

<b>MEETING:</b>	Full Council
<b>DATE:</b>	Thursday 24 November 2022
<b>TIME:</b>	10.00 am
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## AGENDA

(Now including minutes from the Audit and Governance Committee 16 November 2022, and revised statement of accounts)

1. Declarations of Interests

To receive any declarations of interest of a pecuniary or non-pecuniary nature from Members in respect of the items on this agenda.

2. Suspension of Standing Orders

To consider suspending Standing Order 13(5) in respect of the following presentation only (item 3 refers) insofar as it relates to restrictions on Members speaking more than once.

3. Report to Those Charged with Governance (ISA 260) 2021/22 (*Pages 9 - 62*)

The Council will receive a presentation and report from the External Auditor summarising the key issues identified during the audit of the Financial Statements for the year ended 31<sup>st</sup> March, 2022.

### **RECOMMENDED TO COUNCIL FROM THE AUDIT AND GOVERNANCE COMMITTEE:-**

- (i) That the External Auditor's (ISA 260) Report 2021/22 be approved;
- (ii) That the findings on the current position with regard to the Value for Money conclusion be noted (as not completed); and
- (iii) That the findings from the audit work in relation to the 2021/22 Financial Statements be noted.

4. Audit and Governance Committee Minutes - 16 November 2022 (*Pages 63 - 74*)

5. Final Annual Governance Statement 2021/22 (*Pages 75 - 110*)

To consider a report of the Head of Internal Audit, Anti-Fraud and Assurance seeking the approval of the Annual Governance Statement 2021/22.

**RECOMMENDED TO COUNCIL FROM THE AUDIT AND GOVERNANCE COMMITTEE** that the final Annual Governance Statement 2021/22 be approved and adopted.

6. Audited Statement of Accounts 2021/22 (*Pages 111 - 262*)

**RECOMMENDED TO COUNCIL FROM THE AUDIT AND GOVERNANCE COMMITTEE** - that the audited Statement of Accounts 2021/22 and Letter of Representation be approved.

7. Audit and Governance Committee Annual Report 2021/22 (Pages 263 - 272)

To receive a report of the Head of Internal Audit, Anti-Fraud and Assurance detailing the role of the Audit and Governance Committee and how it has discharged its responsibilities during 2021/22.

**RECOMMENDED TO COUNCIL FROM THE AUDIT AND GOVERNANCE COMMITTEE** - that the Audit and Governance Committee's Annual Report for 2021/22 be approved.

8. Minutes (Pages 273 - 284)

To approve as a correct record the minutes of the meeting of the Council held on 29 September 2022.

9. Communications

To consider any communications to be submitted by the Mayor or the Chief Executive.

**Recommendations to Council**

*All reports detailed below are subject to Cabinet recommendation and are available to download from the Council's website. The Cabinet Spokesperson for the Service in question will respond to any comments or amendments concerning these minutes.*

10. Social Media Guidance for Employees and Elected Members (Cab.16.11.2022/6) (Pages 285 - 316)

**RECOMMENDED TO COUNCIL:-**

- i) That the Council approves the updated social media guidance and best practice for employees and elected members;
- ii) That the Council encourages all employees and elected members to pledge their support to the No Place for Hate campaign and to acknowledge their role and responsibility in making online hate and abuse socially unacceptable.

11. Local Plan Review (Cab.2.11.2022/8) (Pages 317 - 362)

**RECOMMENDED TO COUNCIL:-** That Council endorses the Local Plan Review.

**Substantive items**

12. Appointments to Committees and Outside Bodies

**Council Committees**

Cabinet

To note the appointment of Councillor Peace as Cabinet Support Member - Environment and Highways for the remainder of the Municipal Year 2022/23, following the resignation of Councillor Risebury

#### Audit and Governance Committee

Proposed to appoint Mr S Wragg to replace Mr M Marks

#### **Outside Bodies**

##### Barnsley Ex Service Personnel Fund –

Proposed to –

Appoint Councillor Makinson  
Remove Councillor Platts

##### Early Help Delivery Groups

Proposed to appoint as follows for a 2 year period -

Central Early Help Delivery Group (Central, Dodworth, Kingstone, Stairfoot and Worsbrough) – Proposed - Councillors Bowser, Clarke and K Dyson.

Dearne Early Help Delivery Group (Dearne North and South) – Proposed to appoint Councillors Bellamy and Cain.

North Early Help Delivery Group (Darton East and West, Old Town and St Helen's) – Proposed to appoint Councillors T Cave, Denton and Leech.

North East Early Help Delivery Group (Cudworth, Monk Bretton, North east and Royston) – Proposed to appoint Councillors Cherryholme, Hayward, and McCarthy.

South and Penistone Early Help Delivery Group (Darfield, Hoyland Milton, Penistone East and West, Rockingham and Wombwell) – Proposed to appoint Councillors Eastwood, Franklin, Kitching, and Sumner.

##### Fostering Panel

Proposed to -

Appoint Councillor Eastwood - for the remainder of the 2022/23 Municipal Year  
Remove Councillor Ramchandani

#### **13. Local Government Act 1972: Section 85: Absence from Meetings of the Authority; Councillor Pickering**

To seek approval, in accordance with Section 85 of the Local Government Act 1972, for the absence from meetings of the Authority on behalf of Councillor Pickering on the grounds of ill health and pending the receipt of medical certification that they are fit to resume their duties.

### **Minutes of the Regulatory Boards**

14. Audit and Governance Committee - 27 July 2022 *(Pages 363 - 372)*
15. Audit and Governance Committee - 14 September 2022 *(Pages 373 - 382)*
16. Planning Regulatory Board - 27 September 2022 *(Pages 383 - 384)*
17. Planning Regulatory Board - 25 October 2022 *(Pages 385 - 388)*
18. General Licensing Regulatory Board - 26 October 2022 *(Pages 389 - 390)*
19. Statutory Licensing Regulatory Board - 26 October 2022 *(Pages 391 - 392)*
20. Appeals, Awards and Standards - Various *(Pages 393 - 396)*

### **Minutes of the Health and Wellbeing Board**

21. Health and Wellbeing Board - 6 October 2022 *(Pages 397 - 406)*

### **Minutes of the Scrutiny Committees**

22. Overview and Scrutiny Committee - 13 September 2022 *(Pages 407 - 414)*
23. Overview and Scrutiny Committee (Sustainable Barnsley Workstream) - 11 October 2022 *(Pages 415 - 420)*
24. Overview and Scrutiny Committee (Growing Barnsley Workstream) - 1 November 2022 *(Pages 421 - 426)*

### **Minutes of the Area Councils**

25. North Area Council 12 September 2022 *(Pages 427 - 432)*
26. Penistone Area Council - 15 September 2022 *(Pages 433 - 438)*
27. North East Area Council - 22 September 2022 *(Pages 439 - 446)*
28. Central Area Council - 19 October 2022 *(Pages 447 - 452)*

### **Minutes of the Cabinet Meetings**

29. Cabinet - 21 September 2022 *(Pages 453 - 458)*
30. Cabinet - 5 October 2022 *(Pages 459 - 460)*
31. Cabinet - 19 October 2022 *(Pages 461 - 464)*
32. Cabinet - 2 November 2022 *(Pages 465 - 470)*

**(NB. No Cabinet decisions have been called in from these meetings)**



33. Questions relating to Joint Authority, Police and Crime Panel and Combined Authority Business

**Minutes of the South Yorkshire Pensions Authority, South Yorkshire Fire and Rescue Authority, South Yorkshire Mayoral Combined Authority, and Police and Crime Panel**

*Any Member of the Council shall have the opportunity to comment on any matters referred to in the following minutes.*

*The relevant representatives shall then be given the opportunity to respond to any comments made by Members on those minutes.*

34. South Yorkshire Fire and Rescue Authority - 12 September 2022 (Pages 471 - 482)
35. South Yorkshire Fire and Rescue Authority (Draft) - 10 October 2022 (Pages 483 - 492)
36. Police and Crime Panel (Draft) - 10 October 2022 (Pages 493 - 502)
37. South Yorkshire Mayoral Combined Authority (Draft) - 18 October 2022 (Pages 503 - 510)
38. Questions by Elected Members

To consider any questions which may have been received from Elected Members and which are asked pursuant to Standing Order No. 11.

a) Councillor Lodge

Pavement Parking is of significant concern to residents across the Borough, making it extremely dangerous for those with mobility difficulty, sight or hearing impairments and for pedestrians.

Will the Council work with other responsible bodies, to create a targeted awareness campaign around pavement parking and put in place measures where possible to limit the risk to the groups outlined?

b) Councillor Kitching

What plans does the Council have to install street based EV chargers in Barnsley to assist residents without off street parking to transition to electric vehicles and what do you consider to be the barriers to their installation.

c) Councillor Lodge

In recent weeks, £58,684.31 has been received in Section 106 monies from developments in the Worsbrough Ward, £10,000 of which has already been made available to a local group.

With the remaining balance from these first payments, will the Council look to refurbish play areas in the Worsbrough Ward?

d) Councillor P Fielding

The Council declared a climate emergency in September 2019. In September 2020 the Council published its first Strategic Energy Action Plan setting out its ambition to reduce the Boroughs scope 1 and 2 carbon emissions by 65% of its 2017 levels by 2025. The Council also aims to reduce its own carbon emissions by 60% of 2019 levels by 2025. Can the Cabinet Member quantify the current reduction in carbon emissions relevant to meeting these targets?

e) Councillor Lodge

Parks and Play areas across the Borough have been subjected to mindless vandalism over several years, which has seen thousands of pounds of damage to parks and play areas in Worsbrough alone.

Will the Council work to introduce a Public Space Protection Order, as it has done to cover moorland and the town centre, to protect our parks and play areas from further mindless vandalism?

f) Councillor W Fielding

Can the cabinet member inform Council on the number of asylum seekers held in hostels, hotels or refuge centres in the borough?

g) Councillor W Fielding

With reference to my previous question referring to asylum seekers, can the Cabinet Member also outline what the council's role is in working with the Home Office, Mears Group and other agencies, specifically in relation to security and public health?

h) Councillor Hunt

An additional £2m of highways investment was included within the 2022/23 budget. This was for highways safety measures including expanding advisory 20mph limits outside schools and schemes suggested by elected members. Please could the cabinet member provide an update on progress on this important road safety initiative?

i) Councillor W Fielding

Can the cabinet member outline what the council is doing to provide a safe and secure place for transgender and non binary employees, contractors and partners to be themselves in an open, friendly and encouraging environment free from bullying, harassment and abuse?

**Questions received from Members of the Public - for noting**

A handwritten signature in grey ink, appearing to read 'SN', followed by a long horizontal line extending to the right.

Sarah Norman  
Chief Executive

22<sup>nd</sup> November, 2022

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# The Audit Findings (ISA 260) Report for Barnsley Metropolitan Borough Council

Year ended 31 March 2022

9 November 2022



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## Section

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2. Financial statements
3. Value for money arrangements
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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Council or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

**This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management and the Audit and Governance Committee.**

## Gareth D Mills

**Name:** Gareth Mills  
**For** Grant Thornton UK LLP  
**Date:** 9 November 2022

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# 1. Headlines

This section summarises the key findings and other matters arising from the statutory audit of Barnsley Metropolitan Borough Council ('the Council') and the preparation of the group and Council's financial statements for the year ended 31 March 2022 for those charged with governance.

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## Financial Statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion:

- the group and Council's financial statements give a true and fair view of the financial position of the group and Council and the group and Council's income and expenditure for the year; and
- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statement (AGS), and Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Our audit work was conducted remotely from July through to concluding in November. Our findings are summarised in Section Two of this report. As at the date of this report, we have not identified any audit adjustments impacting on the Council's outturn position and useable reserves.

Our work identified a number of disclosure and presentational audit adjustments which are detailed at Appendix C. We have raised some recommendations for management as a result of our work in the Action Plan at Appendix A. Our follow up of recommendations from the prior year are detailed at Appendix B.

Our work is nearing completion in advance of our target completion date of the end of November. At present, there are no matters of which we are aware that would require modification of our proposed audit opinion (Appendix E for an update) or material changes to the financial statements, subject to the following outstanding matters:

- completing the remaining elements of our work on Property, plant and equipment (PPE), pension fund assets and liabilities, payables and receivables, journals, grant income, operating expenditure, the Group audit and additional assurance from the auditor of South Yorkshire Pension Fund
- publication of the Statutory Instrument (SI) from the Department for Levelling Up, Housing and Communities (DLUHC) on the statutory override for the accounting arrangements relating to infrastructure assets (see also page 13 for further details)
- completion of our internal quality review processes, including final reviews of the file by both the Engagement Manager and Engagement Lead, specifically in respect of significant audit risks of land and buildings valuation, pension fund liability and journals testing
- reviewing the final version of the financial statements, Narrative Report and Annual Governance Statement
- obtaining and reviewing the signed management letter of representation
- updating our post balance sheet events review, to the date of signing the opinion.

We have concluded that the other information to be published with the financial statements, is consistent with our knowledge of your organisation and the financial statements we have audited.

### Timing of the completion of the 2021-22 audit

In our discussions with management, our approach is to conclude all work on the audit by 30 November 2022 in line with the statutory target. However, there is a national issue across the sector in terms of accounting for infrastructure assets (set out in more detail on page 13) which is expected to be resolved via the issuing of a Statutory Instrument from DLUHC.

We have agreed with management that we will await the publication of the SI in order to avoid issuing a qualified opinion on the issue of infrastructure. At the time of this report the exact publication date remains unclear but it is anticipated that it will be issued and will become a legal instrument in late December. The SI is expected to resolve the infrastructure accounting issue across the sector and should all other aspects of the audit be concluded appropriately, we would expect to issue a clean (unqualified) audit opinion at that time.

# 1. Headlines

## Value for Money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are now required to report in more detail on the Council's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Council's arrangements under the following specified criteria:

- Improving economy, efficiency and effectiveness;
- Financial sustainability; and
- Governance

We have not yet completed all of our VFM work and so are not in a position to issue our Auditor's Annual Report. An audit letter explaining the reasons for the delay is attached at Appendix G to this report. We expect to issue our Auditor's Annual Report in time for the Audit and Governance Committee meeting on 18 January 2023. This is ahead of the National Audit Office's revised deadline, which requires the Auditor's Annual Report to be issued within three months after the date of the opinion on the financial statements.

As reported to you in our Audit Plan in July, our planning risk assessment work identified one possible significant weakness in the Council's arrangements. This is in relation to the Ofsted and CQC Inspection (November 2021 report) on implementing Special Educational Needs and Disabilities (SEND) reforms in Barnsley. We also identified this as a key recommendation issue in our 2020-21 VFM work and reported this in our Auditor's Annual Report in March 2022. Considering this inspection was carried out and reported in 2021-22, we consider this a continuing issue in the Council's VFM arrangements for 2021-22. As part of our 2021-22 VFM review, which is not yet completed, we are following up Council's actions in relation to the Ofsted findings. Further details of this issue is included in Section Three of this report.

As with many other local authorities across the country, the Council is facing cost pressures resulting from increasing inflation, interest rates, energy and pay expenditure. This is challenging on the Council's ability to deliver the agreed budgets and setting Medium Term Financial Plans. We will summarise our findings on these areas as part of our VFM work and report to you through our Auditor's Annual Report in January 2023.

## Statutory duties

The Local Audit and Accountability Act 2014 ('the Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and
- to certify the closure of the audit.

We have not exercised any of our additional statutory powers or duties.

We cannot issue our 2021-22 audit certificate at this time. Subject to the completion of our work on the Council's VFM arrangements, our review of the Council's Whole of Government Accounts (WGA) submission, and the issue of the Statutory Instrument in respect of Infrastructure Assets, we will then be in a position to issue our audit certificate in the New Year.

## Significant Matters

We did not encounter any significant difficulties or identify any significant matters arising during our audit.

## Acknowledgements

We would like to take this opportunity to record our appreciation for the continued assistance and support provided by the finance team and other staff during our audit.



# 2. Financial Statements

## Overview of the scope of our audit

This Audit Findings (ISA260) Report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260 and the Code of Audit Practice (‘the Code’). Its contents have been discussed with management and will be presented to the Audit and Governance Committee on 16 November 2022.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) and the Code, which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

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## Audit approach

Our audit approach was based on a thorough understanding of the Council's business and is risk based, and in particular included:

- an evaluation of the Council's internal controls environment, including its IT systems and controls
- an evaluation of the components of the Group based on a measure of materiality considering each as a percentage of the group's gross revenue expenditure to assess the significance of each component and to determine the planned audit response. From this evaluation we determined that a targeted approach was required as part of our audit work on the following Group components; Berneslai Homes Limited (BHL) and Penistone Grammar Trust (PGT). This is consistent with our audit approach in previous years.
- Substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks.

## Conclusion

We have substantially completed our audit of your financial statements and subject to the outstanding queries being resolved and a statutory instrument being issued in respect of accounting for infrastructure assets (also see page 13 for further details) , we anticipate issuing an unqualified audit opinion. These outstanding items include:

- completing the remaining elements of our work on PPE, pension fund assets and liabilities, payables and receivables, journals, grant income, operating expenditure, the Group audit and additional assurance from the pension fund auditor
- publication of the Statutory Instrument from the Department for Levelling Up, Housing and Communities (DLUHC) on the statutory override for the accounting arrangements relating to infrastructure assets (see also page 13 for further details)
- completion of our internal quality review processes, including final reviews of the file by both the Engagement Manager and Engagement Lead, specifically in respect of significant audit risks of PPE valuation, pension fund liability and journals testing
- reviewing the final version of the financial statements, Narrative Report and Annual Governance Statement
- obtaining and reviewing the signed management letter of representation
- updating our post balance sheet events review, to the date of signing the opinion.

## 2. Financial Statements



### Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

On receipt of the draft financial statements for 2021-22, we revised the materiality levels as reported in our Audit Plan dated 18 July 2022 to reflect the increase in gross expenditure in net cost of services (our benchmark for determining materiality) of some £130m.

The updated materiality levels are shown in the table alongside for both the Council and the group.

Materiality area	Group Amount (£)	Council Amount (£)	Qualitative factors considered
Revised materiality for the financial statements	10,750k	10,692k	We have determined materiality at 1.5% of gross operating expenditure in net cost of services. We consider this as the most appropriate criteria given stakeholders interest in the Council delivering its budget.  There are no changes to this benchmark that was set out in our Audit Plan dated 18 July 2022.
<i>Planning materiality</i>	8,805k	8,721k	
Revised performance materiality	7,525k	7,484k	Assessed to be 70% of financial statement materiality.
<i>Planning performance materiality</i>	6,164k	6,105k	
Revised triviality amount	537k	534k	This equates to 5% of materiality. This is our reporting threshold to the Audit and Governance Committee for any errors identified.
<i>Planning triviality amount</i>	440k	436k	
Revised materiality for senior officer remuneration disclosures	-	15k	The senior officer remuneration disclosures in the Financial Statements have been identified as an area requiring specific materiality due to its sensitive nature.  There are no changes to this threshold from our Audit Plan dated 18 July 2022.
<i>Original materiality for senior officer remuneration disclosures</i>	-	15k	



## 2. Financial Statements - Significant risks

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

This section provides commentary on the significant audit risks communicated in the Audit Plan.

### Risks identified in our Audit Plan

### Commentary

#### Management override of controls (Risk relating to the Council)

Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. The Authority faces external scrutiny of its spending and this could potentially place management under undue pressure in terms of how they report performance.

We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.

We have:

- evaluated the design effectiveness of management controls over journals
- analysed the journals listing and determined the criteria for selecting high risk unusual journals
- tested unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration
- gained an understanding of the accounting estimates and critical judgements applied and made by management and considered their reasonableness with regard to corroborative evidence
- evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions.

Our audit work in this area remains ongoing, however to date has not identified any issues in respect of management override of controls. We will provide a verbal update to the Audit and Governance Committee on 16 November should any significant issues arise from completing our work in this area.



# 2. Financial Statements - Significant risks

## Risks identified in our Audit Plan

## Commentary

### Risk of fraud in revenue recognition and expenditure (Risk relating to the Council)

#### Revenue

Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.

Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Authority, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:

- there is little incentive to manipulate revenue recognition
- opportunities to manipulate revenue recognition are very limited
- the culture and ethical frameworks of local authorities, including at the Council, mean that all forms of fraud are seen as unacceptable.

#### Expenditure

Whilst not a presumed significant risk we have had regard to Practice Note 10 (Audit of financial statements and regularity of public sector bodies in the United Kingdom). Having considered the nature of the expenditure streams at the Authority, we have determined that the risk of fraud arising from expenditure recognition can be rebutted, because:

- there is little incentive to manipulate expenditure for a Council where services are provided to the public through taxpayers funds
- there is no significant pressures on general fund reserves of the Council
- Covid -19 funding has been sufficiently provided for additional expenditure and loss of income during 2020-21 and into 2021-22.

As part of our final accounts audit process, we have reconsidered our rebuttal of both revenue and expenditure recognition and consider the rebuttal is still remain appropriate. Notwithstanding that we have rebutted these risks, we have undertaken a significant level of work on the Council's revenue streams, as they are material to the financial statements audit.

As part of our audit work, we have:

#### Accounting policies and systems

- Evaluated the Council's accounting policies for recognition of income and expenditure for its material income and expenditure streams and compliance with the CIPFA Code
- Updated our understanding of the Council's business processes associated with accounting for income and expenditure.

#### Fees, Charges and other service income

- Agreed, on a sample basis, income and year end receivables from other income supporting evidence.

#### Taxation and non specific grant income

- Income for national non-domestic rates and council tax is predictable and therefore we would conducted substantive analytical procedures
- For other grants we sample tested items for supporting evidence and checked the appropriateness of the accounting treatment was in line with the CIPFA Code. Please see further reporting at page 17

#### Expenditure

- Agreed, on a sample basis, non pay expenditure and year end payables to supporting evidence
- Undertook detailed substantive analytical procedures on pay expenditure.

We also carried out sufficient and appropriate audit procedures to ascertain that recognition of income and expenditure was in the correct accounting period using cut off testing.

From our audit work to date, there are no issues arising that require reporting to the Audit and Governance Committee.

## 2. Financial Statements - Significant risks

### Risks identified in our Audit Plan

### Commentary

#### Valuation of land and buildings, including Council dwellings

##### (Risk relating to the Council)

The Council re-values its land and buildings on a rolling five-yearly basis. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (some £1.02 billion) and the sensitivity of this estimate to changes in key assumptions.

Additionally, management will need to ensure the carrying value in the Council's financial statements is not materially different from the current value or the fair value at the financial statements date, where a rolling programme is used.

We therefore identified the closing valuation of land and buildings, including council dwellings as a significant risk, which was one of the most significant assessed risks of material misstatement.

As part of our work we have:

- evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work
- evaluated the competence, capabilities and objectivity of the valuation expert
- discussed with the valuer the basis on which the valuation was carried out
- challenged the information and assumptions used by the valuer to assess completeness and consistency with our understanding
- engaged our own auditor's expert valuer to assess the instructions issued to the Council's valuer, the Council's valuer's report and the assumptions that underpin the valuation
- tested revaluations made during the year to see if they had been input correctly into the Council's asset register
- evaluated the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value at year end
- considered, where the valuation date is not 31 March 2022 for assets valued in year, the arrangements management has used to ensure the valuation remains materially appropriate at 31 March 2022.

Our audit work completed to date has not identified any issues in respect of the valuation of land and buildings.

## 2. Financial Statements - Significant risks

### Risks identified in our Audit Plan

### Commentary

#### Valuation of the pension fund net liability

##### (Risk relating to the Council)

The Council's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements.

The pension fund net liability is considered a significant estimate due to the size of the numbers involved (£327.4m in the Authority's balance sheet {Group £353.2m}) and the sensitivity of the estimate to changes in key assumptions.

The methods applied in the calculation of the IAS 19 estimates are routine and commonly applied by all actuarial firms in line with the requirements set out in the Code of practice for local government accounting (the applicable financial reporting framework). We have therefore concluded that there is not a significant risk of material misstatement in the IAS 19 estimate due to the methods and models used in their calculation.

The source data used by the actuaries to produce the IAS 19 estimates is provided by administering authorities and employers. We do not consider this to be a significant risk as this is easily verifiable.

The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. In particular the discount and inflation rates.

We therefore identified valuation of the Authority's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement.

