. All appointments in the list are recommended by the LA Governor Panel and will have satisfied the required application process.
- ii. All terms of office unless otherwise stated are for 4 years.

Existing LA Governor Vacancies

School Name	Ward	Vacancy Date	Applications Received
Allensbank Primary School	Gabalfa	21/12/2022	
Bryn Celyn Primary School	Pentwyn	21/10/2022	Rachel Harris
Creigiau Primary School	Creigiau & St Fagans	20/01/2022	
Eastern High	Trowbridge	30/11/2022	
Fairwater Primary School X 2 vacancies	Fairwater	13/05/2021 17/02/2023	Rebecca Spiller
Hawthorn Primary School	Llandaff North	01/11/2022	Charlotte Bowden
Howardian Primary School	Penylan	06/05/2022	
Hywel Dda Primary School	Ely	11/01/2022	
Kitchener Primary School	Riverside	07/12/2022	Adheesha Liyanagunawardana
Lakeside Primary School	Cyncoed	01/09/2021	
Lansdowne Primary School	Canton	22/06/2022	Holly Tarren
Meadowbank School	Llandaff North	01/09/2022	
Peter Lea Primary School	Fairwater	26/06/2022	
Springwood Primary School	Pentwyn	29/11/2022	Cllr Jess Moultrie
St Cuthbert's R.C Primary School	Butetown	25/11/2022	
St Francis R.C. Primary School	Ely	17/05/2022	
Stacey Primary School	Adamsdown	11/05/2022	Catherine Newbitt-Jones
The Bishop of Llandaff C.W High School	Llandaff	28/01/2023	Ananda Shankar
The Court School	Llanishen	01/12/2022	Naveed Chaudhry
Trelai Primary School	Caerau	22/06/2022	Michael Evans
Tremorfa Nursery School	Splott	09/10/2021	Charlotte Murphy

Tudalen 501

School Name	Ward	Vacancy Date	Applications Received
Ysgol Glan Morfa	Splott	13/10/2021	
Ysgol Gymraeg Coed-Y-Gof	Fairwater	04/10/2022	
Ysgol Gymraeg Melin Gruffydd	Whitchurch & Tongwynlais	30/09/2022	
Ysgol Gymraeg Nant Caerau	Caerau	19/11/2020	
Ysgol Gymraeg Pwll Coch	Canton	17/09/2022 30/09/2021	
Ysgol Pencae	Llandaff	26/01/2022	

Future LA Governor Vacancies

School Name	Ward	Vacancy Date	Re-appointment requested
Albany Primary School	Plasnewydd	24/07/2023	
Cardiff High School	Cyncoed	26/05/2023	Jill Davies
Fairwater Primary School	Fairwater	24/07/2023	Rob Larkin
Glyncoed Primary School	Pentwyn	24/07/2023	Ceri Veysey
Holy Family R.C Primary School	Fairwater	24/07/2023	Carol Cobert
Lansdowne Primary School	Canton	24/07/2023	Sacha Davies
Llandaff C.W. Primary School	Llandaff	26/06/2023	David Oliver
Mount Stuart Primary School	Butetown	24/07/2023	Ruth Williams-Sharp
Oakfield Primary School	Trowbridge	26/06/2023	Joanne Gordon-Smith
Tredegaville C.I.W Primary School	Adamsdown	24/07/2023	Natalie Kendrick-Doyle
Windsor Clive Primary School	Ely	29/03/2023	
Ysgol Gynradd Gwaelod Y Garth Primary School	Pentyrch	29/03/2023	Rhys James
Ysgol Gyfun Gymraeg Glantaf	Llandaff North	21/06/2023	Sara Vaughan
Ysgol Gymraeg Melin Gruffydd	Whitchurch & Tongwynlais	21/06/2023	Dylan Owen
Ysgol Gymraeg Treganna	Canton	21/06/2023	
Ysgol Y Wern	Llanishen	24/07/2023	Nicholas Brown