We have:

- updated our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluated the design of the associated controls
- evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work
- assessed the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation
- assessed the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability
- tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary
- undertook procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report
- obtained assurances from the auditor of the South Yorkshire Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements. **[currently awaiting]**

Our audit work to date has not identified any issues in respect of valuation of the pension fund liability except for the following disclosure issue:

- our review of the pensions disclosures within Note 37 Defined Benefit Pension Schemes identified that no sensitivity analysis had been disclosed for pension assets valued at level 3 (e.g. complex valuations such as private equity shares, complex derivatives where there is no readily available market information and need to make more assumptions on the estimate valuation) around the estimation uncertainty in relation to the valuation of these assets. Following discussions with management, this disclosure has now been added based on South Yorkshire Pension Fund (SYPF) 2021-22 valuations reported in the SYPF audited accounts. This amendment is also reported at Appendix C.

Further to discussions across public sector audit suppliers delivering pension fund audits, we have been informed that certain additional assurances are required from the pension fund auditor, as part of our audit of Council's pension fund net liability. The additional information mainly relates to the valuation of pension scheme assets in level 1, 2 and 3 of the fair value hierarchy and the approach taken to reviewing such valuations. This information should already be available to the pension fund auditor and should not require any significant additional work. We understand other audit firms are taking a similar approach regarding obtaining these additional assurances as part of auditing the pension fund net liability. We have requested for this information from the SYPF auditor and are currently awaiting a response.



## 2. Key findings arising from the Group audit

Component	Work performed	Group audit impact and findings
<p>Berneslai Homes Limited (BHL)</p>	<p>We adopted a targeted approach of the material balances and transactions of BHL within the Group financial statements for the year ended 31 March 2022.</p> <ul style="list-style-type: none"> <li>Our audit approach included obtaining sufficient assurances based on group materiality over material balances and transactions of BHL outside the group boundary, based on group materiality. This included the BHL pension fund liability, operating expenditure, short term investments and any other material balances and transactions outside the Group</li> </ul>	<p>Our audit work in this area is currently in progress.</p> <p>From our work completed to date, there are no issues to report from the consolidation of BHL into the Council's group accounts.</p>
<p>enistone Grammar Trust (PGT)</p>	<p>We adopted a targeted approach of the material balances and transactions of PGT within the Group financial statements for the year ended 31 March 2022.</p> <ul style="list-style-type: none"> <li>Our audit approach included obtaining sufficient assurances based on group materiality, over material balances and transactions of PGT, outside the Group boundary. This included the PGT land and buildings and endowment funds balances and any other relevant material balances and transactions outside the Group</li> </ul>	<p>Our audit work in this area is currently in progress.</p> <p>From our work completed to date, there are no issues to report from the consolidation of PGT into the Council's group accounts.</p>

## 2. Financial Statements – new issues and risks

This section provides commentary on new issues and risks which were identified during the course of the audit that were not previously communicated in the Audit Plan and a summary of any significant deficiencies identified during the year.

Issue	Auditor commentary and view
<p><b>IFRS 16 implementation</b></p> <p>FRAB agreed with the deferral of IFRS 16 to 2024- 25. Following consultation and agreement by FRAB, the Code will provide for authorities to opt to apply IFRS 16 in advance of the revised implementation date of 1 April 2024. If management elect to implement IFRS 16 from April 2022 (early adoption) then in the 2021-22 accounts as a minimum, we would expect audited bodies to disclose the title of the standard, the date of initial application and the nature of the changes in accounting policy for leases, along with the estimated impact of IFRS 16 on the accounts</p>	<p>The Council has decided not to adopt the standard early in its financial statements. The Council has included a high level reference to IFRS16 in its accounts, Technical Annex D Accounting Standards that have been issued but have not yet been adopted.</p> <p>Management and the audit team will liaise during the 2022-23 audit to ensure the requirements of the new standard are being followed and plans are developed for IFRS 16 implementation to be adequately reported in the 2023-24 accounts and fully adopted in the 2024-25 accounts.</p>
<p><b>Recognition and Presentation of Grant Income</b></p> <p>The Council receives a number of grants and contributions and is required to follow the requirements set out in sections 2.3 and 2.6 of the Code. The main considerations are to determine whether the Council is acting as principal/ agent, and if there are any conditions outstanding (as distinct from restrictions) that would determine whether the grant be recognised as a receipt in advance or income.</p> <p>The Council also needs to assess whether grants are specific, and hence credited to service revenue accounts, or of a general or capital nature in which case they are credited to taxation and non-specific grant income.</p>	<p>Note 15 to the accounts includes a detailed analysis of grant income covering grant income recognised through the Comprehensive Income and Expenditure Statement (CIES). Note 33 to the accounts includes grants and contributions received in advance. The notes provide the accounting principles supporting grant income.</p> <p>Our audit testing of grant income relating to 2021-22 has not identified any non-compliance with the requirements for grant accounting as specified in the Code. Our work involved reviewing the Council’s treatment of grants including Covid-19 related grants as either agent (where the Council passes on the grant without having control over its award) or principal (where the Council determines the grant award to be provided). Grant awards where the Council is acting as principal are recorded within the Council’s CIES whereas grants where the Council has acted as agent are not.</p> <p>Our work also reviewed the appropriateness of the disclosures made and we undertook sample testing of a number of grants. We identified a transposition line error between Covid-19 general grants and Section 31 grants (note 15) which has been now corrected. This has no impact to the total grant income and accounting treatment. We have reported this at Appendix C.</p> <p>No other issues have been identified in recognition and presentation of Grant Income.</p>
<p><b>IT General Controls (ITGC) work</b></p> <p>As part of our audit procedures on the financial statements, we conducted our ITGC work. This was targeted on general IT controls and was performed by our IT specialists. The objective was to identify any significant deficiencies in IT general controls that could lead to any material errors in the financial statements.</p>	<p>There were some recommendations arising from our IT work which have been included under Appendix A. The recommendations are primarily concerned with weaknesses at system access level, where there are compensating controls in place to detect and reduce material errors in the financial statements.</p> <p>The audit team has considered the issues identified and do not consider them significant enough to have an impact on our audit approach (as we performed a fully substantive audit approach with no reliance on operating effectiveness of controls whether they are IT or manual). The recommendations identified by our IT audit specialists would further strengthen the Council’s IT control environment when implemented.</p>



## 2. Financial Statements – new issues and risks

This section provides commentary on new issues and risks which were identified during the course of the audit that were not previously communicated in the Audit Plan and a summary of any significant deficiencies identified during the year.

Issue	Auditor commentary and view
<p><b>National local authority accounting issue:</b></p> <p><b>Valuation of Infrastructure Assets</b></p> <p>The Code requires infrastructure to be reported in the Balance Sheet at depreciated historical cost, that is historic cost less accumulated depreciation and impairment. In addition, the Code requires a reconciliation of gross carrying amounts and accumulated depreciation and impairment from the beginning to the end of the reporting period.</p> <p>The Council has material infrastructure assets amounting to c£300m as at 31 March 2022, there is therefore a potential risk of material misstatement related to the infrastructure balance.</p>	<p>Our review of the Council’s arrangements for accounting for infrastructure assets noted that its arrangements, as with most other authorities, do not fully comply with the requirements of the CIPFA Code of Practice on Local Authority Accounting and International Accounting Standard (IAS) 16, which establishes the principles for recognising property, plant and equipment as assets, measuring their carrying amounts, and measuring the depreciation charges and impairment losses.</p> <p>The Council, in common with most other local authorities, capitalises additional expenditure on infrastructure assets, for example on resurfacing roads. However, the amount written out against the gross value of infrastructure assets and depreciation following these improvement works may not fully write out the appropriate proportion of the improvements made and are unable to be clearly demonstrated by available records held by the Council. As a result, there is a risk that the Council’s gross book value and accumulated depreciation infrastructure balances could be materially misstated.</p> <p>The valuation of infrastructure assets in local government continues to be an on-going national issue. Given the value of infrastructure assets at the Council totals c£300m, a resolution for the sector is necessary before we are able to conclude on the 2021-22 audit.</p> <p>We understand the Department for Levelling Up, Housing and Communities (DLUHC) is in the process of issuing a Statutory Instrument which would provide a statutory override given most authorities do not fully comply with current accounting requirements on infrastructure assets. We understand the DLUHC is aiming to issue the Statutory Instrument in late December 2022.</p> <p>We will continue to keep the finance team and the Audit and Governance Committee briefed on any developments as they arise. The issue of the SI (and its contents) will determine when we will be in a position to conclude and sign off the Council’s 2021-22 accounts, but we anticipate this to be early in the New Year.</p>
<p><b>Disclosure Prior Period Adjustment (PPA) - Note 25, Leases</b></p> <p>Our work highlighted the leases note 25 included a ‘restated’ sign under finance leases table disclosed.</p> <p>Our further inquiries indicated that this is in relation to Barnsley Metrodome, which the Council identified in 2021-22 that it has always owned this asset and incorrectly previously reported it within finance leases under note 25.</p> <p>The restatement was to remove the valuation of Barnsley Metrodome amounting to £20,828k from the lease disclosure table.</p>	<p>Our further audit work in this area indicated that:</p> <ul style="list-style-type: none"> <li>- This adjustment is within the scope of relevant Accounting Standard for a PPA (IAS 8)</li> <li>- Barnsley Metrodome has always been included in the Council’s balance sheet and depreciated accordingly. No rental was paid as it was an owned asset. Therefore, this is a disclosure PPA with in the scope of IAS 8</li> <li>- It has no impact on brought forward reserves as at 1 April 2021</li> <li>- Required disclosures should be made in note 25 in relation to this PPA in line with IAS 8 accounting principles. As reported at Appendix C, management has agreed to make these disclosures and they will be included in the revised version of the accounts.</li> </ul>

# 2. Financial Statements – key judgements and estimates

This section provides commentary on key estimates and judgements inline with the enhanced requirements for auditors.

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
Council Dwellings valuation: £715.9m	<p>The Council is required to revalue its Council housing in accordance with Department of Levelling up Housing and Communities (DLUHC) Stock Valuation for Resource Accounting guidance. The guidance requires the use of beacon methodology, in which a detailed valuation of representative property types is then applied to similar properties.</p> <p>The Council has engaged its valuer to complete the valuation of these properties. The Council Dwelling valuation as at 31 March 2022 was £715.9m, a net increase of £68.5m from 2020-21 (£647.4m).</p>	<ul style="list-style-type: none"> <li>The Council's RICS qualified valuer has valued the entire housing stock using the beacon methodology, in which a detailed valuation of representative property types was then applied to similar properties.</li> <li>Our work indicated that this methodology was applied correctly to the 2021-22 valuation.</li> <li>We have assessed the Council's valuer to be competent, capable and objective in carrying out the valuations</li> <li>We have carried out completeness and accuracy testing of the underlying information provided to the valuer used to determine the estimate and have no issues to report</li> <li>We have agreed the HRA valuation report to the accounts</li> <li>We have compared the valuation movements with the Gerald Eve (property valuation specialists) national report and held discussions with our own valuation specialist.. These discussions are still on going. We have also challenged management and the Council's valuation expert on valuation differences identified through our sensitivity analysis work using other relevant indices. These discussions remain on-going and we intend make our conclusions before we issue the audit opinion.</li> </ul> <p>There are no issues arising to date from our work that we wish to bring to the attention of management or the Audit and Governance Committee.</p>	<p>We consider management's process is appropriate and key assumptions are neither optimistic or cautious</p> <p><b>(Green) - TBC</b></p>

## Assessment

- **[Red]** We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- **[Amber]** We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic or cautious
- **[Green]** We consider management's process is appropriate and key assumptions are neither optimistic or cautious

## 2. Financial Statements – key judgements and estimates

This section provides commentary on key estimates and judgements inline with the enhanced requirements for auditors.

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
<p>Other Land and Buildings valuation: £303.5m</p>	<p>Other land and buildings comprises £172.9 of specialised assets such as schools and libraries, which are required to be valued at depreciated replacement cost (DRC) at year end, reflecting the cost of a modern equivalent asset necessary to deliver the same service provision.</p> <p>The remainder of other land and buildings (£130.6) are not specialised in nature (such as car parks) and are required to be valued at existing use in value (EUV) at year end.</p> <p>The Council has engaged its in-house RICS qualified valuer to complete the valuation of assets on a five yearly cyclical basis as permitted by Code of Practice on Local Authority Accounting. Approximately 85% of total other land and buildings assets (by gross value) were revalued during 2021-22.</p> <p>Management has also considered the year end value of non-revalued properties of 100 larger value land and buildings (similar approach as in previous years) and has included these in 2021-22 valuation process to gain a higher coverage of valuations.</p> <p>The total year end valuation of other land and buildings was £303.5m.</p>	<ul style="list-style-type: none"> <li>We have assessed the Council's in-house valuer, to be competent, capable and objective</li> <li>We have carried out completeness and accuracy testing of the underlying information provided to the valuer used to determine the estimate, including floor areas and have no issues to report</li> <li>Further to our previous year recommendation (see Appendix B), management has changed the valuation date of revalued assets to 30 September which is closer to the year end date than the previous date of 1 April. Whilst this is an improvement from previous years, we have further recommended management to consider a more closer date to 31 March. (see Appendix B)</li> <li>The valuation methods remain consistent with the prior year</li> <li>In relation to assets not revalued in the year, we have compared the Gerald Eve (valuation specialists) property valuation report and held discussions with our own, auditor's valuation specialist. These discussions are still on going. We have also challenged management and the Council's valuation specialist on valuation differences identified through our sensitivity analysis work using other indices. These discussions are still on-going and we intend make our conclusions before we issue the audit opinion.</li> </ul>	<p>We consider management's process is appropriate and key assumptions are neither optimistic or cautious <b>(Green) - TBC</b></p>

# 2. Financial Statements - key judgements and estimates

## Significant judgement or estimate

### Summary of management's approach

### Audit Comments

### Assessment

Net pension liability (Council)  
£327.4m

Per the draft accounts, the Council's net pension liability at 31 March 2022 is £327.4m (PY £439.6m) comprising the Council's share of the South Yorkshire Local Government Pension Scheme.

The Council engaged Hymans Robertson to provide actuarial valuations of the Council's assets and liabilities derived from this scheme. A full actuarial valuation is required every three years. The latest full actuarial valuation was completed at 31 March 2019, utilising key assumptions such as life expectancy, discount rates, salary growth and pension increase rate.

Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £116m net actuarial gain during 2021-22. The improved position results mainly from an increase in pension asset values of £93m and a reduction in pension liabilities of £23m.

- We have assessed the Council's actuary, Hymans Robertson, to be competent, capable and objective
- We have performed additional tests in relation to the accuracy of contribution figures, benefits paid, and investment returns to gain assurance over the roll forward calculation carried out by the actuary and have no issues to raise.
- We have used PwC as our auditor expert to assess the actuary and assumptions made by the actuary – please see the table below for our comparison of actuarial assumptions. The PwC report has also indicated under overall findings section that they are comfortable with the methodologies used by Hymans Robertson to establish and produce reasonable assumptions as at 31 March 2022 for all employers.

Assumption	Actuary Value	PwC range	Assessment
Discount rate	2.70%	Assumption appears reasonable	● Green
Pension increase rate	3.2%	Assumption appears reasonable and methodology appropriate.	● Green
Salary increase rate	4.2%	In line with expectation.	● Green
Average Life expectancy – Males (at age 65)	Pensioners: 22.6 Non-pensioners: 24.1	Overall mortality assumptions appear reasonable.	● Green
Average Life expectancy – Females (at age 65)	Pensioners: 25.4 Non-pensioners: 27.3	Overall mortality assumptions appear reasonable.	● Green

- We have confirmed the controls and processes over the completeness and accuracy of the underlying information used to determine the estimate
- We have confirmed there were no significant changes in 2021-22 to the valuation method

We consider management's process is appropriate and key assumptions are neither optimistic or cautious  
**(Green) TBC**

# 2. Financial Statements - key judgements and estimates

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
<b>Grants Income:</b> <b>£399.9m</b>  <b>Grants &amp; Contributions received in advance</b> <b>7.8m</b>	<p>Management has taken into account three main considerations in accounting for grants:</p> <ol style="list-style-type: none"> <li>whether the Council is acting as the principal or agent and particularly whether it controls the goods or services before they transfer to the service recipient. Management's assessment needs to consider all relevant factors such as who bears credit risk and responsibility for any overpayments, who determines the amount, who sets the criteria for entitlement, who designs the scheme and whether there are discretionary elements.</li> <li>whether there are conditions outstanding (as distinct from restrictions) that would require the grant to be recognised as receipt in advance, otherwise grant should be recognised as income</li> <li>whether the grant is a specific or non-specific grant. General un-ringfenced grants are disclosed on the face of the CIES, whereas ringfenced grants are required to be credited to service revenue accounts.</li> </ol> <p>There may be judgements over the accounting treatment. Different conclusions may be reached by the Councils depending on how they have applied any discretion in administering the schemes and application of Code guidance.</p>	<p>The Council receives a number of grants and contributions and is required to follow the requirements set out in the Code. The main considerations are to determine whether the Council is acting as principal or agent, and if there are any conditions outstanding (as distinct from restrictions) that would determine whether the grant be recognised as a receipt in advance or income. The Council also needs to assess whether grants are specific, and hence credited to service revenue accounts, or of a general or capital nature in which case they are credited to taxation and non-specific grant income.</p> <p>As part of our audit work, we have:</p> <ul style="list-style-type: none"> <li>substantively tested a sample of grants across categories and reviewed management's assessment as to whether the Council is acting as the principal or agent</li> <li>for the samples selected, reviewed the completeness and accuracy of the underlying information used to determine whether there are conditions outstanding (as distinct from restrictions) that would determine whether the grant be recognised as a receipt in advance or income</li> <li>assessed for the sample of grants received, whether the grant is specific or non specific grant (or whether it is a capital grant) – which impacts on where the grant is presented in the CIES or not</li> <li>assessed the adequacy of disclosure of grants received and judgement used by management as part of our detailed testing.</li> </ul> <p>Our work to date has not identified any matters to report.</p>	<p>We consider management's process is appropriate and key assumptions are neither optimistic or cautious  <b>(Green) - TBC</b></p>

# 2. key judgements and estimates (continued)

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
<b>Minimum Revenue Provision:</b> <b>£7.1m</b> <b>(PY £6.8m)</b>	<p>The Council is responsible on an annual basis for determining the amount charged for the repayment of debt known as its Minimum Revenue Provision (MRP). The basis for the charge is set out in regulations and statutory guidance</p> <p>The year end MRP charge was £7.1m, a net increase of £0.3m from the prior year. In 2015-16, the Council undertook a review of its MRP policy in line with the Capital Financing Regulations. Under the current statutory guidance, there are four options available to the Council:</p> <ol style="list-style-type: none"> <li>1. Regulatory Method</li> <li>2. Capital Financing Requirement Method</li> <li>3. Asset Life Method</li> <li>4. Depreciation Method</li> </ol> <p>As part of the review by the Council, consideration was given to all four options. Options 1 and 2 were not selected as those were based on more fixed approaches without much consideration on actual scenarios such as useful economic life of the financed assets. The depreciation method was based on actual depreciation charged and taking in impairments which are volatile in nature without much regard to the asset life.</p> <p>Where capital expenditure on an asset is financed wholly or partly by borrowing or credit arrangements, MRP is to be determined by reference to the useful life of the asset. Like many other local authorities in the region, the Council adopts option 3 as it provides a method that is linked to the useful economic life of the financed asset.</p> <p>For capital expenditure incurred before 1 April 2008, and for supported capital expenditure incurred on or after that date, MRP would be determined in accordance with Option 3 - Asset Life Method. For non-supported (prudentially borrowed) capital expenditure incurred after 1 April 2008, MRP would also be determined in accordance with Option 3.</p> <p>Within Option 3, MRP is permitted to be calculated in one of two ways – equal instalments or on an annuity basis. The Council has chosen to calculate MRP on an annuity basis. Whilst this is in line with permitted guidance, this has the effect of reducing MRP in the early years and increasing it in the later years of the asset.</p>	<ul style="list-style-type: none"> <li>• We have reviewed the Council's approach to MRP as described on the left and overleaf on page 19</li> <li>• The Council's calculation of MRP has been determined in line with the statutory guidance and management assess the MRP charge to remain prudent</li> <li>• There have been no changes in the Council's policy for calculation of MRP since the current policy was approved by full Council in 2015-16</li> <li>• As described in management's approach, the Council has set aside a budget contingency for future MRP payments where there could be increased payments towards the end of asset lives. As at 31 March 2022, this MRP reserve for future year payments amounted to £10.7m. This is a prudent and good practice adopted by the Council</li> <li>• Our work indicated that, overall the Council's MRP policy is prudent with appropriate application of Option of the statutory guidance, associated judgements and estimates on useful economic life of financed assets.</li> </ul>	<p>We consider management's process is appropriate and key assumptions are neither optimistic or cautious</p> <p><b>[Green]</b></p>



# 2. key judgements and estimates (continued)

## Significant judgement or estimate

### Summary of management's approach

### Audit Comments

### Assessment

#### Minimum Revenue Provision continued

MRP will ordinarily commence in the financial year following the one in which expenditure is incurred. However, MRP guidance permits authorities to defer MRP until the financial year following the one in which the asset becomes operational. The Council has chosen to employ this method, on significant qualifying projects such as the Glassworks project which was majority completed during 2021-22 with just over £100m of assets under construction came into operation. Therefore, it is expected a higher MRP charge in 2022-23. The option remains available for the Council to use this discretion moving forwards.

In applying Option 3, the Council's finance team in conjunction with the RICS qualified Council valuer review the useful lives of assets. At the time when Option 3 was first applied in 2015-16, a useful asset life of 50 years was attributed to all assets with the exception of schools which was set at 60 years. Subsequently in 2018-19, this was revised to 50 years for all assets including schools following publication of updated government regulations which stated that a maximum of 50 years could only be used for useful lives.

The MRP charge is an area of increasing focus for local authority external auditors following recent high publicised financial challenges at certain local authorities where MRP charges were found to be inappropriate. For our 2021-22 audits, we have compared the MRP charge as a percentage of the Capital Financing Requirement for the General Fund. At Barnsley, the charge is £7.1m against a General Fund CFR amount of £801m – ie less than a 1% amount – which is low compared to most of our other local authorities. However, when you take into account the significant level of assets under construction that has become operational during 2021-22 and the policy adapted above, together with the MRP future reserve (see below) the Council's charge is deemed reasonable.

#### MRP on an Annuity Basis

The Council also accounts for MRP and repayment of borrowing on an annuity basis. This means all outstanding debt is 'repaid' within the 50 years as per the policy with the profile of repayments increasing over time i.e. repayments start low and increase over the 50 year term. The annuity method is permitted as per the Statutory Guidance.

From a budgeting perspective the Council provides for more MRP charges than the actual charges in the early years of the debt, effectively creating an underspend and MRP reserve (this has taken place since 2015-16 and is evident in the reserves statement within the accounts). This underspend is earmarked specifically for future MRP charges where the Council know such charges will be required. As at 31 March 2022, this MRP future years reserve totals was £10.7m and is included in Note 4 to the accounts.

Overall, the Council maintains an MRP model that compares future charges, the budgetary provision and the associated earmarked reserves to ensure that the MRP charges are affordable over the 50 year period. Using this model, the Council is able to appropriately set aside both budgetary provision via the MTFs and the accumulated reserves to maintain this prudent approach.

See previous page for auditor comments.

We consider management's process is appropriate and key assumptions are neither optimistic or cautious  
[Green]

## 2. Financial Statements - other communication requirements

We set out alongside details of other matters which we, as auditors, are required by auditing standards and the Code to communicate to those charged with governance.

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Issue	Commentary
<b>Matters in relation to fraud</b>	<p>We have previously discussed the risk of fraud with the Council's Audit and Governance Committee and the Chief Financial Officer.</p> <p>We were made aware of a non-material fraud which occurred in June 2021. The Council was the victim of a fraudulent criminal activity. The Council has been open and transparent in communicating this matter promptly to us as external auditors from June 2021. We performed sufficient work in relation to this matter and reported our findings to the Audit and Governance Committee in our 2020-21 Audit Finding Report (ISA 260) and our 2020-21 Auditor's Annual Report. We also made one recommendation last year in relation to this matter. We are pleased to confirm that all actions have now been taken by the Council in relation to our recommendation - see Appendix B.</p> <p>The Council also reported this matter in 2020-21 Annual Governance Statement (AGS) and also highlighted this in 2021-22 AGS.</p> <p>Other than the matter above, we have not been made aware of any other significant incidents in the year and no other issues have been identified during the course of our audit</p>
<b>Matters in relation to related parties</b>	We are not aware of any related parties or related party transactions which have not been disclosed.
<b>Matters in relation to laws and regulations</b>	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
<b>Written representations</b>	The proposed letter of management representation is included at Appendix F.
<b>Confirmation requests from third parties</b>	We requested from management permission to send a confirmation request to the Council's bankers, and entities who were involved with the Council's investments and borrowings. This permission was granted and the requests were sent and responded to with positive confirmations.
<b>Accounting practices</b>	<p>We have evaluated the appropriateness of the Council's accounting policies, accounting estimates and financial statement disclosures.</p> <p>Our review found no material omissions in the financial statements to date. Our work did identify a small number of presentational disclosure amendments which have been processed by management and these are set out at Appendix C.</p>
<b>Audit evidence and explanations / significant difficulties</b>	<p>As in previous years, we have continued to experience good co-operation and engagement from the Council during our 2021-22 audit.</p> <p>In order to finalise our audit, we expect to receive continued timely engagement and responses from management. There are no significant difficulties to report in terms of receipt of audit evidence for all information and explanations requested.</p>



## 2. Financial Statements - other communication requirements



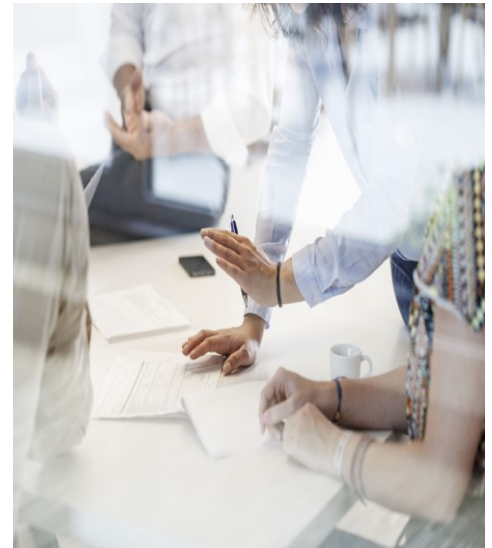
### Our responsibility

As auditors, we are required to “obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern” (ISA (UK) 570).

Issue	Commentary
Going concern	<p>In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2020). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies.</p> <p>Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities:</p> <ul style="list-style-type: none"> <li>the use of the going concern basis of accounting is not a matter of significant focus of the auditor’s time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity’s services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities</li> <li>for many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the Council's financial sustainability is addressed by our value for money work, which is covered elsewhere in this report.</li> </ul> <p>Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the Council meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated:</p> <ul style="list-style-type: none"> <li>the nature of the Council and the environment in which it operates</li> <li>the Council's financial reporting framework</li> <li>the Council's system of internal control for identifying events or conditions relevant to going concern</li> <li>management’s going concern assessment.</li> </ul> <p>On the basis of this work, we have obtained sufficient appropriate audit evidence to enable us to conclude that:</p> <ul style="list-style-type: none"> <li>a material uncertainty related to going concern has not been identified</li> <li>management’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.</li> </ul>

## 2. Financial Statements - other responsibilities under the Code

Issue	Commentary
<b>Other information</b>	<p>We are required to give an opinion on whether the other information published together with the audited financial statements including the Annual Governance Statement and Narrative Report, is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.</p> <p>Our work noted some disclosure omissions from the Annual Governance Statement and other minor presentational matters. Our review of the Narrative report identified some minor presentational matters. These have been adequately rectified by management. These are reported at Appendix C. We plan to issue an unmodified opinion in this respect as reported at Appendix E</p> <p>Overall, no material inconsistencies have been identified.</p>
<b>Matters on which we report by exception</b>	<p>We are required to report on a number of matters by exception in a number of areas:</p> <ul style="list-style-type: none"> <li>• if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit</li> <li>• if we have applied any of our statutory powers or duties</li> <li>• where we are not satisfied in respect of arrangements to secure value for money and have reported a significant weakness(es).</li> </ul> <p>We have nothing to report on these matters. Our Value for Money work is underway and is expected to be completed for the Audit and Governance Committee meeting on 18 January 2023.</p>
<b>Specified procedures for Whole of Government Accounts</b>	<p>We are required to carry out certain procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions.</p> <p>The guidance for WGA 2021-22 work has not yet been issued and therefore this work has not yet commenced. The NAO requires the work to be completed once the audit opinion is provided on the financial statements.</p> <p>In 2022, the NAO increased the audit threshold to £2bn expenditure for 2020-21 WGA work, removing the requirement for an audit of the Council's prior year WGA submission. Should the threshold remain in place for 2021-22 WGA work, it is unlikely the Council will require an WGA audit review.</p> <p>We will update the Audit and Governance Committee once the guidance on WGA 21-22 work is published including the completion timetable.</p>
<b>Certification of the closure of the audit</b>	<p>We intend to delay the certification of the closure of the 2021-22 audit of the Council in the audit report, as detailed at Appendix E, until we have completed any required work on the WGA consolidation exercise mentioned above, completed our Value for Money responsibilities with the issue of the Auditor's Annual Report, and received the Statutory Instrument in respect of Infrastructure Assets.</p> <p>This is in common with the vast majority of other local authorities given the later audit deadline for the VFM work and the current lack of instructions for WGA work and anticipated guidance on infrastructure assets.</p>



# 3. Value for Money arrangements

## Approach to Value for Money work for 2021-22

The National Audit Office issued its guidance for auditors in April 2020. The Code requires auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under the three specified reporting criteria.

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### Improving economy, efficiency and effectiveness

Arrangements for improving the way the body delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



### Financial Sustainability

Arrangements for ensuring the body can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years)



### Governance

Arrangements for ensuring that the body makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the body makes decisions based on appropriate information

## Potential types of recommendations

A range of different recommendations could be made following the completion of work on the body's arrangements to secure economy, efficiency and effectiveness in its use of resources, which are as follows:



### Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.



### Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.



### Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements

# 3. VFM - our procedures and conclusions

We have not yet completed all of our VFM work and so are not in a position to issue our Auditor's Annual Report. An audit letter explaining the reasons for the delay is attached at Appendix G to this report. We expect to issue our Auditor's Annual Report by 18 January 2023 for the Audit and Governance Committee January meeting. This would be ahead of the National Audit Office's revised deadline, which requires the Auditor's Annual Report to be issued no more than three months after the date of the opinion on the financial statements.

As part of our work, we considered whether there were any risks of significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. We identified one possible significant weakness and our work is still ongoing in relation to this risk.

## Possible Significant Weakness – Implementing Special Educational Needs and Disabilities (SEND) reforms in Barnsley

As reported to you in our Audit Plan in July 2022, our planning and risk assessment work identified one possible significant weakness in the Council's arrangements as a result of the Ofsted and CQC inspection (November 2021 report) on implementing Special Educational Needs and Disabilities (SEND) reforms in Barnsley.

### Background to this issue:

In September 2021, Ofsted and the Care Quality Commission (CQC) conducted a joint inspection of the local area of Barnsley. This was to assess the effectiveness of the borough in implementing the special educational needs and/or disabilities (SEND) reforms as set out in the Children and Families Act 2014. The inspection was led by Ofsted, supported by a team of inspectors from the CQC. The report was issued in November 2021. As a result of the findings and in accordance with the Children Act 2004 (Joint Area Reviews) Regulations 2015, Her Majesty's Chief Inspector (HMCI) determined that a Written Statement of Action (WSOA) was required because of significant areas of weakness in the borough's practices and arrangements.

HMCI also determined that the Council and the then Barnsley Clinical Commissioning Group (now within NHS South Yorkshire Integrated Care Board) were jointly responsible for submitting the written statement to Ofsted. In reaching their judgements, inspectors took account of the impact of the Covid-19 pandemic on the SEND arrangements in the borough. More detailed findings of this inspection and the full report can be obtained from Ofsted website.

As a result of these findings from Ofsted and CQC, our view is there is a possible significant weakness in the Council's arrangements for 2021-22 in relation to improving economy, efficiency and effectiveness in Barnsley in implementing special educational needs and /or disabilities (SEND) reforms as set out in the Children's and the Families Act 2014.

We made a key recommendation on this issue in our 2020-21 Auditor's Annual Report (AAR) on the Council's VFM arrangements. We noted that as part of our 2021-22 VFM work we will:

- review the Council's actions against the findings from the Ofsted report and our key recommendation
- review communications between the Council and CQC/Ofsted and other key stakeholders regarding the Council's actions to improve and implement SEND reforms.

Our work in this area is currently ongoing and a summary of our findings will be included in our Auditor's Annual Report in January 2023.

## Other areas of focus – DSG deficit

We have not identified any other risks of significant weaknesses to date. We have continued our review of your arrangements, including reviewing your Annual Governance Statement and other key internal and external publications in order to inform our Auditor's Annual Report.

Whilst we have not identified any possible significant weaknesses in arrangements other than described on this page, we are considering, as part of our VFM work, the progress and arrangements in place in actioning the DSG deficit recovery plan where we note the DSG deficit has further increased during 2021-22 by £6.1m from £11.8m to £17.9m.

This work is also ongoing and will be summarised in our Auditor's Annual Report. From a financial statements perspective, the Council has accounted for the DSG deficit reserve appropriately under the CIPFA Code and shows this as an unusable reserve in Note 5 as DSG deficit adjustment account. Under the current regulations in respect of DSG deficits, the Council can account for the deficit as an unusable reserve up to 2024-25 after which time the deficit may become a draw on useable reserves.

## Impact on 2021-22 Financial Statement Audit

It is important to note that our VFM risk assessment will continue until we issue our 2021-22 Auditor's Annual Report in January 2023.

We have considered the possible significant weakness on SEND and our other area of focus on the DSG deficit highlighted on this page and how that would impact our ISA(UK) audit of the Council's financial statements for the year ended 31 March 2022.

Our view is these issues have no material impact on our ISA(UK) audit work and therefore would not restrict us on completing the audit of the financial statements and issuing our 2021-22 audit opinion on the Council's accounts.

## 4. Independence and ethics

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard and confirm that we, as a firm, and each covered person, are independent and are able to express an objective opinion on the financial statements

We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

Page 33 Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Details of fees charged are detailed at Appendix D.

### Transparency

Grant Thornton publishes an annual Transparency Report, which sets out details of the action we have taken over the past year to improve audit quality as well as the results of internal and external quality inspections. For more details see [Transparency report 2020 \(grantthornton.co.uk\)](https://www.grantthornton.co.uk/transparency-report-2020)





# 4. Independence and ethics (continued)

## Audit and non-audit services

For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Group. The following non-audit services were identified as well as the threats to our independence and associated safeguards that have been applied to mitigate these threats.

Service	Fees £	Threats identified	Safeguards
<b>Audit related:</b>			
Certification of Pooling Housing Capital Receipts return	6,000	Self-Interest (because this is a recurring fee)	The level of this recurring fee taken on its own is not considered a significant threat to independence as the fee for this work is £6,000 in comparison to the total fee for the audit of £180,468 and in particular relative to Grant Thornton UK LLP's turnover overall. Further, it is a fixed fee and there is no contingent element to it. These factors all mitigate the perceived self-interest threat to an acceptable level.
		Self review (because GT provides audit services)	To mitigate against the self review threat, the timing of certification work is done after the audit has completed, materiality of the amounts involved to our opinion and unlikelihood of material errors arising and the Council has informed management who will decide whether to amend returns for our findings and agree the accuracy of our reports on grants.
Certification of Teachers Pension Return	7,500	Self-Interest (because this is a recurring fee)	The level of this recurring fee taken on its own is not considered a significant threat to independence as the fee for this work is £7,500 in comparison to the total fee for the audit of £180,468 and in particular relative to Grant Thornton UK LLP's turnover overall. Further, it is a fixed fee and there is no contingent element to it. These factors all mitigate the perceived self-interest threat to an acceptable level.
		Self review (because GT provides audit services)	To mitigate against the self review threat, the materiality of the amounts involved are not significant to our accounts opinion, there is an unlikelihood of material errors arising, and the Council has informed management who will decide whether to amend returns for our findings and agree the accuracy of our reports on grants.

# 4. Independence and ethics (continued)

## Audit and non-audit services

For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Group. The following non-audit services were identified as well as the threats to our independence and associated safeguards that have been applied to mitigate these threats.

Service	Fees £	Threats identified	Safeguards
<b>Audit related continued:</b>			
Certification of Housing Benefit Claim	*31,900	Self-Interest (because this is a recurring fee)	The level of this recurring fee taken on its own is not considered a significant threat to independence as the fee for this work is *£31,900 in comparison to the total fee for the audit of £180,468 and in particular relative to Grant Thornton UK LLP's turnover overall. Further, it is a fixed fee and there is no contingent element to it. These factors all mitigate the perceived self-interest threat to an acceptable level.
		Self review (because GT provides audit services)	To mitigate against the self review threat, the timing of certification work is done after the audit has completed, materiality of the amounts involved to our opinion and unlikelihood of material errors arising and the Council has informed management who will decide whether to amend returns for our findings and agree the accuracy of our reports on grants.
<b>Non-audit related:</b>			
None	-	-	-

### NOTE on Housing Benefit fee:

\* The £31,900 is the base fee for the 2021-22 Housing Benefit Subsidy certification. In addition, for each 40+ HB testing undertaken:

£2,600 – where the initial work is completed by the Council

£5,800 – where the work is fully undertaken by Grant Thornton

These services are consistent with the Council's policy on the allotment of non-audit work to your auditors. All services have been approved by the Audit and Governance Committee. None of the services provided are subject to contingent fees.

# Appendices



# Appendix A. Action Plan – Audit of Financial Statements

We have identified the following recommendations for the Council as a result of issues identified during the course of our financial statement audit. We have agreed our recommendation with management and we will report on progress on this recommendation during the course of the 2022-23 audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
<p style="text-align: center;">●</p> <p style="text-align: center;"><b>Medium</b></p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);"><b>Page 37</b></p>	<p><b>Long Term Sustainability of the current version of the SAP reporting System:</b></p> <p>The Council has been using the SAP Reporting System as the main general ledger system for over 15 years. It is understood that the current version of the SAP reporting system has been used for a number of years by the Council.</p> <p>Our Observations:</p> <ul style="list-style-type: none"> <li>During our work performed relating to journal testing we observed an inability to run transaction reports for all ledger codes for the purpose of our journal testing - this has not prevented us from performing our testing as we have been able to gain sufficient assurances of the ledger balance as a whole from alternative procedures. However, such procedures are excessively time consuming for both the auditor and Council staff.</li> <li>Since the SAP system was installed over 15 years ago, the number of transactions and data which are posted to the general ledger has significantly increased. This gives rise to increased data management and security challenges to consider when obtaining the key outputs from the system.</li> <li>The Council's current version of the SAP system does not have cloud-based functionality. This could potentially lead to loss of financial data. The current version of the system, the data is backed up onto physical hardware which may not be a sustainable option in the longer term. This leaves the Council open to potential data loss through physical damage to hardware along with increased funding requirements to maintain required hardware, to keep up with increasing demand in data storage.</li> </ul> <p>Whilst we acknowledge the current system is doing what is required, we believe, there are challenges around long term sustainability of the current version of the SAP system that may impact the Council's financial reporting if no action is taken in the medium term.</p>	<p><b>Recommendation</b></p> <p>We recommend the Council to consider other options available on financial ledgers including consideration on a more up to date version of the SAP reporting system than the current version of SAP. This could increase efficiencies that can be gained from a general ledger system, would also assist to keep up with the increasing demand on data management and protection.</p> <p><b>Management response:</b></p> <p><i>The Council is fully aware of the long term sustainability of the SAP system, specifically the current version used by the Council will no longer be supported by SAP beyond 2025. With this in mind SOCITIM Advisory group have been engaged to review the options available to the Council with regards to the SAP system. A strategic drivers board has been organised and a series of operational workshops are now taking place to review the use and future requirements for the Council. Regular updates will be provided on progress to Cabinet and the Audit and Governance Committee</i></p>

# Appendix A- IT general controls assessment findings (pages : 30 -37)

We have identified the following recommendations for the Council as a result of issues identified during the course of our IT Audit. Our IT Auditors have agreed the recommendations with management and we will report on progress on these recommendations during the course of our 2022-23 audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

## SAP – Controls Finding

	Assessment	Issue and risk	Recommendations
1.	High	<p><b>Users with inappropriate debug access in the production environment</b></p> <p>Our IT audit procedures identified user accounts that were assigned debug access in the production environment. We identified 21 user accounts with Debug access.</p> <p><b>Risks</b></p> <p>Debug access is a well-known authorization object that is deemed as sensitive. Users with this access can bypass authorizations with the debug authorization in production.</p> <p>Unauthorised access to the debugger (“/h”) in SAP, could provide the users the capability of circumventing authorisation checks and allowing access to data or modification of data.</p>	<p>Management should restrict or remove access to the debugger within the production environment of SAP.</p> <p><b>Management response:</b></p> <p><i>All user accounts and roles will be reviewed as a result of the findings. Work will be undertaken to identify and remove the role(s) containing the debug authorisation rights.</i></p> <p><i>The 21 user accounts identified are Internal SAP support team users, and external SAP Support team users.</i></p> <p><i>Changes to be implemented by January 2023.</i></p>
2.	Medium	<p><b>Users with inappropriate access to maintain all SAP Standard or Customised tables in production</b></p> <p>Our IT audit procedures identified 25 Dialog user accounts that were assigned access to maintain all SAP standard or customised tables via SM30 or SM31.</p> <p>We performed further procedures to determine whether there had been changes to those tables during the audit period and observed that these users had maintained critical tables during the audit period.</p> <p><b>Risks</b></p> <p>Access to maintain all standard or customised SAP tables creates a risk that unauthorised table maintenance functions can be performed and result in data integrity issues.</p>	<p>Management should segregate a user’s ability to maintain all the standard or customised SAP tables within production.</p> <p>We recommend that for the users identified, management should consider assigning access to relevant table groups or individuals tables via S_TABU_DIS and S_TABU_NAM authorisation objects rather than assigning the authorisation values to ‘*’.</p> <p><b>Management response:</b></p> <p><i>User accounts and roles with SM30 and SM31 access will be reviewed as a result of the findings. Roles will be amended to either remove the authorisation, or amend table authorisation group restrictions.</i></p> <p><i>Changes to be implemented by March 2023</i></p> <p><i>The Council also has a wider control environment for the full operating system in place to ensure any errors that may in the unlikely event occur when maintaining the SAP tables are noticed and corrected accordingly.</i></p>

# IT general controls assessment findings

	Assessment	Issue and risk	Recommendations
3.	Medium	<p data-bbox="322 316 1099 371">Inappropriate segregation of duties as users have ability to configure and delete audit logs in production</p> <p data-bbox="322 384 1099 440">From our review, we identified 10 users with access to configure security audit logs via SM19.</p> <p data-bbox="322 453 1099 564">We performed a comparison of all users with the ability to configure audit logs within production via SM19 with those with the ability to re-organise or delete them in production using SM18 and we identified 7 users with both access rights.</p> <p data-bbox="322 619 383 643"><b>Risks</b></p> <p data-bbox="322 655 1099 743">Users with access to SM19 and SM18 have the ability to configure and delete audit logs on SAP. Hence, inappropriate and anomalous activity may not be detected and resolved in a timely manner.</p>	<p data-bbox="1144 347 2213 403">Management should segregate a user's ability to maintain all the standard or customised SAP tables within production.</p> <p data-bbox="1144 416 2213 504">We recommend that for the users identified, management should consider assigning access to relevant table groups or individuals tables via S_TABU_DIS and S_TABU_NAM authorisation objects rather than assigning the authorisation values to '*'.</p> <p data-bbox="1144 517 2213 572">In addition, users with access to configure and delete security logs should have these access removed.</p> <p data-bbox="1144 627 1413 651"><b>Management response</b></p> <p data-bbox="1144 663 2213 719"><i>User accounts and roles with SM18 and SM19 access will be reviewed and removed as a result of the audit findings.</i></p> <p data-bbox="1144 756 1648 780"><i>Changes to be implemented by March 2023.</i></p>

# IT general controls assessment findings

Assessment	Issue and risk	Recommendations
4. <b>Medium</b>	<p><b>Users with inappropriate access to directly modify SAP roles in production</b></p> <p>Our audit procedures identified 13 user accounts with access to directly modify roles in production using the PFCG transaction.</p> <p><b>Risks</b></p> <p>Access to create and modify roles directly into production creates a risk that inappropriate access within the application or underlying data may be granted without following formal user management procedures.</p>	<p>Management should adopt a consistent process for managing roles within production and consider the following –</p> <ul style="list-style-type: none"> <li>Newly created roles or changes to existing roles should be implemented as transports in all circumstances. Creation of new roles and changes to existing roles should be initially performed in development, tested in quality and imported into production via transport requests.</li> <li>If there are any exceptions to the process, users with the ability to directly implement new roles or perform role modifications should be assigned with Firefighter access with a set validity period based on formal approvals.</li> <li>Roles should be created or modified within each development system and transported to the target systems from development. Central User Administration (CUA) client should be synced with target systems for managing user role assignments. The ability to create or modify roles within CUA client should be restricted.</li> </ul> <p><b>Management response</b></p> <p><i>Processes are followed for creating/maintaining roles in Dev and transporting them through to the Production system. However to reduce risk we will review and remove change authorisation for PFCG in production held roles.</i></p> <p><i>Changes to be implemented by March 2023</i></p> <p><i>The Council also has a wider control environment for the full operating system in place to ensure any errors that may in the unlikely event occur are noticed and corrected accordingly.</i></p>

# IT general controls assessment findings

Assessment	Issue and risk	Recommendations
5. <b>Medium</b>	<p><b>Inadequate production client configuration settings</b></p> <p>Our IT audit identified that the Global System Change Option (SE06) settings are set to 'Modifiable' within production client. This setting allows direct changes to objects associated with ABAP software components in production.</p> <p><b>Risks</b></p> <p>If client settings are not configured to restrict direct changes to repository objects or cross client customizing objects associated with ABAP software components in production there is a risk that there could be unauthorised changes to financially critical production data,</p>	<p>Management should ensure that the parameter 'SE06 – System Change Option' settings are consistently set to 'Non-Modifiable' in production client.</p> <p><b>Management response</b></p> <p><i>As a result of the audit findings, Global System Change Option (SE06) will be set to Non-Modifiable for production systems.</i></p> <p><i>Changed to be implemented by March 2023.</i></p>
6. <b>Low</b>	<p><b>Segregation of duty conflicts between change developer and implementer roles</b></p> <p>We performed a comparison of all users with the ability to develop changes in development with those with the ability to create/import transports in production via Standard Transport Management System (STMS). We identified that there are users with both access rights. During the audit, we identified a segregation of duties conflict for 2 users who had SAP Dev SOD access.</p> <p>We performed further audit procedures to determine whether there had been transports during the audit period and noted that the above users had not created and imported transports into production.</p> <p><b>Risks</b></p> <p>The combination of access to develop and implement those changes in the production environment creates a risk that inappropriate or unauthorised changes are made to data and/ or programs.</p>	<p>Management should segregate a user's ability to develop and implement changes. Privileged access to the production environment should be revoked from users that are involved in development.</p> <p>If for operational reasons access cannot be fully segregated, alternative options to mitigate the risk could include performing a review of change transport logs. These should be regularly reviewed for appropriateness by an independent individual with evidence retained.</p> <p><b>Management response</b></p> <p><i>One of the accounts is of the senior SAP Basis administrator. It was agreed to leave this role with this account due to the small size of the SAP support team. If revoked this would remove this function from anyone in the internal SAP team, and therefore the ability to either create transports or to apply them for others.</i></p> <p><i>The second account is only used by SAP's technical support team. Therefore as above this role will not be revoked from this account.</i></p> <p><i>All transports are also rigorously tested both in development and live by the officers wider than those in the IT team with any issues being highlighted accordingly.</i></p>

# IT general controls assessment findings

## Capita Academy – Controls Finding

	Assessment	Issue and risk	Recommendations
7.	Medium	<p data-bbox="369 263 1108 327"><b>Inadequate control over generic privilege database accounts within Capita Academy</b></p> <p data-bbox="369 375 1108 494">During our review , we noted that for the following database admin accounts , the password is not changed after each use. Further, user activity is logged and the user can be monitored using the event log but not to the individual level who logged in:</p> <ul data-bbox="369 502 1108 574" style="list-style-type: none"> <li>- Academy</li> <li>- Aisdba</li> </ul> <p data-bbox="369 622 1108 654"><b>Risks</b></p> <p data-bbox="369 662 1108 778">The use of generic or shared accounts with high-level privileges increases the risk of unauthorised or inappropriate changes to the application or database. Where unauthorised activities are performed, they will not be traceable to an individual.</p>	<p data-bbox="1142 263 2170 319">Management should undertake a review of all user accounts on the database to identify all the generic privileged accounts. For each account identified management should confirm the</p> <ul data-bbox="1142 327 2170 422" style="list-style-type: none"> <li>- requirement for the account to be active and be assigned privileged access</li> <li>- which users have access</li> <li>- controls in place to safeguard the account from misuse.</li> </ul> <p data-bbox="1142 430 2170 582">Where possible, generic privileged accounts should be removed, and individuals should have their own uniquely identifiable user accounts created to ensure accountability for actions performed. Alternately, management should implement suitable controls to limit access and monitor the usage of these accounts (i.e. through increased use of password vault tools / logging and periodic monitoring of the activities performed)</p> <p data-bbox="1142 614 2170 646"><b>Management response</b></p> <p data-bbox="1142 670 2170 766"><i>Since the audit a recent Capita Academy upgrade (October 2022) has increased login auditing. Generic account logon now also captures the specific users domain account information. As a result individual users can now be traced.</i></p>

# IT general controls assessment findings

## Capita Academy – Controls Finding

Assessment	Issue and risk	Recommendations
8.	<p><b>Low</b></p> <p><b>Lack of review of audit logs in Capita Academy</b></p> <p>During our review , we noted that audit logs are maintained for Capita Academy, however no monitoring is performed for activities performed for privileged users/failed logins.</p> <p><b>Risks</b> Without formal and routine reviews of security event logs, inappropriate and anomalous activity (e.g., repeated invalid login attempts, unauthorised transactions) may not be detected in a timely manner. Additionally, unauthorised system configuration and data changes made using privileged accounts will go undetected by management.</p>	<p>Considering the criticality of Academy Capita, management should formally review critical information security events logs for the purpose of detecting inappropriate or anomalous activity through use of generic accounts. This should include:</p> <ul style="list-style-type: none"> <li>• login activity;</li> <li>• unauthorized access attempts; and</li> <li>• privileged user activity.</li> </ul> <p>These reviews should ideally be performed by knowledgeable individuals who are independent of the day-to-day use or administration of these systems.</p> <p><b>Management response</b></p> <p><i>Capita Academy logs are collated, but only reviewed in the case of a security breach. Consideration shall be discussed with Internal Finance and IT teams to review the monitoring of these logs for unauthorised transactions.</i></p> <p><i>As Capita Academy logins use Active Directory Single Sign On, Active Directory logs are of more importance for repeated invalid login attempts. See number 10 (Lack of review of audit logs in Active Directory) for further information.</i></p>



# IT general controls assessment findings

## Active Directory – Controls Finding

Assessment	Issue and risk	Recommendations
9.	<p><b>Low</b></p> <p><b>Weak password configuration settings on Active Directory</b></p> <p>During our review, the following parameters were not set in line with the password policy/requirements defined by Barnsley MBC for their systems (including Active Directory)</p> <ul style="list-style-type: none"> <li>- Account lockout threshold</li> <li>- Maximum password age</li> </ul> <p>Further, the following parameters were not defined/documented in the Active Directory password policy:</p> <ul style="list-style-type: none"> <li>- Minimum password age</li> <li>- Minimum password length audit</li> <li>- Store passwords using reversible encryption</li> <li>- Account lockout duration</li> <li>- Reset account lockout counters after</li> </ul> <p><b>Risks</b></p> <p>A lack of robust password settings may allow financial information to be compromised by unauthorised users. In particular:</p> <ul style="list-style-type: none"> <li>- Short passwords can easily be guessed.</li> <li>- If password complexity is not configured, users will tend to choose simple, guessable words as their passwords.</li> </ul>	<p>Management should ensure that password settings configured on the [application] are in line with the organisation's password policy.</p> <p><b>Management response</b></p> <p><i>Active Directory Password requirements are robust, but do not align to the current policy document. The password policy documentation will be updated to reflect recent minor AD policy changes.</i></p> <p><i>In addition an Active Directory Password review is being undertaken, this is the result of an audit for the Council's PSN accreditation, the work will see password length's increased alongside the introduction of biometrics to unlock devices utilising Windows Hello. These changes are planned to be completed by the end of Q2 2023.</i></p> <p><i>The Council also has a wider financial control environment within place to ensure any errors that may in the unlikely event occur are noticed and corrected accordingly.</i></p>
10.	<p><b>Low</b></p> <p><b>Lack of review of audit logs in Active Directory</b></p> <p>During our review , we noted that there is no monitoring of activities performed for privileged users/failed logins during the audit period. Logs are only reviewed once an incident has been highlighted.</p> <p><b>Risks</b></p> <p>Without formal and routine reviews of security event logs, inappropriate and anomalous activity (e.g., repeated invalid login attempts, unauthorised transactions) may not be detected in a timely manner. Additionally, unauthorised system configuration and data changes made using privileged accounts will go undetected by management.</p>	<p>Management should formally review critical information security events logs for the purpose of detecting inappropriate or anomalous activity through use of generic accounts. This should include:</p> <ul style="list-style-type: none"> <li>• login activity;</li> <li>• unauthorized access attempts; and</li> <li>• privileged user activity.</li> </ul> <p>These reviews should ideally be performed by knowledgeable individuals who are independent of the day-to-day use or administration of these systems.</p> <p><b>Management response</b></p> <p><i>The Council is working towards the implementation of a SIEM solution that will monitor Active Directory, server logs, and monitors for correlations of misuse. The solution is based on a NCSC tool named LME, planned to be implemented by Q1 2023.</i></p>

# Controls for which assurance could not be provided

## Active Directory – Controls Findings

Assessment	Control Name and Description	Reason / Justification
11.	<p><b>Medium</b></p> <p>Access to any application (in line with the starters, movers &amp; leavers roles and responsibilities) is requested and approved by the line manager (or equivalent person) before being granted by someone from IT</p> <p>For leavers, requests to revoke access to any in scope application is initiated by HR and / or their line manager ahead of the actual leave date and access revoked in a timely manner</p>	<p>We were unable to test new starter, mover &amp; leaver access as there was no information provided regarding the access provision for Active Directory</p> <p><b>Management Response</b></p> <p><i>Specific audit information was unavailable for the required audit period. Improvements to retention and archiving data are being addressed during a major upgrade to our Service Manager software to be completed end of March 2023.</i></p> <p><i>The Starters / Movers / Leavers process is also currently under review. Options are being reviewed to further integrate with the Council's HR system, including making sure that temporary staff or contractors are included within the HR system. The council has existing processes whereby permanent staff that are leavers the HR system notifies the service desk who remove the relevant permissions, this does not cover long term sickness or maternity or contract workers that are not currently logged within the HR system.</i></p> <p><i>It is also worth highlighting that upon leaving the organisation the individual is required to return all IT equipment meaning they are not able to access the council's systems.</i></p>

# Appendix B: Progress against prior year audit recommendations

We identified the following issues in our 2020-21 audit of the Council's financial statements, which resulted in seven recommendations being reported in our 2020-21 Audit Findings (ISA260) Report. The Council has provided an update against the issues and these are noted below.

Assessment	Issue and risk previously communicated	Recommendations
Medium (Now Completed)	<p><b>(1) Critical judgements (Technical Annex B), financial statements:</b></p> <p>Disclosures should be of the specific judgements that have been made by the Council and the impact of those judgements on the accounts. They should not simply be reiterations of accounting policies. The current disclosures refer briefly to a number of broad areas but do not indicate the specific judgements made, the outcome of those judgements or the impact on the accounts. These should be enhanced for greater Code compliance and for the benefit of readers of the accounts.</p>	<p>Revisit the critical judgements disclosure for 2021-22 and ensure only items which are critical are included in line with accounting principles (IAS1), and to ensure that the precise judgment involved is described.</p> <p><b>Management response (November 2021):</b></p> <p>Management accepts the issue and will review the requirements of the Code in 2021-22 with a view to implement a more robust disclosure.</p> <p><b>Management response (July 2022):</b> Management have reviewed the note alongside the Code of Practice. The note has now been amended to reflect specific Council judgements. For example, the Council's judgement to produce group accounts and the judgements involved with Berneslai Homes / Penistone Grammar Trust etc.</p> <p><b>GT – November 2022:</b> Our 2021-22 audit work highlighted this note has been amended and improved in 2021-22 financial statements . As indicated at Appendix C, we made another recommendation to further enhance this note in line with relevant accounting principles. Management has actioned this recommendation. Therefore we consider this recommendation is now completed.</p>
Medium (Now Completed)	<p><b>(2) Estimation uncertainty (Technical Annex B), financial statements:</b></p> <p>Disclosures should include the carrying value of the related assets / liabilities and disclose sensitivity analysis and/or the range of possible outcomes.</p>	<p>Revisit the estimation uncertainties disclosures for 2021-22 and ensure they comply with the accounting principles (IAS1). The Council accounts should disclose information about the assumptions it makes about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year. In respect of those assets and liabilities, this note shall include details of:</p> <p>(a) their nature, and</p> <p>(b) their carrying amount as at the end of the reporting period.</p> <p>This is what needs to be disclosed as relevant to comply with accounting principles.</p> <p><b>Management response (November 2021):</b></p> <p>Management accepts the issue and will review the requirements of the Code in 2021-22 with a view to implement a more robust disclosure.</p> <p><b>Management response (July 2022):</b></p> <p>Management have reviewed the note alongside the Code of Practice. The note has now been amended to provide quantification of the potential impact on the accounts, should estimates have been different. E.g. if asset lives had been one year less, the additional depreciation charge would have been £2.3M higher.</p> <p><b>GT – November 2022:</b> Our 2021-22 audit work highlighted this note has been amended and improved in 2021-22 financial statements . As indicated at Appendix C, we made another recommendation to further improve this note in line with relevant accounting principles. Management has actioned this recommendation. Therefore we consider this recommendation is now completed.</p>

# Appendix B: Progress against prior year audit recommendations

Assessment	Issue and risk previously communicated	Recommendations
High (Now completed )	<p><b>(3) £1.4m bank mandate fraud after the year end:</b></p> <p>Please refer to page 13 of this report for a summary of the issue. Whilst this is not a material fraud, prevention and detection of fraud and taking appropriate actions is a key responsibility of management of any organisation. The biggest risk is, financial statements to be materially wrong due to fraud. We recognise it is not the case here as noted on page 13 of this report</p>	<p>We understand that internal audit has completed a detailed review of the incident and has also performed a wider review of the accounts payable team and processes. The findings from these reviews should be reported and any recommendations followed up promptly.</p> <p>The Council should have proactive mechanisms of fraud awareness training to relevant colleagues summarising the issues which resulted in this fraud – as a reminder to all Council staff to be alert to such schemes in order to reduce the chances of another fraud of this nature taking place again.</p> <p><b>Management response (November 2021)</b></p> <p>The detailed Internal Audit work into the wider accounts payable process and function was issued to management on 16 September 2021. A full follow-up audit will be undertaken in March 2022 the results of which will be reported to the Audit &amp; Governance Committee. The Committee will receive a specific report on this matter at its meeting on 17 November 2021.</p> <p>The Council has undertaken a number of ‘phishing’ training exercises and issued communication regarding the risk of fraud perpetuated this way. All Finance staff attended sessions led by the Service Director – Finance and the Head of Internal Audit, Anti-Fraud and Assurance in July to remind staff of the need for diligence in the processing of transactions. All Accounts Payable staff and other finance staff in transactional areas received fraud awareness training in late June / early July. A programme of general and specific fraud awareness training will be developed for all Council employees relevant to their roles. A fraud awareness’ course is available on the Council eLearning system which is mandatory for all new employees. The fraud risk assessment undertaken by all Business Units will also be updated for completion in January / February 2022.</p> <p><b>Management response (July 2022):</b></p> <p><i>Internal Audit has continued to provide advice, support and challenge to the Accounts Payable team in relation to the implementation of the agreed management actions arising from the Internal Audit review undertaken (final report issued in September 2021). The majority of actions have (as at 30th June 2022) been implemented and there is a clearly defined action plan with responsible officers and implementation dates recorded to proactively manage the implementation of the remaining actions, which relate in the main to the development of revised responsibilities and processes following the Finance BU re-structure in June 2022.</i></p> <p><i>All recommendations relating to key controls have been implemented.</i></p> <p><i>A compliance review is scheduled to be undertaken during 2022-23 and this is currently being scoped in consultation with the Head of Finance and Service Director. A further targeted phishing exercise was also undertaken in December 2021. All Operational Finance staff ‘passed’ that test, highlighting a high level of awareness of the phishing threat.</i></p> <p><b>Management response (November 2022):</b> <i>Internal Audit continue to work closely with the AP Team to monitor implementation of the agreed management actions. Two remain in progress being longer-term actions with implementation dates by December 2022. All actions relating to the key controls have been implemented. A full compliance audit of the accounts payable system is scheduled for early 2023 and will be reported to the Audit and Governance Committee in due course.</i></p> <p><b>GT November 2022:</b> Now completed</p>

Assessment	Issue and risk previously communicated	Recommendations
<p>Medium (On going)</p>	<p><b>(4) DSG deficit:</b></p> <p>Our work indicated that regular Cabinet reporting around the DSG deficit is taking place. This is a good governance process which supports informed decision making. However, we have not seen any DSG deficit related reports going to the Audit Committee.</p>	<p>The Audit Committee provides scrutiny on the Council's governance, risks and financial arrangements.</p> <p>As a good governance practice, the Council should consider reporting the actions and outcomes on the DSG deficit reduction plans to the Audit Committee on a timely and regular basis going forward.</p> <p><b>Management response (November 2021)</b></p> <p>The Council is currently updating the Plan to reflect changes in costs and funding assumptions following the Government's announcement on schools funding on 27 October 2021. The proposed actions to bring spend to a sustainable level will also be reviewed in light of latest discussion with schools and partners. The updated DSG Management Plan will be submitted by 19 November 2021 (deadline date for approval of high needs funding transfer request by the Council). The Council will be reporting performance against the DSG Management Plan through its governance process i.e. SEND Oversight Board, Senior Management Team, Cabinet as well as the Audit Committee going forward.</p> <p><b>Management response (July 2022)</b></p> <p>On 12 July 2022, the DFE wrote to the Chief Executive / S151 Officer to formerly invite the Council to participate in the DFE's 'Safety Valve programme'. In essence this requires the Council to produce substantial plans for reform to their high needs systems that demonstrate sustainable and effective solution for Children, Young People &amp; Families [including proposals for reaching an in-year financial balance as quickly as possible]. Formal dialogue will take place with the DFE later in the year to test out the robustness of the Council's plans and to measure the progress made in delivering against those.</p> <p><b>Management response (November 2022) :</b></p> <p><i>The Council is in active dialogue with the DFE in respect of the Safety Valve Programme. A series of meetings are planned for autumn / winter 2022 to discuss and agree a way forwards with the current DSG deficit. It is anticipated that a resolution will be agreed by 1<sup>st</sup> April 2023 for the forthcoming financial year.</i></p>
<p>Medium (On going)</p>	<p><b>(5) Land and Buildings Valuation date:</b></p> <p>Our work on land and building valuations indicates that the reported valuation date remains at 1 April (12 months from the year end date). This results in a lot of audit challenge from us, and a lot of work for the Council's finance team and its valuer, to justify that the valuation of assets on 1 April remain materially accurate as at 31 March.</p> <p>The Council has moved the valuation date of its council dwellings to 31 March and a number of our other local authority audit clients have moved all their valuation dates to 31 March, or much closer to the balance sheet date.</p> <p>We understand from discussions with management that the valuation date for land and buildings could be moved closer to 31 March, which should enable a more efficient valuation process and audit approach going forward.</p>	<p>The Council should consider moving its valuation date for land and buildings closer to the balance sheet date of 31 March.</p> <p><b>Management response (November 2021)</b></p> <p>Management appreciates the Auditor's point in terms of audit challenge in terms of land and buildings valuations. Management will review the arrangements for the 2021-22 accounts considering all of the relevant practicalities of the valuation process.</p> <p><b>Management response (July 2022):</b></p> <p>Early during the process for the 2021-22 accounts, discussions took place between finance and estates colleagues with a view of bringing the effective valuation date closer to year end. It was agreed that the most practical date would be 30 September, which allows enough time for the surveyors to undertake the significant level of physical asset valuations that are required, in order for the Council to meet its statutory obligations. Also, as in previous years, the valuation team will continue to sense check significantly valued assets as at 31 March to ensure that they are not materiality different to their 30 September valuation.</p> <p><b>GT Comment (November 2022):</b> The Council should further consider this and check the practicalities of moving this closer to 31 December as number of our clients have moved this to 31 December or 31 March valuation dates.</p> <p><b>Management Comments (November 2022):</b> <i>The Council will explore the possibility of further progressing the valuation date to closer to the financial year end, whilst considering the practical implications for the Council's internal valuers and their workloads</i></p>

# Appendix B: Progress against prior year IT recommendations

Assessment	Issue and risk previously communicated	Recommendations
<p>Medium On going</p>	<p><b>(6) SAP General Control assessment findings - Inappropriate access to transactions SM36 and SM37</b></p> <p>During our IT audit, we observed a number of user accounts with access to manage batch and background jobs for all users (via SAP t-codes SM36 / SM37 and the S_BTCH_ADM SAP authorisation object). Specifically, the following was noted:</p> <ul style="list-style-type: none"> <li>view batch jobs: 48 users</li> <li>create / amend batch jobs: 48 users</li> </ul> <p>The users' access is restricted (via the S_BTCH_JOB SAP authorisation object) to a subset of administrator actions that cannot release or modify other users' jobs. However, the accounts can delete jobs for other SAP users including system accounts.</p> <p>Of the 48 users, 38 were classed as "Standard" users which means they work within the Council service departments, (Ie not in IT or Technical). We were unable to fully identify the roles of the 38 "Standard" users with access to SM36 and SM37. We understand that some of the users work in financial services, creating a Segregation of Duties issue.</p> <p>This finding was previously reported in our 2018-19 and 2019-20 IT review. However, we are pleased to note the numbers of users with this access has decreased from 3150 to 38 in that period.</p> <p><b>Risk</b> Access to this functionality within SAP gives users the ability to delete batch jobs owned and configured by other users. Where this ability is not appropriately restricted a risk is created that batches may not consistently run per design and that functions, including updating and processing data, may therefore not operate leading to a risk to underlying data integrity.</p>	<p>Management should review access assigned to these users to ensure that batch management utilities are restricted to appropriate users and based on job role requirements. Specific review should occur to all users assigned access to delete other users' batch jobs given the risk created that this could be used to circumvent other access controls and have an impact on data integrity.</p> <p><b>Management response: (November 2021)</b></p> <p>This is still an outstanding action and a full review of the remaining users requires further collaboration work with IT &amp; Finance to understand the roles and needs. Once established, further controls can be placed to reduce the numbers where possible.</p> <p><b>Management response: (November 2022)</b></p> <p><i>When locked accounts and both internal and external system administrators are removed, the number of users with access has reduced again to 31. Work is ongoing to ascertain the impact on individual users of removing these transactions from individual roles, as impacts are potentially extensive and will prevent jobs being carried out. The small number of users and other controls within the system give management assurance that the ongoing risk is low</i></p>

# Appendix B: Progress against prior year IT recommendations

Assessment	Issue and risk previously communicated	Recommendations
<p>Medium (Now completed)</p>	<p><b>(7) Cyber Security assessment findings - The Payment Card Industry Data Security Standard (PCI-DSS) Certification was not in place during the period of the Audit.</b></p> <p>In order to provide assurance that certain standards of cybersecurity are in place for processing of payment cards, the organisation applies for a Data Card Industry Data Security Standard Certification. For the period of the audit, no certification was in place, without this certification, many card providers may charge a higher fee or refuse to process card transactions for the organisation.</p> <p>A successful PCI-DSS application was submitted following the year end and a certification obtained during September 2021.</p> <p><b>Risk:</b></p> <p>Where independent certification to confirm standards and certain controls are in place, are not met, there is a risk that the control environment is not effective and could lead to serious breaches of personal data and card details.</p>	<p>It is recommended that the Council ensures that all relevant certifications are in place and legislation is complied with. A breach of the PCI-DSS resulting in a period of non-certification could result in:</p> <ul style="list-style-type: none"> <li>▪ the Council not being able to take payments by card</li> <li>▪ increased fees being charged</li> <li>▪ a loss of protection for BMBC and the customers when taking payments</li> <li>▪ fines</li> <li>▪ card replacement costs</li> <li>▪ costly forensic audits</li> <li>▪ brand damage, etc., should a breach event occur</li> <li>▪ a breach of data</li> <li>▪ loss of sensitive data.</li> </ul> <p><b>Management response (November 2021)</b></p> <p>Since the period of the IT audit, the Council has achieved a successful PCI-DSS certificate. Moving forwards, the Council will ensure that this certificate is achieved to mitigate this risk.</p>



# C. Audit Adjustments

We are required to report all non trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

## Impact of adjusted misstatements

All adjusted misstatements are set out in detail below along with the impact on the key statements and the reported net expenditure for the year ending 31 March 2022.

Detail	Comprehensive Income and Expenditure Statement £000	Statement of Financial Position £000	Impact on useable reserves
No adjusted misstatements impacting CIES and SoFP noted to date.	-	-	-
<b>Overall impact</b>	-	-	-

## Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

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No.	Adjustment Type	Description and value	Account Balance	Updated in the revised accounts?
1.	Disclosure	<b>Prior Period Adjustment (PPA):</b> As indicated on page 13, Barnsley Metrodome was incorrectly reported as a lease when it was always owned by the Council. Considering this is a material error, under relevant accounting standards (IAS 8), this requires a PPA disclosure. The disclosure amount corrected in 31 March 2021 column was £20,828k. This has no impact to opening reserves as indicated on page 13. This note was restated and additional disclosures added in line with IAS8 accounting principles.	Note 25, page 78	✓
2.	Disclosure	This note indicated the Council leases out a number of properties to Community organisations, Public Bodies and Housing Associations for an ongoing rental. Included within these leases are a number of properties that are classified as Investment Properties on the Council's Balance Sheet. This statement is incorrect and needs to be amended and also inconsistent with note 20, Investment Properties. The Council has no investment properties (as indicated in note 20) under the Code and IAS40 definitions. This note was corrected and removed the fact that there are investment properties	Note 25, page 80	✓
3.	Disclosure	Covid -19 General Grants are £8,215K and Section 31 Grant £15,555k. The disclosure of these were originally the other way. This has been updated in the revised accounts.	Note 15, page 63	✓
4.	Disclosure	Our review of the draft Annual Governance Statement (AGS) and Narrative Report highlighted some disclosure misstatements and compliance with the relevant guidance.  These have now been updated in the final versions of the AGS and the Narrative Report.	AGS (separate document) and Narrative Report (included with the SoA)	✓

# C. Audit Adjustments

## Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

No.	Adjustment Type	Description and value	Account Balance	Updated in the revised accounts?
5.	Disclosure	A number of 2020-21 comparative columns indicate 'restated'. This is not correct as the numbers are the same as 2020-21 audited statement of accounts and there were no restatement of these numbers. The reference to restated has been removed in the revised accounts.	CIES, pages 30 and 31	✓
6.	Disclosure	On 2020-21 comparatives: There is a £2,058K difference between Total Reserves in the Audited Accounts which was £134,912K and Total Reserves reported £136,970k. This is in relation to Berneslai Homes net pension liability net adjustment taking into account March 2021 year end instead of December 2020. This is also reported in our 2020-21 Audit Finding Report and clearly immaterial. We requested management to include a narrative note to clearly highlight in the group accounts sections to explain this difference.	Group Balance Sheet page 113	✓
7.	Disclosure	Other Land and Buildings Impairment increase of £79,106k (from £28,541k to £107,647k). This is considered a significant change from last year and very material. For transparency purposes for the reader to understand this difference, we recommended management adds a narrative note underneath note 59, as to why this has increased - which is mainly due to Glassworks site coming into use after completion. This has now been added in the revised accounts.	Page 59, note 10, Impairment, revaluation losses	✓
8.	Disclosure	Audit fees paid to Grant Thornton was updated to reflect the 2021-22 grant certification fees in line with Appendix D of this report	Note 14, Audit Fees	✓
9.	Disclosure	(a) Group Accounts: it says where the Council is judged to hold effective control, those entities are included in the Council's group boundary. This is not technically correct as materiality is a consideration. This note has been updated to capture that. (b) Schools - it is not clear from the narrative what is the critical judgement. Both (a) and (b) were updated to correct theses in the revised accounts.	Critical Judgements in Applying Accounting Policies, Page 139, Technical Annex B	✓
10.	Disclosure	Under IAS1, The Council's accounts should disclose information about the assumptions it makes about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year. In respect of those assets and liabilities, this note shall include details of: (a) their nature, and (b) their carrying amount as at the end of the reporting period. The draft accounts included two disclosures that were not material or just material in this note. Those were provisions and provisions for bad debt. These two estimates would not result in a material adjustment to the carrying amounts of assets and liabilities within the next financial year, as required by IAS1. We recommended management should consider removing these two disclosures from this note to comply with IAS1. In the revised accounts, both provisions and provisions were bad debts were removed from this note.	Key Assumptions made about the future and other major sources of estimation uncertainty, page 140, Technical Annex B	✓
11.	Disclosure	The accounting policy note did not include a policy on Community Assets under Property Plant and Equipment. Further to our discussions, the accounting policy was updated to reflect this	Accounting Policies, page 124 - 138	✓
12.	Disclosures	Other minor presentational adjustments were made throughout the financial statements on various pages to further improve disclosures.	Various	✓

# C. Audit Adjustments

## Impact of prior year unadjusted misstatements 2020-21

The table below provides detail of adjustments identified during the 2020-21 audit which were not been made within the final set of financial statements due to their immaterial nature. We can confirm that these have been accounted for/adjusted in 2021-22 financial statements. There is no impact of this to 2021-22 audit and the audit approach. See updated below in the right hand column.

Detail	Comprehensive Income and Expenditure Statement £000	Statement of Financial Position £000	Impact on useable reserves £000	Reason for not adjusting in 2020-21	Update in 2021-22
<b>Incorrect treatment of a supplier invoice:</b>	N/A	735	N/A	Management does not consider this amount to be material to the Council's accounts.	Incorporated /adjusted in 2021-22 accounts. No impact to our audit approach and materiality determination in 2021-22.
PPE - Assets Under Construction to be reduced					
Short Term Creditors to be reduced	N/A	735	N/A		
Incorrectly recording a supplier invoice regarding the Glassworks construction by £735K. The recorded value was £735k more than the actual invoice value. However, it should be noted that actual payment was made to the correct invoice value					
<b>Incorrect additional depreciation charge on HRA assets:</b>	1,301	1,301	None – reserved out in the MIRS	Management does not consider this amount to be material to the Council's accounts.	Incorporated /adjusted in 2021-22 accounts. No impact to our audit approach and materiality determination in 2021-22.
This reflects the additional depreciation incorrectly charged on council dwellings. There is no impact on the Council's useable reserves arising from this as depreciation is 'reversed out' before hitting the General Fund.					
<b>Group Pension Fund Liability – this only impacts the Group Accounts]</b>	See detail section	See detail section	None – reserved out in the Group MIRS	Management does not consider this amount to be material to the Council's accounts	Incorporated /adjusted in 2021-22 group accounts. No impact to our audit approach and materiality determination in 2021-22.
Reduce Group Pensions Liability by £2,059k and the Group Pension Reserve by £2,059k.					
	<b>£1,301</b>	<b>£1,301</b>	<b>£Nil</b>		

# D. Fees

We confirm below our final fees charged for the audit and provision of non-audit services.

<b>Audit fees</b>	<b>Proposed fee per Audit Plan July 2022</b>	<b>Final fee</b>
Council Audit	£180,468	£180,468
<b>Total audit fees (excluding VAT)</b>	<b>£180,468</b>	<b>£180,468</b>

<b>Non-audit 'audit related' fees for other services:</b>	<b>Proposed fee</b>	<b>Final fee</b>
Certification of Pooling Housing Capital Receipts return	£6,000	£6,000
Certification of Teachers Pension Return	£7,500	£7,500
Certification of Housing Benefit Claim	£31,900	see note below
<b>Total non-audit fees (excluding VAT)</b>	<b>£45,400</b>	<b>£45,400*</b>

The fees reconcile to the revised version of the financial statements following an amendment to the draft accounts in Note 14 - External Audit Costs.

## Note on Housing Benefit fee:

\* The £31,900 proposed above is the base fee for the 2021-22 Housing Benefit Subsidy certification. In addition, for each 40+ HB testing undertaken:  
 £2,600 – where the initial work is completed by the Council  
 £5,800 – where the work is fully undertaken by Grant Thornton

## E. Audit opinion – update

We anticipate we will provide the group and Council with an unmodified ‘clean’ audit report – see below

The Statutory Instrument is expected to resolve the infrastructure accounting issue across the sector (see pages 1 and 13) and should all other aspects of the audit be concluded appropriately, we would expect to issue a clean (unqualified) audit opinion at that time.

# F. Management Letter of Representation (draft)

[LETTER TO BE WRITTEN ON CLIENT HEADED PAPER]

Grant Thornton UK LLP  
No 1 Whitehall Riverside  
Leeds LS1 4BN

16 November 2022

Dear Sirs

**Barnsley Metropolitan Borough Council**  
**Financial Statements for the year ended 31 March 2022**

This representation letter is provided in connection with the audit of the financial statements of Barnsley Metropolitan Borough Council and its subsidiary undertakings, Berneslai Homes Limited and Penistone Grammar Trust for the year ended 31 March 2022 for the purpose of expressing an opinion as to whether the group and Council financial statements are presented fairly, in all material respects in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 and applicable law

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

## Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the group and Council's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the group and Council and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Council has complied with all aspects of contractual agreements that could have a material effect on the group and Council financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.

# F. Management Letter of Representation (draft)

vi We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.

vii Except as disclosed in the group and Council financial statements:

- a. there are no unrecorded liabilities, actual or contingent
- b. none of the assets of the [group and ]Council has been assigned, pledged or mortgaged
- c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.

viii Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.

ix All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.

x We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The group and Council financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.

xi We have considered the unadjusted misstatements schedule included in your Audit Findings Report. We have not adjusted the financial statements for these misstatements brought to our attention as they are immaterial to the results of the Council and its financial position at the year-end. The financial statements are free of material misstatements, including omissions.

xii Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.

xiii We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

xiv The prior period disclosure adjustment disclosed in Note 25 to the financial statements are accurate and complete. There are no other prior period errors to bring to your attention.

xv We confirm that the Life Cycle Account and the balances held in this bank account as at 31 March 2022 is not controlled or owned by the Council and therefore not included in the financial statements as at 31 March 2022.

xvi We have updated our going concern assessment. We continue to believe that the group and Council's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that :

- a. the nature of the group and Council means that, notwithstanding any intention to cease the group and Council operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements
- b. the financial reporting framework permits the entry to prepare its financial statements on the basis of the presumption set out under a) above; and
- c. the group and Council's system of internal control has not identified any events or conditions relevant to going concern.

We believe that no further disclosures relating to the group and Council's ability to continue as a going concern need to be made in the financial statements



# F. Management Letter of Representation (draft)

xvii We have considered whether accounting transactions have complied with the requirements of the Local Government Housing Act 1989 in respect of the Housing Revenue Account ring-fence.

xvii The group and Council has complied with all aspects of ring-fenced grants that could have a material effect on the group and Council's financial statements in the event of non-compliance.

## Information Provided

xix We have provided you with:

- a. access to all information of which we are aware that is relevant to the preparation of the group and Council's financial statements such as records, documentation and other matters;
- b. additional information that you have requested from us for the purpose of your audit; and
- c. access to persons within the Council via remote arrangements, from whom you determined it necessary to obtain audit evidence.

xx We have communicated to you all deficiencies in internal control of which management is aware.

xxi All transactions have been recorded in the accounting records and are reflected in the financial statements.

xxii We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

xxiii We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the group and Council, and involves:

- a. management;
- b. employees who have significant roles in internal control; or
- c. others where the fraud could have a material effect on the financial statements

xxiv We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.

xxv We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

xxvi We have disclosed to you the identity of the group and Council's related parties and all the related party relationships and transactions of which we are aware.

xxvii We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

xxviii *Any other matters that the auditor may consider appropriate – TBC before issuing the audit opinion*

# F. Management Letter of Representation (draft)

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## Annual Governance Statement

Xxix We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Council's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

## Narrative Report

Xxx The disclosures within the Narrative Report fairly reflect our understanding of the group and Council's financial and operating performance over the period covered by the financial statements.

## Approval

The approval of this letter of representation was minuted by the Council's Audit and Governance Committee at its meeting on 16 November and fully approved and signed off by the relevant members at the full Council meeting on 24 November 2022.

Yours faithfully

Name..... Name .....

Position..... Position .....

Date..... Date .....

Signed on behalf of the Council

# G. Audit letter in respect of delayed VFM work

Councillor Phillip Lofts  
Chair of Audit and Governance Committee  
Barnsley Metropolitan Borough Council  
PO Box 634  
Barnsley  
S70 9GG

Grant Thornton UK LLP  
Whitehall Riverside  
Leeds  
LS1 4BN  
T +44 (0)113 245 5514

16 November 2022

Dear Cllr Lofts,

The original expectation under the approach to VFM arrangements work set out in the 2020 Code of Audit Practice was that auditors would follow an annual cycle of work, with more timely reporting on VFM arrangements, including issuing their commentary on VFM arrangements for local government by 30 September each year at the latest. Unfortunately, as in the prior year, due to the on-going challenges impacting on the local audit market, including the need to meet regulatory and other professional requirements, we have been unable to complete our work as quickly as would normally be expected.

The National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many opinions on the financial statements as possible could be issued in line with national timetables and legislation.

As a result, we have therefore not yet issued our Auditor's Annual Report, including our commentary on arrangements to secure value for money. We now expect to publish our report no later than 18 January 2023 to coincide with the January meeting of the Audit and Risk Committee.

For the purposes of compliance with the 2020 Code, this letter constitutes the required audit letter explaining the reasons for delay.

Yours faithfully

**Gareth**

Gareth Mills  
Key Audit Partner and Engagement Lead for Barnsley Metropolitan Borough Council



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<b>MEETING:</b>	Audit and Governance Committee
<b>DATE:</b>	Wednesday 16 November 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

**Present** Councillors Lofts (Chair), Barnard and Hunt together with Independent Members - Ms K Armitage, Bandy, Mr S Gill, Mr P Johnson and Mr M Marks

### 43. ANNOUNCEMENTS

The Chair informed the Committee that Steve Wragg was attending today's meeting to observe the proceedings.

The Chair also informed Members of the Committee that this would be the last meeting attended by Mr M Marks, Co-opted Independent Member.

He, and Members of the Committee, asked to place on record their thanks to Mr Marks for his hard work and commitment to the Committee and to the authority whilst being an Independent Member. They gave him their best wishes for the future.

### 44. DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTEREST

There were no declarations of interest from Members in respect of items on the agenda.

### 45. MINUTES

The minutes of the meeting held on 14 September 2022 were taken as read and signed by the Chair as a correct record.

The Head of Internal Audit, Anti-Fraud and Assurance informed the Committee that the feedback which had been received from business units in relation to the Fraud Risk Vulnerability Self-Assessment, highlighted that there was good awareness, but also identified opportunities for further improvement in individual and corporate awareness.

### 46. COMMITTEE ANNUAL REPORT 2021/22

The Head of Internal Audit, Anti-Fraud and Assurance presented the Audit and Governance Committee's Annual Report for 2021/22.

The Annual Report had been prepared in accordance with recommended guidance and aimed to demonstrate the Council's commitment to operating the highest standards of governance. The report described the role of the Audit and Governance Committee, its structure and membership, and how it has discharged its responsibilities during 2021/22.

Subject to the Committee's approval, the Annual Report would be included as a link document in the Annual Governance Statement and would also be published as a standalone document on the Council's website.

A copy of the Committee's Annual Report was appended to the report.

**RESOLVED:**

- i) That the Committee considered the Audit and Governance Committee Annual Report 2021/22; and
- ii) **RECOMMENDED TO FULL COUNCIL ON 24 NOVEMBER 2022** that the Audit and Governance Committee's Annual Report for 2021/22 be approved.

**47. EXTERNAL AUDIT FINDING REPORT 2021/22 (ISA 260)**

The Committee considered a report of the External Auditor (Grant Thornton) which had been submitted in accordance with International Standard on Auditing (UK) 260, the External Audit Governance Report 2021/22.

Thilina De Zoysa representing the External Auditor attended the meeting to present the report and to answer Members questions.

The following key highlights were presented:

- The External Auditor had substantially completed its audit of the Authority's financial statements for the year ended 31 March 2022.
- Subject to successfully concluding the outstanding matters listed in the report, including the infrastructure assets issue, Grant Thornton expected to issue an unqualified audit opinion on the Authority's financial statements by January after the Statutory Instrument (SI) is published by DLUHC.
- The External Auditor's Value for Money work was not yet complete and the reasons for this were outlined within the report.
- The Value for Money findings would be reported to the Committee in the Auditor's Annual Report in January 2023.
- The External Auditor was currently awaiting a final piece of audit assurance associated with the Council's net pension fund liability from the South Yorkshire Pension Fund Auditor.
- Section 2 of the report set out the significant risks as communicated in the Audit Plan.
- Key findings arising from the Group Audit were contained within Section 3 of the report, noting that work was currently in progress. From the work completed to date, there were no issues to report.
- Several new issues and risks which had been identified during the course of the audit were presented in the report.
- In relation to the Valuation of Infrastructure Assets, the External Auditor would continue to brief the Finance Team and Committee on any developments as they arise. It was anticipated that the External Auditor would be in a position early in the New Year to sign-off.
- A possible significant VFM weakness had been identified in relation to the Council's arrangements for 2021/22 to improve the economy, efficiency and



effectiveness in implementing the Special Educational Needs and Disabilities (SEND) reforms in Barnsley. Further work on this matter would be undertaken and a summary of findings would be included in the Auditor's Annual Report in January 2023.

- The External Auditor's note on Independence and Ethics and Audit Fees were detailed in Section 4 of the report.

Thanks were expressed to officers and Members for their continuing help and co-operation throughout the audit work.

In the ensuing discussion particular reference was made to the following points:

- With regards to the Dedicated Schools Grant Deficit, it was noted from management responses in the report, there are ongoing discussions with the Department for Education for funding to reduce the deficit and this cannot be charged to general fund reserves. This is an unusable reserve, and the Council has correctly reported this in line with LG Code guidance.
- It was confirmed that the Council were comfortable with the External Auditor's recommendations and adjustments had been made to the Accounts.
- Assurances were provided that the Council was fully aware that the current version of the SAP reporting system used by the Council would no longer be supported by SAP beyond 2025. With this in mind, an independent assessment of options has been commissioned with regards to the future of SAP. Regular updates would be provided on progress to Cabinet and the Audit and Governance Committee, when appropriate.
- Reference was made to an Audit Adjustment in relation to the incorrect treatment of a supplier invoice for the Glassworks construction. Confirmation was received that an accrual had been made in the accounts, prior to the invoice being received. No overpayment was made to any supplier, the correct amounts had been paid by the council and that the adjustment made was only an accounting adjustment. The adjustment had been made in the 2021/22 accounts.

**RESOLVED** that the Committee place on record their thanks and appreciation for the hard work of the External Auditor and the Service Director Finance and his Team in this process; and

**RECOMMENDED TO FULL COUNCIL ON 24 NOVEMBER 2022:-**

- (i) That the External Auditor's (ISA 260) Report 2021/22 be approved;
- (ii) That the findings on the current position with regard to the Value for Money conclusion be noted (as not completed); and
- (iii) That the findings from the audit work in relation to the 2021/22 Financial Statements be noted.

#### **48. ANNUAL GOVERNANCE STATEMENT 2021/22**

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report presenting the Authority's 2021/22 Annual Governance Statement (AGS) as required by the Accounts and Audit Regulations 2015.

The report requested the Committee to refer the AGS to the Council for consideration and adoption as part of the process for approving the 2021/22 Statement of Accounts. A copy of the final AGS was appended to the report.

An Action Plan had been prepared to capture issues raised throughout the review process and this document would form the basis for the Committee monitoring throughout the year. The Action Plan was appended as Appendix 1 to the Annual Governance Statement and outlined the items upon which further action was required. An update of the Action Plan would be submitted to the Committee throughout the year.

#### **RESOLVED:**

- i) That the Committee considered the final AGS which reflects the annual review of the effectiveness of the governance arrangements in place and the actions arising;
- ii) **RECOMMENDED TO FULL COUNCIL ON 24 NOVEMBER 2022** that the final Annual Governance Statement 2021/22 be approved and adopted; and
- iii) Noted that the Committee would receive updates on the progress of the actions identified in the AGS Action Plan at future meetings.

#### **49. AUDITED STATEMENT OF ACCOUNTS 2021/22**

The Service Director Finance submitted the revised audited Statement of Accounts for 2021/22 following the statutory audit period.

Appendix B to the report set out the Council's Letter of Representation which was to be sent to the External Auditor.

It was noted that there remained a relatively low-level number of queries outstanding, none of which were expected to impact on the Auditor's opinion on the accounts.

Steve Loach, Head of Corporate Finance and Business Partnering wished to place on record his thanks to Grant Thornton colleagues, Gareth Mills and Thilina De Zoysa for their professional approach to this year's audit of the Authority's accounts.

#### **RESOLVED:**

- i) That the Audit and Governance Committee noted the revised 2021/22 Statement of Accounts following the statutory audit period;
- ii) That the Audit and Governance Committee noted the Council's Letter of Representation; and

- iii) That the Audit and Governance Committee **RECOMMENDED TO FULL COUNCIL ON 24 NOVEMBER 2022** that the audited Statement of Accounts 2021/22 and Letter of Representation be approved.

## 50. ELECTION REVIEW 2022

A report of the Executive Director of Core Services was submitted to update the Committee on the review and learning from the Local Elections held on 5 May 2022.

Sarah Norman, Returning Officer and Peter Clark, Elections Manager were in attendance to answer any specific questions.

The Committee were reminded that, in the May 2022 Local Elections a serious breach was found in respect of the Royston count. The Association of Electoral Administrators was commissioned by the Returning Officer to complete an independent investigation into the Royston ward count and a separate end-to-end review of the election count processes, together with an engagement exercise with candidates and agents at the local elections and people who worked at polling stations.

The Committee noted that the investigation was now complete and an independent report into the Royston ward count had been received from the Chief Executive of the Association of Electoral Administrators and the most Senior Electoral Administrator in England.

The report provided 14 recommendations to improve the Council's processes and concluded that there was no evidence of actual or attempted electoral fraud and that the incident was human error. In addition, the report stated that there was no single point of failure, but several issues, which had independently and collectively contributed.

The Returning Officer informed the Committee that a task and finish group chaired by the Executive Director of Core Services was leading on an Improvement Plan. This Plan would be fully implemented by the end of 2022 so that all changes would be in place for the next scheduled local elections on 4 May 2023.

In the ensuing discussion, particular reference was made to the following points:

- The timing of when the verification and counting of the votes take place had also been reviewed. The Association of Electoral Administrators' review of the Royston ward count suggested that the count taking place overnight might have contributed to the errors that occurred. In response to this, and where circumstances allow, the verification and counting of the votes will now take place on the morning following the election.
- Confirmation was received that extra checks would be made at future counts. This would include secondary checks to allow Election Agents to also check figures.
- Confirmation was received that a briefing would be arranged for January / February 2023 to set out all the lessons learnt. In addition, normal meetings for candidates and agents would be held during March and April 2023 to communicate the changes made in the process.

## **RESOLVED:**

- i) That the Committee considered the assurances provided in the report to ensure the standards of delivery at future elections; and
- ii) Recognises the reviews that have taken place and the implementation and delivery of the improvement plan.

## **51. INFORMATION GOVERNANCE AND CYBER SECURITY**

The Committee received a presentation from Sara Hydon (Head of Service Design and Compliance) on the Council's recent Local Government Association's 360° Peer Review of Cyber Security.

The Committee noted that the objectives of the LGA Cyber 360° Peer Review were to:

- To support reduction of cyber risks
- To offer perspective on cyber culture
- To build on existing cyber capabilities
- To improve the understanding of cyber security principles

Cyber experts had focused upon governance, risk management, asset management, supply chain, etc. A leadership 'check and challenge' process had been undertaken to understand the various capabilities of the Council. A detailed report is to be received on the findings which highlighted a number of strengths and indeed opportunities for the Council to consider.

The findings of the review noted that:

- The Council had a Cyber Security Strategy in place, however they would encourage managers to get involved in its further development
- IT are well informed and respected, however there needed to be further challenge from non-IT leaders
- There were strong links between senior and operational levels via the SIRO
- Security awareness of Members was increasing
- There was a detailed cyber security risk register, however this needed to have senior visibility
- Managers need to understand their critical data assets
- There was a need for Leaders to develop their knowledge of cyber and responsibility for risk
- The Council's Learning and development around cyber security was seen as a positive
- Business continuity plans across the Council should be tested in preparedness for a cyber attack regularly

**RESOLVED** that the presentation be noted and Sara Hydon be thanked for attending the meeting.

## 52. STRATEGIC RISK REGISTER

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report that introduced the next scheduled strategic risks for the Audit and Governance Committee meeting.

It was noted that the Strategic Risk Register was recently reviewed by the Senior Management Team (SMT) and continued to contain 15 risks. 6 risks were classified as high (red response rating), 9 risks were classified as medium (amber rating). No risks were classified as low (green rating).

The Executive Director – Public Health and Communities attended the meeting to provide the Committee with a review of the Health Protection Emergency strategic risk.

The Executive Director – Public Health and Communities made particular reference to the following:

- Action 1 – Health Protection Plans (RAG rating Green) – it was confirmed that Health Protection Plans are reviewed and tested yearly by the Health Protection Board to reflect health protection issues.
- Action 2 (RAG rating Green) – it was confirmed that Health Protection Plans are reviewed and agreed by the multiagency Health Protection Board which includes partners from the UK Health Security Agency and the NHS. It is chaired by the Executive Director of Public Health and Communities. Multi agency exercises are arranged on a regular basis; the most recent one being held in November 2022 on avian flu.
- Action 3 (RAG rating Amber) – it was confirmed that debriefs took place after every event to develop lessons learnt.
- Action 4 (RAG rating Amber) – This was a new action in relation to the UK COVID-19 National Inquiry. Evidence would be submitted by the Council.

The Executive Director – Core Services then discussed two strategic risks in relation to Partnership and Collaboration Governance and Emergency Resilience.

In relation to Partnership and Collaboration Governance, it was noted that work was underway to collect data on the public services which are delivered through partnerships or collaboration. A report would be presented in February/March 2023 to Cabinet and to the Audit and Governance Committee to set out details of the work undertaken to develop a new corporate framework and guidance to support partnership and collaborative working.

In the ensuing discussion particular reference was made to the following points:

- The new corporate framework would ensure that there was a consistent approach with partnerships and collaborations.
- It was noted that an element of financial monitoring would be included in the framework, potentially at the start and end of the contract to ensure that there were no significant or financial risks to the Council when entering into partnerships and collaborations.

With regards to Emergency Resilience, the Council would continue to monitor closely its readiness and preparedness for emergency events and review lessons learnt from recent events. Refresher training had been limited due to the pandemic; however, Heads of Service were skilled-up and were undertaking work around assurance resilience. Work also continued with the South Yorkshire Emergency Resilience Forum.

In relation to cyber security, the Council continued to learn lessons from other Councils who had been victims of cyber-attacks.

The following discussion ensued:

- The Committee questioned if the Council had commissioned an independent review of its emergency resilience procedures to gain the necessary assurances.
- In response, the Head of Internal Audit, Anti-Fraud and Assurance said that Internal Audit could schedule an independent review to be undertaken in future years. In addition, the Executive Director – Core Services said that he would welcome and support a check and challenge Peer Review from the LGA.

**RESOLVED** that Strategic Risk Register report be noted.

### **53. INTERNAL AUDIT PROGRESS REPORT**

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report which provided a summary of the Internal Audit activity completed, and the key issues arising from it, for the period 27 June 2022 to 30 October 2022.

Members were informed of the progress of the delivery of the Internal Audit Plan analysed by the number of plan assignments producing a report and audit days delivered by Directorate/Service and in relation to external clients.

The following key points were noted:

- As reported at the Committee's June 2022 meeting, the Internal Audit Plan is currently under resourced by circa 180 days.
- Internal Audit are currently slightly ahead in terms of delivery on a pro rata basis (61%) of the resourced plan.
- During the period, there had been four changes to the Internal Audit Plan as set out on page 2 of the report.
- Four audit reports had been finalised in the period.
- There were no audit reports issued during the period that had received a limited assurance opinion.
- Internal Audit productivity at the end of Q2 was slightly down (69%) from the annual target (73%) due to the profile of annual and statutory leave.
- There are no concerns with regards to the implementation of agreed management actions.
- Based on the work completed to date, an annual reasonable assurance opinion would be provided.

In the ensuing discussion, it was noted that the Internal Audit Annual Plan includes circa 40% of days providing real time independent advice, support, challenge and objective assurance to add value in relation to initiatives, projects, programmes and transformation programmes.

**RESOLVED** that the Audit and Governance Committee considered the assurances it needs on the effectiveness of the Authority's internal control, risk and governance arrangements through the work of Internal Audit by:-

- i) Considering the issues arising from completed Internal Audit work in the period along with the responses received from management;
- ii) Noting the assurance opinion on the adequacy and effectiveness of the Authority's internal control framework based on the work of Internal Audit in the period; and
- iii) Noting the progress against the Internal Audit plan for 2022/23 for the period.

#### **54. DATA PROTECTION OFFICER ASSURANCE REPORT**

The Council's Data Protection Officer (DPO) submitted a report highlighting the key areas of his work which provided the Committee with information and assurances regarding the Council's compliance with the Data Protection Act 2018 and UK General Data Protection Regulations (GDPR).

The report, in outlining the DPO's activities and assurances, gave details of the areas in which he was to undertake or commission independent reviews of various aspects of Information Governance.

In summary, whilst the Committee could be assured, there would inevitably be data and information incidents. There is however, a robust and comprehensive suite of policies and guidance in place supported by a strong and committed Information Governance Team.

The joint working and liaison between the DPO, Information Governance Team, the Senior Risk Information Officer, Customer Feedback and Improvement Team and Legal Services provides a robust basis to guide the Council to ensuring that data protection responsibilities were understood and complied with as effectively as was reasonably possible.

As a key source of assurance for the Committee, and to properly discharge the responsibilities of the DPO, the Committee noted that the DPO role requires independence from management, unfettered access to senior management and access to the necessary resources. These key requirements were confirmed to be in place.

**RESOLVED** that the Committee considered the report and the information and assurances within it and agreed to receive a further update report in 6 months' time in contribution to wider assurances as part of the Annual Governance Review process.

## **55. EXTERNAL AUDIT PROGRESS REPORT**

Thilina De Zoysa (representing the External Auditor) reported that Grant Thornton had received a 'good' grading in relation to its Regulatory Review of VFM Audit work for 2021. The grading confirmed that good practices were being followed.

In addition, Public Sector Audit Appointments (PSAA) had concluded that Grant Thornton would continue as the Council's External Auditor to 2027-28.

**RESOLVED** that the verbal update be noted.

## **56. WORK PROGRAMME AND WORK PROGRAMME REPORT**

The Corporate Governance and Assurance Manager submitted a report which detailed the updates to the 2022-23 work programme, with the work programme appended.

It was noted that one item had been added to the agenda for 16 November 2022 in relation to a Report on Elections Issues.

One item had been removed from the work plan for 16 November 2022 in relation to Financial Regulations – these are undergoing a final round of consultation with subject matter experts and will be re-scheduled for presentation to the January 2023 meeting of the Committee.

The Committee were informed that Audit and Governance Committee meeting currently scheduled for 26 April 2023 would need to be rescheduled to the end of May 2023 to coincide with the new timescales for presenting the draft Statement of Accounts and Annual Governance Statement. Members would be notified of the meeting date change following approval by full Council.

**RESOLVED** that the updated work plan be noted.

## **57. EXCLUSION OF THE PUBLIC AND PRESS**

**RESOLVED** that the public and press be excluded from this meeting during the consideration of the following item in view of the likely disclosure of exempt information as defined by Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972 (as amended).

## **58. GLASSWORKS UPDATE**

Kathy McArdle (Service Director Regeneration and Culture) provided an update on the progress made with the Glassworks Development and the wider Town Centre.

The Committee noted that following key highlights:

- The Glassworks centre was currently 91% let, with a further 6% in advanced/legal discussions. There had also been interest in the remaining units.
- The Glassworks Board had recently approved four lettings and an extension to the Barnsley CCG for three further units.



- Businesses within the Glassworks were trading well and exceeding targets.
- Fridays had opened in the Glassworks today and Urban Burger would be opening shortly on Cheapside. Dolly's Desserts would also be carrying out a soft launch of its second larger outlet on 5 January 2023.
- Updates were provided in respect of a change to the centre's management agent. An inception meeting would be held shortly to refresh the centre's leasing strategy.
- A 25-year Life Cycle Asset Management Plan for the Glassworks would be developed.
- In relation to carbon emissions for the Glassworks, data was now available and would be analysed.
- In relation to the construction of the new Market Gate Bridge, the Committee were advised that the current timeframe for completion was by late summer 2023. Efforts would be made to minimise any disruption during the football season.

Sharon Bradley, Internal Audit Manager, informed the Committee that as the Glassworks centre moved from the phase two construction stage to the operational stage three, she had supported the Glassworks Board in providing independent advice and support to assist in reviewing the Board's governance arrangements.

In the ensuing discussion, the Committee noted that Cineworld continued to trade well, despite the Chapter 11 proceedings occurring in the US.

The Committee suggested that the Service Director Regeneration and Culture may wish to engage with Preston City Council to obtain any key learning points in relation to its city centre redevelopment scheme.

It was agreed that an update would be provided at the January 2023 Audit and Governance Committee in relation to the Alhambra Centre and voids in the Town Centre.

## **RESOLVED**

- i) That the report be noted, and Kathy McArdle (Service Director Regeneration and Culture) be thanked for attending the meeting and for answering Members questions.
- ii) That the Committee receives an update at its January 2023 meeting in relation to the Alhambra Centre and voids in the Town Centre.

.....  
Chair

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# Item 5

## Report of the Head of Internal Audit, Anti-Fraud and Assurance

### AUDIT AND GOVERNANCE COMMITTEE – 16<sup>TH</sup> NOVEMBER 2022

#### ANNUAL GOVERNANCE STATEMENT (FINAL) 2021/22

#### 1. Purpose of the report

- 1.1 This brief covering report presents the Authority's Final Annual Governance Statement (AGS) 2021/22

#### 2. Recommendations

- 2.1 The Committee is recommended to consider the final AGS which reflects the annual review of the effectiveness of the governance arrangements in place and the actions arising.
- 2.2 Subject to the Committee's comments the final AGS will be presented to full Council for formal approval on 24<sup>th</sup> November 2022.
- 2.3 The Committee will receive updates on the progress of the actions identified in the AGS action plan at future meetings.

#### 3. Background

- 3.1 The production of an AGS is a statutory requirement as defined in the Accounts and Audit Regulations 2015. These regulations do not provide any guidance as to the specific content or format of the document, although CIPFA provides guidance, but this is not mandatory.
- 3.2 The AGS is fundamentally a public document and should be constructed in a style that allows the reader to understand the governance arrangements of the Council and obtain assurance that there has been a robust annual review process resulting, where appropriate, in actions to address any improvements required.
- 3.3 The final AGS 2021/22 has been prepared following an annual governance review process previously outlined to the Committee.
- 3.4 It is important that the AGS is not seen as an "end of year" process, and that there is constant focus on the actions throughout the year.
- 3.5 The final AGS is appended to this report.

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Date: 7th November 2022

# Barnsley Metropolitan Borough Council

## Annual Governance Statement 2021/22



## ANNUAL GOVERNANCE STATEMENT 2021/22

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## 1. Executive Summary

Barnsley Metropolitan Borough Council is committed to improving the lives of all residents and creating opportunity and prosperity for local people and businesses. This commitment is set out in the council's Corporate Plan and describes how the council will meet the challenges ahead and make the most of opportunities.

To be successful the council must have a solid foundation of good governance and sound financial management. Barnsley's Local Code of Corporate Governance sets out how we aspire to and ensure that we are doing the right things, in the right way and in line with our values.

Each year the Council is required to produce an Annual Governance Statement (AGS) which describes how its corporate governance arrangements set out in the Local Code have been working. This statement gives assurances on compliance for the year ending 31 March 2022 and up to the date of approval of the 2021/22 statement of accounts. The AGS shows that in many areas the Council has very effective arrangements in place. We will continue to review, streamline, and improve our processes to ensure these arrangements remain effective, now and into the future.

Throughout the period covered by this statement the council continues to recover from the coronavirus pandemic which of course had a significant impact upon the Council's services. Despite the significant challenges, the Council, together with its partners, continued to deliver and co-ordinate services, alongside the proactive management of the pandemic and its issues locally.

The Leader and Chief Executive confirm they have been advised of the implications of the review of governance arrangements by Senior Management and the Audit and Governance Committee and are satisfied that the steps outlined in this document will address the areas identified for improvement.

Signed on behalf of Barnsley Metropolitan Borough Council

Sir Stephen Houghton CBE  
Leader of the Council  
Date:

Sarah Norman  
Chief Executive  
Date:

## **2. Actions from the Annual Governance Statement 2020/21**

The 2020/21 Annual Governance Statement Action Plan identified a total of 22 detailed actions to be addressed, 10 of which were actions from the previous year's AGS Action Plan. The majority of these actions have been completed (15 in total). The remaining 7 actions have been carried forward into this year's Action Plan at Appendix 1. Regular updates of progress against the Action Plan have been considered by the Audit and Governance Committee.

The Action Plan at Appendix 1 captures the emerging governance matters to be reviewed during 2022/23 and those identified in the 2020/21 AGS that remain in progress. The Action Plan is a dynamic document and progress against the actions will continue to be reviewed by the Audit and Governance Committee throughout the year.

## **3. Introduction and Scope of Responsibility**

Barnsley Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for and used economically, efficiently, and effectively.

The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency, and effectiveness.

The Accounts and Audit Regulations 2015, as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020, require the Council to conduct a review, at least once a year, on the effectiveness of its system of internal control and prepare an Annual Governance Statement that reports on that review alongside the Statement of Accounts.

## **4. The Principles of Good Governance**

The Council regularly reviews its governance arrangements and has adopted a Local Code of Corporate Governance, which is consistent with the seven principles of Corporate Governance as set out in the CIPFA/SOLACE (2016) Framework Delivering Good Governance in Local Government. The Council's Local Code is available here:



## Local Code of Corporate Governance

The seven principles within the CIPFA/SOLACE (2016) Framework Delivering Good Governance in Local Government are:

- Principle A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- Principle B - Ensuring openness and comprehensive stakeholder engagement
- Principle C - Defining outcomes in terms of sustainable economic, social, and environmental benefits
- Principle D - Determining the interventions necessary to optimise the achievement of the intended outcomes
- Principle E - Developing the entity's capacity, including the capability of its leadership and the individuals within it
- Principle F - Managing risks and performance through robust internal control and strong public financial management
- Principle G - Implementing good practices in transparency, reporting, and audit to deliver effective accountability

### **5. The Purpose of the Annual Governance Statement**

The Annual Governance Statement considers the effectiveness of our governance arrangements throughout 2021/22. It is an objective and honest appraisal of the effectiveness of our governance framework. It highlights where we have identified governance weaknesses but also where we want to further develop and improve them to ensure that we have as effective governance arrangements as possible that enable the organisation to deliver on its commitment to improving the lives of all residents and creating opportunity and prosperity for local people and businesses.

### **6. Reviewing our Effectiveness and the Governance Framework**

The governance framework comprises the systems and processes, culture, and values by which the Council is enabled, directed, and controlled and through which it accounts to, engages with, and leads the community. Part of that framework involves the management of risk. No risk management process can eliminate all risks and can therefore only provide reasonable and not absolute assurance of effectiveness. The Council's risk management system continues to be embedded across the organisation with risks being reviewed by the Senior Management Team (SMT), at directorate management teams (DMTs) and individual Business Units (BUs) throughout the year. The Audit and Governance Committee review strategic risks at each of their meetings, with Executive

Directors attending to provide a “deep dive” into the risks they own to give assurance that strategic risks are being reviewed and managed on a regular basis. Cabinet also reviews strategic risks on a 6 monthly basis.

To support the development of the AGS the following sections reflect the activity undertaken to review the effectiveness of governance across the Council:

- An annual facilitated self-assessment assurance process with all Business Units linked to areas of the governance framework to prompt consideration of the existence and adequacy of governance arrangements during 2021/22 – this approach ensures the engagement of all Executive Directors (ED’s) Service Directors (SD’s) and Heads of Service (HoS) in the process of assessing governance assurance across the organisation.
- The Strategic Risk Register which sets the culture and tone for the management of threats, concerns, and issues across the Council.
- The Annual Report of the Head of Internal Audit, Anti-Fraud and Assurance which provides an opinion on the adequacy and effectiveness of the Council’s risk management, control, and governance processes
- The work of the designated Data Protection Officer (DPO)
- The work of the Audit and Governance Committee which includes responsibility for monitoring the development and operation of corporate governance in the Council (the Audit and Governance Committee Annual Report provides further detail of the work of the committee during 2021/22 [[to include a link to the document](#)])
- The Council’s internal management processes, such as performance monitoring and reporting; the staff performance and development framework; employee awareness of corporate policies; monitoring of policies such as the corporate complaints and health and safety policies and budget management systems
- The report of the Council’s External Auditor
- The consideration of any significant matters arising in the year.
- Recommendations from external review agencies and inspectorates

Specific governance assurance statements are provided from the following statutory officers.

**a) Head of Paid Service**

As Chief Executive and the Head of Paid Service, I am responsible for the overall corporate and operational management of the council. In yet another challenging year for the council, borough and country, I remain both impressed and proud of the way the organisation continues to recover from the Covid crisis and deal with the significant and increasing service and economic pressures our services face, exacerbated by the growing cost of living crisis. I believe our governance arrangements remain strong, whilst always under review to ensure they support a more agile way of working. We have also made excellent progress in taking forward with partners our place-based vision for Barnsley in 2030 as The Place of Possibilities, which is also reflected in our Corporate Plan.

The Strategic Risk Register continues to provide a focused and strategic approach which further supports our focus on maintaining efficient and effective corporate governance.

The impact of the pandemic and now the cost-of-living crisis has prompted us to re-think and closely examine how we all work to maintain the high standards of service the council aims to achieve. In particular we are undertaking a series of service and cross cutting reviews as part of our MTFs and developing a programme to strengthen the culture of the organisation.

I support the areas for improvement presented in this Annual Governance Statement and look forward to another successful but inevitably challenging year ahead.

**b) Section 151 Officer**

As the Council's designated S151 Officer, I am responsible for the Council's financial governance, risk and control frameworks which ensure that the Council's financial decision making is both lawful and prudent. I am also responsible, in accordance with the statutory requirements set out in the Local Government Act 1972, for the proper administration of the Council's financial affairs.

I am satisfied that the Council's arrangements are robust in all regards and more than meet the minimum thresholds set out under statute. My view is corroborated from a number of independent sources including the AGS review process which has again identified financial management as an area of strength across the organisation, a positive self-assessment outcome against CIPFA's new statutory Financial Management Code and the External Auditor's continued positive feedback on the Authority's arrangements for securing Value for Money received in January of this year.

As well as providing assurance around the accounting period under consideration these arrangements have also allowed the Council to maintain a robust annual financial plan and medium-term financial strategy, facilitating long-term strategic planning whilst ensuring the Council's ongoing financial sustainability. Needless to say, the cost-of-living crisis and general inflationary pressures present further challenges to the council's finances that need to be considered within our financial plans.

As reported in the 2020/21 AGS, in June 2021, the Council was a victim of a sophisticated, determined and carefully planned external fraud. I immediately instigated a fundamental review and audit into the circumstances that allowed the fraud to succeed. Controls have been further strengthened and all staff have received updated phishing / fraud awareness training; therefore, I remain satisfied that the Council has a robust framework of financial management and control in place. A significant proportion of the loss was recovered by the Police (£1M), with the remaining unrecovered balance (£0.4M) being borne by the Council's self-insurance fund that is in place to cover any uninsured losses. The Council has sufficient levels of reserves to fully mitigate the impact of the theft of £400,000 from the Council ensuring that services are unaffected.

### **c) Monitoring Officer**

As the Monitoring Officer, I am responsible for ensuring both elected Members and Officers uphold high standards of behaviour and conduct in adherence of the law.

The demands placed on the Council's decision-making processes and the arrangements needed to support virtual meetings proved to be very successful with public engagement increasing during that time. The need to maintain absolute transparency and confidence in our governance arrangements was and remains critical to maintaining public support and confidence.

The areas of improvement set out in this Annual Governance Statement are noted and elected Members and Officers of the Council will work together to ensure we build on the progress made to date. I would like to take the opportunity to thank members of our Audit and Governance Committee in the way they have again carried out their role in such demanding circumstances and continued to provide the rigour expected when seeking assurances on how the Council conducts its governance and control systems and processes.

## 7. Internal Audit and the Opinion on Internal Control, Risk and Governance 2021/22

In accordance with the Accounts and Audit Regulations 2015 and the Public Sector Internal Auditing Standards (PSIAS), the Head of Internal Audit, Anti-Fraud and Assurance is required to provide independent assurance and an annual opinion on the adequacy and effectiveness of the council's internal control, governance, and risk management arrangements. This is achieved through the delivery of an annual programme of risk-based audit activity, including counter fraud and investigation activity. Management actions arising from the audit work are agreed with the aim of improving the internal control, governance, and risk management arrangements of the council.

Below is an extract from the Head of Internal Audit's annual report submitted to the Audit and Governance Committee at their meeting on 14<sup>th</sup> September 2022:

*“Taking the whole year into account and the audits completed, it is appropriate to give an overall interim **reasonable** (positive) assurance opinion for the year. The information supporting this opinion is provided below.*

*The engagement of senior managers and services across the Authority has once again been excellent and reflects a positive culture to embrace internal audit and look to identify opportunities to improve the effectiveness and efficiency of governance, risk management and internal controls. However, the challenges that Services face continue of course and to maintain positive assurance in the future that culture needs to continue also. The key issues arising from Internal Audit work in the year, in general terms, continue to relate to the significant pressures in most areas of the Council (with the Covid19 pandemic still impacting the Council), relentless demand and the drive for greater efficiency and changed ways of working. There is nothing new in these challenges and so the embedded awareness of governance and internal control issues should stand the Authority in good stead to manage the risks, concerns and issues that will inevitably occur.*

*The audit work undertaken, and planned for the current year, has sought to support management to embrace and meet these challenges. To highlight this issue, a number of senior managers have continued to request Internal Audit input during the year to provide support and assurances that the internal control framework in certain areas was effective (particularly in relation to the impact of Covid 19 and the government funding received to support the public and local businesses). This Internal Audit support was requested to highlight key control, governance and risk issues and assist management in how best to deal with them. Of key importance of course is the consideration and management of the identified and accepted risks moving forward.”*

Full details of the assurance provided in this statement can be found within the Internal Audit Annual Report for 2021/22, submitted to the Audit and Governance Committee on the 14<sup>th</sup> September 2022.

[Head of Internal Audit Annual Report 2021/22](#)

It should be noted that the internal audit planning process and in-year management of the audit plan involves discussions with SMT and wider senior management to ensure audit coverage is focussed on managing the key risk and priorities of the Council. Of particular relevance is the approach to risk management and broader governance assurance. There remains a clear culture of openness and engagement with Internal Audit across the Authority that supports the positive assurance opinion overall.

## **8. Data Protection Officer (DPO)**

The Council is required to appoint a DPO under the UK General Data Protection Regulations and Data Protection Act 2018. The key aspect of this role is to provide the Council with independent assurance regarding compliance with the data protection law.

The DPO has regular meetings with officers from the Information Governance Team and the Senior Information Risk Officer (SIRO) and reports to the Information Governance Board. The DPO also undertakes specific assurance reviews to support that independent assurance.

Independent assurance activity and general oversight continue to present a positive picture overall. The remit of the Information Governance Board provides a clear focus on compliance and awareness. Responses to Freedom of Information Requests and Subject Access Requests have improved significantly with virtually all being met within the agreed timescales. Significant work

continues around cyber and IT security, with regular phishing and password testing exercises to constantly ensure high levels of awareness and security. It was recognised again as part of the annual governance review process that the area of information governance and security remains a key aspect of governance to try and further reduce the number of data incidents. Actions identified in relation to information governance / data protection improvements are in place and are monitored by the Information Governance Board and Audit and Governance Committee, and discussed specifically in SMT.

The DPO and Internal Audit will continue to monitor management's response to the issues raised and conduct further independent reviews and audits on a continuous rolling basis. These will be reported to the Information Governance Board and the Audit and Governance Committee.

#### **9. External Audit [to be further reviewed]**

The Council's appointed external auditor is Grant Thornton LLP. They are required each year to carry out a statutory audit of the Council's financial statements and give a narrative commentary on the Council's value for money arrangements. As well as having regular meetings with the Service Director – Finance and Chief Executive, Grant Thornton also attend each Audit and Governance Committee to provide updates on the progress of their work, to answer questions from the Committee and importantly witness the operation of the Committee.

The Auditor's ISA260 Report providing their opinion on the accounts will be presented to the Audit and Governance Committee and to full Council in November. A separate narrative commentary on the Council's value for money arrangements will also be presented to the Committee. **The ISA260 report will be available in due course. [LINK TO ADD].**

#### **10. External Inspection and other Assurance Reports**

The Council is subject to various external inspections and also proactively invites support and challenge from regulators and peer reviews. The reports from these bodies provide valuable information and assurance to enable and ensure the maintenance of effective governance arrangements. The bodies that have provided reports and information are listed below.

##### **a) Local Government and Social Care Ombudsman – Referrals Made in 2021/22**

During 2020/21 there were 32 contacts received from the LGSCO and 2 from the Housing Ombudsman Service. Currently 3 of these we are still pending a decision. In relation to the other 31 contacts the known outcomes of these cases are as follows:

- 7 faults with injustice
- 1 fault but no injustice
- 1 no fault and no injustice
- 1 local settlement
- 9 discontinued investigations, not considering, or closed after initial enquiries
- 6 referred back to the Council to pursue
- 6 outside the jurisdiction of the LGSCO

Contacts received from the LGSCO are managed and facilitated by the Council's Customer Resolution Team and where the Council is found to be at fault actions are taken to address any issues highlighted by the services they relate to.

#### **b) Local Government and Social Care Ombudsman – Annual Review Letter 2022**

This letter issued in July 2022 provides details of annual performance statistics on the decisions made by the Local Government and Social Care Ombudsman for Barnsley Metropolitan Borough Council for the year ending 31 March 2022. The letter focuses on the outcomes of complaints and what can be learned from them, in relation to complaints upheld, compliance with recommendations and satisfactory remedy provided by the authority – [link to Annual Letter](#)

Council performance has improved in the first two areas but in relation to satisfactory remedy provided by the authority performance needs to improve and action will be taken forward in the AGS Action Plan (Appendix 1) to address this.

Performance in relation to customer feedback for the period April 2021 – March 2022 is published in the Council's Annual Customer Feedback Report [Annual Customer Feedback Report 2021/22](#)

#### **c) Children's Services – Ofsted Inspections**



There were 8 primary schools inspected during 2021/22. Three schools (Barugh Green Primary, Dodworth St Johns and Wilthorpe Primary) all received outcome ratings down on their previous Ofsted inspections, two were rated requires improvement and Dodworth St Johns was rated inadequate. Two schools received outcome ratings the same as their previous Ofsted inspection, Sandhill Primary continued to be rated requires improvement and Worsbrough Bank End continued to be rated good. Three schools (Hunningley Primary, West Meadows and Oakwell Rise) received improved outcome ratings on their previous Ofsted inspections, all are now rated good. There was one secondary school inspected during 2021/22. Netherwood received the same outcome rating (requires improvement) as in their previous Ofsted inspection.

The issues raised in the Ofsted reports relate to school specific matters and any actions identified in inspection reports are taken forward by the schools concerned. Details of all inspections can be found on the Ofsted website – [www.ofsted.gov.uk](http://www.ofsted.gov.uk)

#### **d) Care Quality Commission (CQC)**

Barnsley Metropolitan Borough Council is registered with the CQC to deliver 2 services:

- BMBC 0-19 Children's Service
- Community Enablement Services – the service consists of two distinct service types reablement service and shared live scheme.

CQC inspection of the 0-19 Children's Service in December 2021 rated the service as outstanding overall. The service has been registered with CQC since February 2017 and this was its first inspection. Positive feedback commented on many features including; good staffing levels, service users at the centre of safeguarding arrangements, proactive approaches to anticipating and managing risks, good care and treatment to families, children and young people with consistently better outcomes when compared with other similar services, effective and innovative team working, treating children, young people and their families with compassion and kindness, excellent feedback from service users, leaders at all levels were compassionate, inclusive and effective, and strategies and plans were fully aligned with plans in the wider health economy and leaders demonstrated commitment to system wide collaboration. Areas for improvement related to ensuring there is a robust process in place to

minimise the risk to the diversion of prescriptions and the service should ensure they involve service users (especially young people) in the design and delivery of their services.

The Community Enablement Services were last inspected in 2018 and received an overall rating of good.

Full inspection reports can be found on the CQC website – [www.cqc.org.uk](http://www.cqc.org.uk)

#### **e) Joint Area SEND Inspection (Ofsted and CQC)**

Barnsley's local area SEND inspection took place from the 20<sup>th</sup> to 24<sup>th</sup> September 2021. This was carried out by Ofsted and the CQC to review how well the local area meets its responsibilities for children and young people (aged 0-25) who have special educational needs and/or disability (SEND). [Link to Inspection Letter](#)

The outcomes of the joint inspection were considered by Cabinet on 15<sup>th</sup> December 2021 and Full Council on 3<sup>rd</sup> February 2022. The inspection letter noted the significant progress which local statutory partners had made in addressing the needs of children and young people with SEND in Barnsley. However, the joint local area inspection also highlighted two areas of significant weakness in provision which were of significant concern, as follows:

1. The engagement of, and communication with, parents and carers - local statutory partners need to ensure that the lived experience of families is influencing their strategic plans for services and provision.
2. Improving the identification of, and provision for, children and young people with SEND but without an Education, Health and Care Plan (EHCP).

It was determined that the local area (namely Barnsley Council and Barnsley CCG) must produce a Written Statement of Action (WSOA), to address these issues. The WSoA prepared includes specific, time-based and measurable actions; with clear articulation of which organisation is responsible for delivering the actions, how this will be monitored and evidenced to show the achievement of the declared aims.

Implementation will be governed by the system wide SEND Oversight Board and progress will be monitored and reported to the Cabinet on a quarterly basis as part of the Quarterly SEND Performance and Finance report arrangements.

**f) Children’s Social Care Joint Targeted Area Inspection (JTAI)**

This inspection took place from 23<sup>rd</sup> to 27<sup>th</sup> May 2022, and was carried out by inspectors from Ofsted, the Care Quality Commission (CQC) and Her Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS). The headline findings from the inspection were that most children in Barnsley receive the right support at the right time to identify risk and meet their needs across the “front door” services. A number of areas for improvement were identified.

[Link to the findings of the inspection](#)

Following the inspection Barnsley Council was identified as the principal authority in relation to Children’s Services, and they were tasked with preparing a written statement of proposed multi-agency actions in response to the findings from the inspection. Oversight of the action plan will be taken forward by local multi-agency safeguarding arrangements.

**g) Planning Regulatory Board**

During 2021/22, the Council received 1,065 planning applications and determined 1,012 of these. 96% of these decisions were delegated to officers with the overall percentage of applications granted being 90% - this is comparable with the overall average for England. 41 appeals have been decided by the Planning Inspectorate during 2020/21, 34 (83%) have been dismissed during the same period and 7 (17%) have been allowed.

During 2021/22 Barnsley Council was in the top 5% of planning authorities in terms of the number of enforcement notices issued – the Council issued 45 enforcement notices during this period a reflection of the proactive approach taken by the Planning Board.

**h) Information Commissioner’s Office (ICO)**

During 2021/22 there were 5 cases referred to the Information Commissioners Office (1 data breach and 4 information requests). The 1 data breach resulted in 2 recommendations, both of which have been considered and implemented. Of the 4 information request referrals, 2 related to freedom of information requests, 1 related to a data protection request and 1 was a clarification about a request. In relation to these 4 information requests, 2 decisions were partially upheld, 1 was not upheld and 1 was a request of clarification.

Any areas where improvements in internal processes are identified arising from ICO feedback or recommendations are acted upon. These are overseen by the Information Governance Board and Data Protection Officer.

#### **i) Health and Safety Executive**

During 2021/22 there were no formal or informal enforcement actions (i.e., Notice of Contravention, Improvement Notice, Prohibition Notice, or prosecution) against the Council by the Health and Safety Executive.

Occasional follow up enquiries are received from the Health and Safety Executive following accident/incident reports made under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR), however, none were formally investigated in 2021/22.

#### **j) Children's Services Peer Challenge**

A Peer Review of Children's Services was undertaken between 28<sup>th</sup> February and 3<sup>rd</sup> March 2022. Prior to the onsite review the team reviewed a range of documents and information including 16 case files. The team then spent four days onsite at BMBC which included interviewing key staff, partner organisations and children and families, attending meetings and visiting families and children's service settings.

:

The review team was impressed with arrangements for children's services in Barnsley. They noted that the council is driving for continuous improvement from a strong base and whilst there were no significant areas identified which required improvement, they provided some suggestions and observations to inform some "quick wins".

**k) Safeguarding Adults Peer Review**

A Peer Challenge Review was undertaken between 16<sup>th</sup> and 18<sup>th</sup> March 2022 and focused on the leadership, strategy and commissioning, outcomes and experiences of people who use the services and service delivery, effective practice and performance management.

The review found that the Barnsley Safeguarding Adults Board is both effectively preventing abuse and working in partnership with people to stop harm, and several areas of outstanding practice were identified. There were no recommendations made for areas for improvement. Some areas for consideration were offered to further strengthen the Board's work further, all of which align with the Boards existing plans for development and growth. These will be taken forward as part of an action plan and progress against the actions will be evaluated in the next Safeguarding Adults Annual Report 2022/23.

**l) Ofsted Inspection of Children's Home**

An Ofsted inspection of a Barnsley Council Children's Home in July 2022 rated the Home as inadequate identifying widespread failures. As a result, three compliance notices were issued to the Council under Section 22A of the Care Standards Act 2000. Ofsted identified actions to rectify the inadequacies and issued a timeframe for actions to be completed by 28<sup>th</sup> August 2022.

Ofsted have completed a further monitoring visit of the home where Leaders and Managers have demonstrated the actions taken to address and meet the compliance notices. Following the visit Ofsted have agreed and removed the compliance notices to the home. The service is anticipating a further full inspection from Ofsted.

**m) Public Health Peer Challenge – Alcohol Use**

A Public Health Peer Challenge was undertaken between 21<sup>st</sup> and 23<sup>rd</sup> June 2022 to look how effectively people with problematic alcohol use are identified and supported by the Council and key stakeholders. The review included interviews and discussions

with councillors, officers and partners, meetings with managers, practitioners, frontline staff, a review of documentation and meeting people with lived experience.

The review team identified many examples of quality provision across the borough. Recommendations in the report included a number of strategic and operational improvements; including that the Alcohol Alliance should create a shared coherent narrative of alcohol use for Barnsley and the consequences for all communities.

The Public Health Team will be developing an action plan and strategy and will work through the Alcohol Alliance to take forward these recommendations.

**n) Elections Issues – Association of Electoral Administrators Review of the Count for the Royston Ward and Health Check Report of BMBC’s Count Processes**

A serious failure in the local election count at one ward, Royston has prompted two pieces of review work undertaken by the Association of Electoral Administrators for the Council:

1. An investigation requested by the Councils Returning Officer to consider every aspect of the process of the Royston Ward count at the May 2022 local election.
2. A routine health check on the administration of the electoral registration process and the conduct of elections.

Although the failure in the Royston Ward Count did not change the election result, it had the potential to do so. The review found that the situation that occurred was because of human error and there was not one single point of failure, but several contributory issues which needed to be addressed to reduce the risks of such a situation occurring again.

The report made a number of recommendations for future improvements including training delivery for all staff, a review of all roles, responsibilities and processes at the postal vote opening at the count should be undertaken, and a review of the count layout should be undertaken. These recommendations were incorporated into an Elections Review Action Plan, which also addresses system improvements identified in the AEA Health Check Report.

The Elections Review Action Plan which is being actioned by an internal officer group chaired by the ED Core Services. It includes a total of 34 actions, 20 of which have already been completed. The remaining 14 actions have clear timelines for completion and the entire action plan will be delivered by end of December 2022.

## **11. Governance Issues Identified from the Annual Governance Review**

The annual governance review process comprises a facilitated self-assessment with each Business Unit. This ensures that the entire organisation has considered its compliance with governance processes and the opportunity to raise any concerns about wider corporate governance arrangements.

A meeting was held with each Business Unit, led by the Service Director, and involved their Heads of Service. The meetings were thorough and robust producing an honest assessment of understanding and compliance across the various areas of governance. The areas identified from the review process were:

### Areas of Strength

- Financial Management – high levels of understanding and compliance
- HR recruitment processes and HR processes generally – high levels of understanding and full compliance across Business Units
- Legislative Compliance – good understanding of how and when to access legal advice
- Business Continuity and Emergency Resilience Plans – all plans are up to date; staff awareness is good and the execution of plans effective
- Decision Making - good compliance with decision making and reporting processes
- Procurement – procurements undertaken in line with the Councils Commercial Strategy and Contract Procedure Rules

### Areas of continuing improvement and focus

- Information Governance – continue to work to further reduce the number of data breaches, continually ensure high levels of staff awareness of cyber risks and overall data security across the Council
- Risk Management – ensure consistent use of the risk management approach and system
- Equalities and Inclusion – scope to further improve equalities and inclusion awareness
- Personal Development Reviews – processes have improved, and compliance levels increased but scope to ensure consistent compliance across all BU's
- Performance Management and Data Quality – continue the development of KPI's and service standards in some BU's

#### Efficiency / Effectiveness improvements (Actions)

In addition to the identification of areas of the Council's governance arrangements where a specific improvement is identified, the annual review process seeks to identify where efficiencies can be made to make the governance framework even more effective. The sessions with BUs sought to identify where there may be a need to further review a corporate process, regardless of any compliance issues but to improve the engagement of BUs in the general drive to continuously strengthen our governance arrangements whilst ensuring they are efficient and as easy to comply with as possible. The following areas were highlighted:

- HR recruitment processes and HR processes generally – compliance is very good, but the introduction of a major new HR system will help to improve the ease of compliance and make important processes more efficient.
- Compliance with corporate procurement process is also high but again, there are opportunities to review some procurement stages and processes to improve efficiency.
- Partnership, Relationship and Collaboration Governance – continue with the work to develop a defined governance framework, guidance and reporting arrangements
- Declaration of Interest – full compliance with the completion of annual returns following the review undertaken
- Fraud awareness – continue work to ensure high levels of staff awareness and the continual assessment of fraud vulnerabilities, the roll-out of specific training to promote better general awareness and of the Council policies on fraud and corruption
- Review of mandatory training



- Health and Safety – re-introduction of Health and Safety Audits following a pause in the programme for the last 2 years due to COVID-19

The actions necessary to address the areas for continuing development and improvement have been captured in an action plan (Appendix 1) which will be monitored during the year by the Audit and Governance Committee.

Internal Audit have undertaken an independent review of the annual governance review process and preparation of the AGS. This review provided a reasonable (positive) assurance opinion. The review recognised the continued development and improvement in the AGR process and the excellent engagement of Business Units in the process. The review highlighted the following areas for improvement which will be implemented for the 2022/23 AGR process and AGS:

- Drafting procedures / process maps to cover the end-to-end AGR and AGS process;
- Ensuring that Business Unit and Domain Theme Lead related action plans are fully completed and agreed, with actions monitored to completion and reported / escalated as appropriate;
- Developing a robust process to compile the Governance Action Plan and to confirm that it includes all relevant areas for improvement (actions);
- Embedding governance assurance as 'business as usual' throughout the year.

## 12. Governance Action Plan

The Governance Action Plan (Appendix 1) comprises both the actions from the 2020/21 AGS Action Plan, actions identified from the self-assessment questionnaire reviews with Business Units and actions arising out of External Reports and has two parts:

- Part One identifies significant governance issues where improvements are required
- Part Two identifies areas where enhancements would improve the efficiency of systems and processes across the Council.

The Audit and Governance Committee will receive regular update reports on the action plan and can seek assurances that actions are being progressed.

Each identified action or area for further improvement is linked to one of the principles within the CIPFA guidance (see Section 4)

## Part One – Governance Issues

- a. **Partnership, Relationship and Collaboration Governance** – CIPFA/SOLACE – Principle B - Ensuring openness and comprehensive stakeholder engagement
  - Develop a defined governance framework with a corporate lead for partnerships and collaborations (2019/20)
- b. **LGSCO Annual Letter** – CIPFA/SOLACE – Principle D – Determining the interventions necessary to optimise the achievement of the intended outcomes.
  - Implementation of the recommendations within the LGCSO Annual Letter
- c. **Elections Report** - CIPFA/SOLACE – Principle A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
  - Implementation of the recommendations arising from the review of the count for the Royston Ward and Health Check undertaken by the Association of Electoral Administrators
- d. **SEND** – CIPFA/SOLACE – Principle B - Ensuring openness and comprehensive stakeholder engagement
  - The engagement of and communication with parents and carers. Local statutory partners need to ensure that the lived experience of families is influencing their strategic plans for services and provision
  - Improving the identification of and provision for, children and young people with SEND but without an Education, Health and Care Plan (EHCP)

## Part Two – Improvement Enhancements

- e. **Information Governance** - CIPFA/SOLACE – Principle F - Managing risks and performance through robust internal control and strong public financial management
- POD / Success Factors – learning and development – to explore more robust technical methods of rolling out training e.g., POD replacement / Success Factors (2019/20)
- f. **Personal Development Reviews** - CIPFA/SOLACE – Principle E – Developing the entity’s capacity, including the capability of its leadership and the individuals within it
- Success Factors (performance and goals) to be implemented (2019/20)
- g. **Risk Management** - CIPFA/SOLACE – Principle F - Managing risks and performance through robust internal control and strong public financial management
- Development of training material for inclusion on the POD system (2019/20)
  - Development of the wider governance assurance process across the Council to integrate with the new risk management approach – to be considered by the Governance and Ethics Board (2020/21)
- h. **Anti-Fraud Awareness** - CIPFA/SOLACE – Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- Continue work to improve staff awareness and the assessment of fraud risks and develop specific training to promote better general awareness of the Council’s policies on fraud and corruption (2020/21)
- i. **Workforce / HR Management** – CIPFA/SOLACE – Principle E – Developing the entity’s capacity, including the capability of its leadership and the individuals within it
- Review processes to improve efficiency and effectiveness with the introduction of a new HR system “Success Factors” (2020/21)
- j. **Procurement and Contract Management** – CIPFA/SOLACE – Principle F - Managing risks and performance through robust internal control and strong public financial management

- Through a strategic service review (over 18 – 24 months), explore improvements to procurement systems and processes to secure efficiencies and promote better awareness of the Commercial Toolkit and Strategy (process improvements will be identified during the strategic review)
- k. **Declaration of Interests** – CIPFA/SOLACE – Principle A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
  - Implementation of an improved system to record declarations of interest following a review of existing processes
- l. **Corporate Mandatory Training** – CIPFA/SOLACE - Principle E – Developing the entity’s capacity, including the capability of its leadership and the individuals within it
  - Undertake a review of mandatory training
- m. **Health and Safety** – CIPFA/SOLACE – Principle F - Managing risks and performance through robust internal control and strong public financial management
  - Re-introduction of Health and Safety Audits following a pause in the programme for the last 2 years due to COVID-19

### 13. Strategic Risk Register

A robust and dynamic Strategic Risk Register sets the culture and tone for the management of threats, concerns and the assurances required across the Council. The engagement of the Senior Management Team (SMT) in the risk management process through their ownership and review of strategic risks on a quarterly basis demonstrates a strong commitment to lead and champion risk management “from the top”, and further reinforces the continuing development of a risk management culture across the Council.

The risks below are owned by SMT, with the management of individual risks being allocated to a member of SMT as the ‘risk manager’, and any necessary actions to provide assurances allocated to Action Owners, being those senior managers best placed to take responsibility to drive the implementation of the identified actions. The current strategic risks are:

- *Threat of fraud and/or cyber-attack* – increased threats of fraud and cyber-attacks against the Council

- *Financial sustainability* – there are several significant emerging risks facing the Council (some of which are fluid and yet to be quantified) if unchecked they could pose a major threat to the Councils' ongoing financial sustainability
- *Zero carbon and environmental commitments* – there are significant financial, reputational, business and community risks associated with work to ensure the Council achieves its ambition to be zero carbon by 2045.
- *Potential death of a child/safeguarding failure in children's services* – maintain a focus to ensure all reasonable measures are in place and are effective
- *Meeting Care Act 2014 responsibilities* – the combined impact of the pandemic, reform programme requirements and the cost-of-living crisis could cause challenges for the Council in meeting the statutory requirements of the Care Act.
- *Community resilience* – that individuals and families are experiencing increased strain as a consequence of the cost-of-living crisis and other social impact factors.
- *Health protection emergency* – e.g., Covid 19 Pandemic – ensuring robust well understood arrangements are in place to deal with any health protection emergency
- *Inclusive economy* – impact of Covid, accelerated downturn on the local economy, increasing inflation and impact of cost-of-living crisis adding to pressures on the local economy
- *Glassworks* – ensure robust governance of the project
- *Potential for a safeguarding failure in Adult Social Care* – maintain a focus to ensure all reasonable measures are in place and are effective
- *Partnership and collaboration governance* – need to have robust, well governed but flexible and responsive arrangements for partnership working
- *Organisation resilience* – need to understand issues around leadership, general workforce capacity and welfare and recognise that organisational resilience is not as high as it was pre pandemic – need to find ways to recover post pandemic
- *Emergency resilience* – need to ensure the Council has robust mechanisms to prepare for, respond to and recover from civil emergencies and business interruptions
- *SEND* – new controls in place and an Oversight Board established, continue to monitor delivery, cost effectiveness and satisfaction rates
- *Educational outcomes progress* – continue to monitor with particular focus on improving outcomes for vulnerable groups and boys

SMT is responsible for ensuring that the Strategic Risk Register continues to express those high-level concerns, issues and areas of strategic focus which have a significant bearing upon the overall achievement of corporate objectives and that they are being appropriately managed.

To provide assurances that the Strategic Risk Register is being appropriately managed, the Audit and Governance Committee receive regular updates including presentations on the strategic risks from the relevant Executive Director. These presentations provide the committee with a deep dive review into the strategic risk and an opportunity to obtain an assurance from the Executive Director about the effectiveness of the mitigations and action plans in place to address the risk. Cabinet also receives six-monthly updates.

#### 14. Impact of Coronavirus

During the period April 2021 to March 2022 there was a continued and significant impact on Council services due to the COVID-19 pandemic. The Council has co-ordinated a response, as well as directly responding itself, to ensure that resources have been prioritised to those most in need with essential assistance being provided right across all parts of the Borough. Despite the challenges, the Council has maintained key statutory and essential services whilst adapting provision to also provide alternative virtual services. Our robust response to the pandemic has added assurance to the effectiveness of the Council's Business Continuity Plans, communications strategy, and governance arrangements.

Robust governance arrangements continued to be in place through a Gold and Silver Group structure, linked to the Local Resilience Forum and Barnsley CCG. A strategic threat and risk assessment process was also established and has been maintained throughout.

Although still with a focus on responding to ever-changing local and national circumstances, a Recovery and Renewal Strategy has been developed and is continuously reviewed and updated. It aims to coordinate a strong collaborative recovery which is sensitive to the needs of those affected by the pandemic. It seeks to enable the stabilisation, rebuild and restoration of health, social, economic, and political well-being of the communities of Barnsley as the Council deals with the pandemic, and is aligned to the Barnsley 2030 vision and ambitions. The Strategy focuses on 5 themes which are aligned to regional and national themes, these are:

- **Health and Wellbeing** - To continue to reduce and suppress infection across the borough and to heal and restore the health and wellbeing of Barnsley people

- **Business Economy** - To ensure that the borough's communities and businesses positively move on from COVID-19. To protect jobs & keep people in work. To bring back public and investor confidence in our local economy, high streets, and attractions.
- **Community Resilience** - Provide oversight and coordination of the recovery arrangements for communities and individuals adversely impacted by Covid19.
- **Education and Skills** - Safely return children and young people to early years settings, schools and post-16 learning
- **Infrastructure and the Environment** -To safely reinstate infrastructure and transport networks as soon as practicable and restore public confidence

These arrangements sit within the context of the Local Resilience Forum arrangements which themselves seek to coordinate a strong partnership recovery for the communities of South Yorkshire affected by the pandemic in the short, medium, and long term. The response to the pandemic has highlighted an excellent collaborative approach to partnership working amongst all partner agencies.

The Council and the CCG's individual and joint response has been led through a command, control and co-ordination structure which variously includes single and multi-agency groups. Over time these have transitioned to focus on both response and recovery. The Council has a Recovery and Renewal Group consisting of Service Directors and Heads of Service from across the Council, with this reporting to the Council's Strategic Gold Group. Through multi-agency groups, the Council is also continuing to work with senior leaders within partner organisations including health and emergency services, the wider public sector, and the voluntary sector.

An initial / interim review to identify lessons learnt from the initial response phase has been undertaken and this is currently being reviewed to produce a collated list of opportunities for improvement and recommendations. Going forward, the Council's recovery approach will include a full review of the impact of coronavirus, the lessons learnt, and the opportunities rebuild for the future.

Throughout 2021/22 we continued to respond accordingly, working rapidly and effectively in collaboration with council colleagues and partners locally, regionally, and nationally. The Health Protection Board, Outbreak Control Engagement Board and Outbreak Management Group received regular updates and reports on the evolving Covid-19 situation. Our governance structures and approaches to outbreak management are well established and robust with oversight from UKHSA. At the same time, we remain flexible in response to demands as Government advice changed.

## 15.A Forward Look

Although an annual governance statement is intended to provide a reflection of the financial year just gone, it is also important to highlight and acknowledge that where the Council has challenges, or is implementing major changes, assurance can be provided that due regard is given to maintaining and using effective governance to ensure the achievement of objectives.

In particular, the impact of the pandemic forced an immediate move to more agile working for many employees. Having considered that experience, we've changed our working arrangements and launched our Smart Working Programme. This programme will be further reviewed to ensure it best meets our operational responsibilities and the maintenance of effective control and governance.

The Council continues to work with other organisations in many ways. The need to ensure all such relationships, whether they are formal contracts, collaborations or partnerships are effectively governed is ever more important and particularly pertinent in relation to the new integrated care system, across the local NHS organisations and Council.

The national and indeed international landscape will continue to provide further challenges to the Council in terms of exceptional inflationary pressures, supply chain problems and the particular difficulty in the recruitment and retention of staff all of which present further pressure on the council's ability to deliver our ambitious investment and transformation programmes. There will inevitably be many more uncertainties that we will need to work with over the coming year and beyond. What is important therefore is the maintenance and continual review of our governance arrangements that will ensure we are in the best possible position to respond positively and responsibly to these pressures and challenges. To that end further work is underway through a Governance and Ethics Board, to review aspects of the council's governance arrangements to ensure they are as efficient as possible.

## 16. Conclusion

This AGS demonstrates that the systems and processes the Council employs provide a comprehensive framework upon which to give assurance to the Council and residents of the Borough that its governance arrangements were in place and effective overall during 2021/22 and into 2022/23.



The governance arrangements outlined in the AGS have been applied throughout the year and up to the date of the approval of the Annual Accounts. The annual review has provided an effective process to identify any governance issues and to put in place the necessary improvement actions. The annual review process and action plan demonstrates the culture of the Council to robustly challenge itself and constantly seek out and demonstrate opportunities to improve.

Along with every organisation in the country, the Council continues to recover from the Coronavirus pandemic and more recently respond to the significant inflationary and general economic challenges. It is recognised that the Council will have significant issues to consider and address which will have longer-term implications for how services are delivered and the financial resources available to support that service delivery.

As highlighted in the Narrative Report within the statement of accounts, we will remain committed to seek continuous improvement and demonstrate the best use of resources and value for money.

The annual review has identified, overall, that the Council continues to have an effective framework of governance. The challenging approach we take in the preparation of the AGS has identified areas where we want to improve further with the necessary actions being agreed. The implementation of AGS action plan will again be closely monitored by the Audit and Governance Committee.

## Annual Governance Statement Action Plan - Significant Governance Issues where Improvements are Required

AGS	Area Identified / Action	Lead Officer / Action Officer	Timescales
2020/21	<b>Partnership, Relationship and Collaboration Governance – Governance Improvement</b> <ul style="list-style-type: none"> <li>Develop a defined governance framework with a corporate lead for partnerships and collaborations</li> </ul>	SD Finance / Head of Internal Audit, Anti-Fraud and Assurance	December 2022
2021/22	<b>LGSCO Annual Review Letter 2021/22</b> <ul style="list-style-type: none"> <li>Development of POD training on complaints management</li> <li>Delivery of training courses – to be rolled out in stages commencing with Adult Social Care and Children’s Social Care Teams</li> </ul>	SD Business Improvement, HR & Communications / Customer Resolution Manager	September 2022  March 2023
2021/22	<b>Elections Report</b> <ul style="list-style-type: none"> <li>Implementation of the recommendations of the Elections Report Review of the Count for the Royston Ward</li> </ul>	ED Core Services / SD Law and Governance	December 2022
2021/22	<b>SEND – address the 2 areas of significant weakness:</b> <ul style="list-style-type: none"> <li>The engagement of and communication with parents and carers. Local statutory partners need to ensure that the lived experience of families is influencing their strategic plans for services and provision</li> <li>Improving the identification of and provision for, children and young people with SEND but without an Education, Health and Care Plan (EHCP)</li> </ul>	Barnsley MBC and Barnsley CCG Lead Officer – ED Children’s Services	

**Annual Governance Statement Action Plan - Areas where Improvement Enhancements would improve the Efficiency of Systems and Processes across the Council.**

<b>AGS</b>	<b>Area Identified / Action</b>	<b>Lead Officer / Action Officer</b>	<b>Timescales</b>
<b>2019/20</b>	<b>Information Governance – Efficiency Improvement</b> <ul style="list-style-type: none"> <li>• POD / Success Factors – learning and development</li> </ul>	SD Customer Information and Digital Systems	2023/24
<b>2019/20</b>	<b>Personal Development Reviews – Efficiency Improvement</b> <ul style="list-style-type: none"> <li>• Success Factors (performance and goals) to be implemented</li> </ul>	SD Business Improvement, HR & Communications / Head of HR and Organisational Development	2023/24
<b>2019/20</b>	<b>Risk Management - Governance Improvement</b> <ul style="list-style-type: none"> <li>• Development of training material for inclusion on the POD system</li> </ul>	Head of Internal Audit, Anti-Fraud and Assurance	January 2023
<b>2020/21</b>	<b>Risk Management - Governance Improvement</b> <ul style="list-style-type: none"> <li>• Development of the wider governance assurance process across the Council to integrate with the new risk management approach – to be considered by the Governance and Ethics Board</li> </ul>	Head of Internal Audit, Anti-Fraud and Assurance	March 2023
<b>2020/21</b>	<b>Anti-Fraud Awareness – Governance Improvement</b> <ul style="list-style-type: none"> <li>• Continue work to improve staff awareness and the assessment of fraud risks, develop specific training to promote better general awareness of the Council policies on fraud and corruption</li> </ul>	SD Finance / Head of Internal Audit, Anti-Fraud and Assurance	October 2022

<b>AGS</b>	<b>Area Identified / Action</b>	<b>Lead Officer / Action Officer</b>	<b>Timescales</b>
<b>2020/21</b>	<b>Workforce / HR Management – Efficiency Improvement</b> <ul style="list-style-type: none"> <li>Review processes to improve efficiency and effectiveness with the introduction of a new HR system “Success Factors”</li> </ul>	SD Business Improvement, HR & Communications / Head of HR and Organisational Development	2023/24
<b>2021/22</b>	<b>Procurement and Contract Management – Efficiency Improvement</b> <ul style="list-style-type: none"> <li>Through a strategic service review (over 18-24 months), explore improvements to procurement systems and processes to improve efficiencies and promote better awareness of the Commercial Toolkit and Strategy (process improvements will be identified during the strategic review)</li> </ul>	SD Finance / Head of Strategic Commissioning, Contracts and Procurement	April 2024
<b>2021/22</b>	<b>Declarations of Interest – Governance Improvement</b> <ul style="list-style-type: none"> <li>Implementation of an improved system to record declarations of interest following a review of existing processes</li> </ul>	SD Business Improvement, HR & Communications / Head of HR and Organisational Development	November 2022
<b>2021/22</b>	<b>Corporate Mandatory Training – Governance Improvement</b> <ul style="list-style-type: none"> <li>Undertake a review of mandatory training</li> </ul>	SD Business Improvement, HR & Communications / Head of HR and Organisational Development	October 2022
<b>2021/22</b>	<b>Health and Safety – Governance Improvement</b> <ul style="list-style-type: none"> <li>Re-introduction of Health and Safety Audits from June 2022 following a pause in the programme for the last 2 years due to COVID-19</li> </ul>	SD Business Improvement, HR & Communications / Head of Corporate Health & Safety and Emergency Resilience	Throughout 2022/23 and into 2023/24

AGS	Area Identified / Action	Lead Officer / Action Officer	Timescales
2021/22	<p><b>AEA Recommendations Health Check Report Elections Count Process – Governance Improvement</b></p> <ul style="list-style-type: none"> <li>Implementation of the recommendations of the Health Check Report</li> </ul>	ED Core Services / SD Law and Governance	December 2022

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# Item 6

## BARNSELY METROPOLITAN BOROUGH COUNCIL

**REPORT OF:** SERVICE DIRECTOR FINANCE (S151 OFFICER)

**TITLE:** AUDITED 2021/22 STATEMENT OF ACCOUNTS

<b>REPORT TO:</b>	<b>Audit &amp; Governance Committee</b>
<b>Date of Meeting</b>	<b>16<sup>th</sup> November 2022</b>
<b>Cabinet Member Portfolio</b>	<b>Councillor Alan Gardiner</b>
<b>Key Decision</b>	<b>YES</b>
<b>Public or Private</b>	<b>Public</b>

### **Purpose of report**

This report presents the Council's revised 2021/22 Statement of Accounts, following the statutory audit period.

### **Recommendations**

It is recommended that:

- **The Audit & Governance Committee notes the revised 2021/22 Statement of Accounts following the statutory audit period;**
- **The Audit & Governance Committee notes the Council's Letter of Representation;**
- **The Audit & Governance Committee formally recommends approval of the audited statement of accounts & Letter of Representation to Full Council at the meeting on the 24<sup>th</sup> November 2022.**

## **1. INTRODUCTION**

- 1.1 In typical years, the Council has followed The Accounts and Audit Regulations 2015 which sets out the requirements for the production and publication of its financial statements. The main requirement was that the Council should lodge a Code of Practice on Local Authority Accounting (the Code) compliant set of accounts with the External Auditor by no later than 31<sup>st</sup> May.
- 1.2 During the last 2 years, a review has been undertaken by Sir Tony Redmond on the oversight of local audit and the transparency of local authority financial reporting, named The Redmond Review. One of the areas of focus of the review related to the timescales that both local authorities and external auditors have to comply with as a result of a significant proportion of the audits not meeting the existing statutory deadlines.
- 1.3 As a result, a recommendation from the review was that for two years (covering the

period 2020/21 and 2021/22), the statutory deadline for the external auditor's final opinion would be extended from 31<sup>st</sup> July to 30<sup>th</sup> September, after which time, the Government would assess the impact. Since this review, in December 2021, further proposed measures were announced by Government to support the timely completion of local government audits and the ongoing stability of the local audit market. The proposals include extending the published/audited deadline to 30 November 2022 for the 2021/22 accounts, then reverting to 30 September for five years until 2027/28.

- 1.4 The Council met its statutory obligation of lodging its draft statement of accounts with the External Auditor by the end of July 2022.
- 1.5 Members of the Committee will be aware that the External Auditors for 2021/22 are Grant Thornton.

## **2. CURRENT POSITION**

- 2.1 The Council's Auditors, Grant Thornton, commenced their audit work in early August and to date, have practically completed all work on the audit of the Council's 2021/22 financial statements. There remains a relatively low-level number of queries outstanding, none of which are expected to impact on the Auditor's opinion on the accounts.
- 2.2 However, Members should note that there is a national issue affecting all local authorities that hold infrastructure assets [roads, footpaths, bridges etc.] in respect of the valuation and presentation of those assets. The Council is awaiting clarity from the Government in terms of an expected statutory override in respect of the treatment of these assets which would allow a departure away from the Code of Practice requirements for 2021/22.
- 2.3 Effectively, these accounts will remain draft until the above issue is resolved. Members will be updated accordingly in due course upon resolution.
- 2.4 The ISA 260, which is the formal report from the Auditors to 'those charged with governance', is presented to Members of the Committee on this agenda for comment. Please note, this covering report is not intended to take Members through the ISA 260 Report.
- 2.5 Following practical completion of the audit, a number of minor amendments are proposed to be made to the draft accounts presented in July, following discussion with the External Auditors.
- 2.6 The proposed changes relate to a number of presentational adjustments made to the accounts, again, as outlined within the External Auditor's report.
- 2.7 The revised set of accounts, complete with tracked changes from the draft set of accounts is attached at Appendix 1 and has been updated to reflect these changes.
- 2.8 Also, at Appendix 2, is the Council's Letter of Representation to the Auditors for Members' information.

## **3. PROPOSAL**

- 3.1 That following receipt of the Auditor ISA 260 Report, the Service Director Finance (the Council's S151 Officer) submits the revised, audited 2021/22 Statement of Accounts to the Full Council meeting of the 24<sup>th</sup> November 2022 for consideration and comment.



## **4. IMPLICATIONS OF THE DECISION**

### **Financial Implications**

- 4.1 The Authority's revised statutory financial statements for the financial year 2021/22 are attached at Appendix 1 to this report with 'tracked changes' to allow Members sight of the amendments being made as part of the audit process, since the draft accounts which were considered by Members in July.
- 4.2 **Risks** - There are no issues arising directly from this report.
- 4.3 **Legal** - There are no issues arising directly from this report.
- 4.4 **Equality** - There are no issues arising directly from this report.
- 4.5 **Sustainability** - There are no issues arising directly from this report.
- 4.6 **Employee** - There are no issues arising directly from this report.
- 4.7 **Communications** - There are no issues arising directly from this report.

## **5. CONSULTATION**

- 5.1 The Statement of Accounts has been prepared in conjunction with all Executive Directors and Financial Services support staff. The audit process has been overseen by the Council's S151 Officer and the Audit Lead from Grant Thornton. External Audit has a statutory obligation to issue their opinion on the Council's accounts by no later than 30<sup>th</sup> November 2022.

## **6. ALTERNATIVE OPTIONS CONSIDERED**

- 6.1 There are no alternative options to be considered

## **7. REASONS FOR RECOMMENDATIONS**

- 7.1 This report and appendices are required to be approved to the Council's Full Council on the 24<sup>th</sup> November 2022.

## **8. GLOSSARY**

CIPFA - Chartered Institute of Public Finance and Accountancy

## **9. LIST OF APPENDICES**

- 9.1 Appendix 1 – Statement of Accounts 2021/22 – Tracked Changes  
9.2 Appendix 2 – Letter of Representation 2021/22

## **10. BACKGROUND PAPERS**

- 10.1 Various closedown files, working papers and external audit schedules are available for inspection within the Finance Business Unit.

**11. REPORT SIGN OFF**

<b>Financial consultation &amp; sign off</b>	Neil Copley 8 <sup>th</sup> November 2022
<b>Legal consultation &amp; sign off</b>	

**Report Author: Neil Copley**  
**Post: Service Director – Finance (S151 Officer)**  
**Date: 8<sup>th</sup> November 2022**

# **BARNSLEY MBC**

# **STATEMENT OF ACCOUNTS**

# **2021 / 22**



# STATEMENT OF ACCOUNTS 2021/22

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**SECTION 1**

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**Barnsley  
Metropolitan  
Borough  
Council**

**2021/22  
Narrative  
Report**

**Introduction and Contents**

This narrative report aims to provide information about the Council and the context on the environment it operates in. It also details the Council's long-term objectives and outcomes up to Barnsley 2030, and outlines the Council's corporate performance for the 2021/22 financial year against these objectives. This report also summarises the key messages within the financial statements for the reader of these accounts.

The report will cover:

**Introduction & Contents****Introducing Barnsley:**

[Where is Barnsley?](#)

[What is Barnsley's Profile?](#)

[Interactive Maps of the Borough](#)

**Introducing Barnsley Metropolitan Borough Council:**

[Who Are We?](#)

[Our Council Plan](#)

[Our Key Strategies](#)

[Our Vision & Priorities](#)

[Our Corporate Outcomes](#)

[Key Performance Against Priorities](#)

[Our Values](#)

**Our 2021/22 Financial Performance:**

[What The Council Spent in 2021/22 - Day to Day \(Revenue\)](#)

[What The Council Spent in 2021/22 \(Capital\)](#)

[2021/22 Treasury Management Overview](#)

[Summary of the Council's Balance Sheet](#)

[Summary of the Council's Pension Fund Position as at 31st March 2022](#)

[Key Projects](#)

[The Council's Approach to Risk Management](#)

[Future Spending Plans & Assessment of the Future Economic Climate](#)

[The Impact of the Coronavirus \(COVID-19\) Pandemic](#)

**Our 2021/22 Statement of Accounts:**

[The Form of the Statement of Accounts](#)

[Change of Accounting Policies in 2021/22](#)

[Post Balance Sheet Events](#)

# Introducing Barnsley

## Where is Barnsley?

**Barnsley** is a large town in **South Yorkshire**, located approximately halfway between Leeds and Sheffield. The **town centre** lies on the west bank of the Dearne Valley.

**Barnsley** is surrounded by several smaller settlements which together form the **Metropolitan Borough of Barnsley**. The **borough** is dissected by the M1 motorway.



Barnsley shown within South Yorkshire

OS grid reference	SE3406
• London	175 mi (281 km) SSE
Metropolitan borough	Barnsley
Metropolitan county	South Yorkshire
Region	Yorkshire and the Humber
Country	England
Sovereign state	United Kingdom
Post town	BARNSELY
Postcode district	S70-S75
Dialling code	01226
Police	South Yorkshire
Fire	South Yorkshire
Ambulance	Yorkshire
UK Parliament	Barnsley Central

## What is Barnsley's Profile?

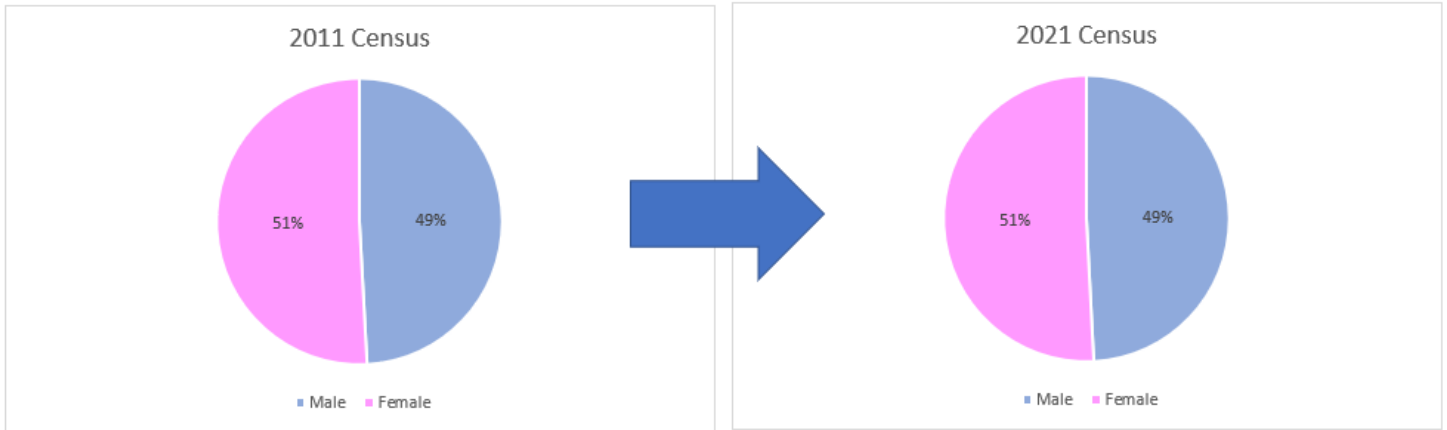
The National Census for England and Wales has been recently conducted [in March 2021] and has started to be published by the Office of National Statistics in June 2022, with the initial population / demographic data released. The information below provides an initial analysis of the changes for the Borough on this initial data release, comparing to the 2011 Census.



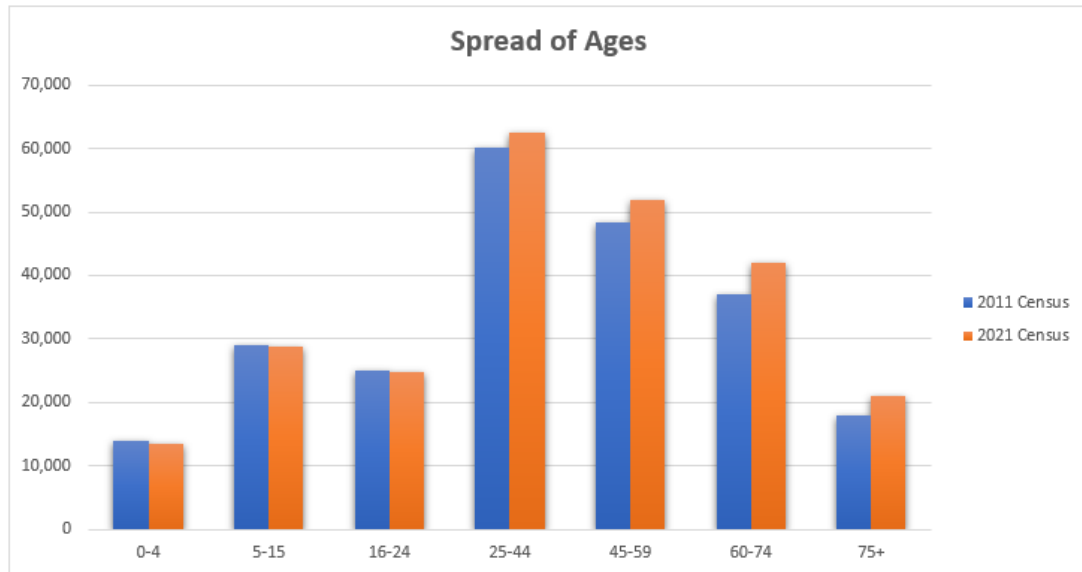
## STATEMENT OF ACCOUNTS 2021/22

Barnsley MBC					Yorks & Humber	England
Measure	2011 Census	2021 Census	Change	% Change	% Change	% Change
Total Population	231,221	244,600	+13,379	+5.8%	+3.7%	+6.6%
<b>Gender:</b>						
Male	113,634	120,300	+6,666	+5.9%	+3.5%	+6.1%
Female	117,587	124,300	+6,713	+5.7%	+4.0%	+7.0%
<b>Age:</b>						
0-4	13,957	13,500	-457	-3.3%	-9.1%	-7.3%
5-15	28,929	28,800	-129	-0.4%	-1.6%	+0.9%
16-24	24,934	24,700	-234	-0.9%	+0.8%	+5.5%
25-44	60,171	62,400	+2,229	+3.7%	+0.2%	+3.1%
45-59	48,377	52,000	+3,623	+7.5%	+6.0%	+10.1%
60-74	36,923	42,100	+5,177	+14.0%	+13.1%	+14.2%
75+	17,930	21,100	+3,170	+17.7%	+15.8%	+17.7%

**Gender Split**



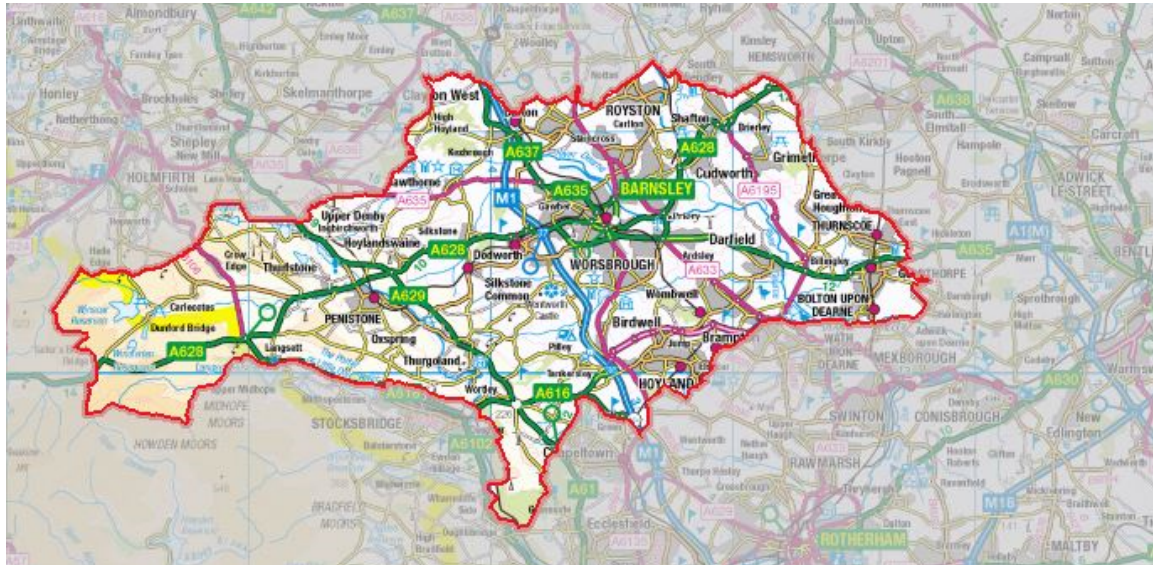
**Spread of Ages**



The second and third phases, that relate to more detailed data is expected in early 2023.

# STATEMENT OF ACCOUNTS 2021/22

## Interactive Maps of the Borough



These interactive maps give key information about both the Borough in general and more specifically about the Council's functions. The interactive maps that can be viewed from the link below include:

- |   |  |   |   |
|---|--|---|---|
| <ul style="list-style-type: none"> <li>Administration             <ul style="list-style-type: none"> <li>Area Councils</li> <li>Safer Neighbourhood Teams</li> <li>Parishes</li> <li>Polling Districts</li> <li>Wards</li> </ul> </li> <li>Education             <ul style="list-style-type: none"> <li>Advanced Learning Centres</li> <li>Nursery</li> <li>Pre School</li> <li>Primary Schools</li> <li>Secondary Schools</li> <li>Special Schools</li> </ul> </li> <li>Childcare             <ul style="list-style-type: none"> <li>Breakfast Clubs</li> <li>Childrens Centre</li> <li>Out of School Clubs</li> </ul> </li> <li>Services             <ul style="list-style-type: none"> <li>Customer Service Centres</li> <li>Bring It Recycling</li> <li>Household Waste Recycling</li> </ul> </li> <li>Transport             <ul style="list-style-type: none"> <li>Bus Stops</li> <li>Car Parks</li> <li>Train Stations</li> <li>Variable Message Signs</li> </ul> </li> <li>Healthcare             <ul style="list-style-type: none"> <li>Dentist</li> <li>GP Surgery</li> <li>Hospital</li> <li>Opticians</li> <li>Pharmacy</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Leisure             <ul style="list-style-type: none"> <li>Leisure Centre</li> <li>Library</li> </ul> </li> <li>Winter Maintenance             <ul style="list-style-type: none"> <li>Primary Gritting Route</li> <li>Grit Bins</li> </ul> </li> <li>English Heritage             <ul style="list-style-type: none"> <li>Listed Buildings</li> <li>Historic Parks &amp; Gardens</li> </ul> </li> <li>Residential             <ul style="list-style-type: none"> <li>Area to Remain Free From Development Due To Impact On Historic Environment</li> <li>Housing Allocation</li> <li>Site for Travellers</li> </ul> </li> <li>Commercial / Retail             <ul style="list-style-type: none"> <li>District or Local Centre</li> <li>Primary Shopping Area</li> <li>Primary Shopping Frontage</li> <li>Retail Park</li> <li>Secondary Shopping Frontage</li> </ul> </li> <li>Employment             <ul style="list-style-type: none"> <li>Employment Allocation</li> <li>Land Reserved for Employment</li> <li>Land Proposed for Mixed Use</li> <li>Proposed School Site</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Resources             <ul style="list-style-type: none"> <li>Area of Search for New Minerals</li> <li>Site Safeguarded for Mineral Extraction</li> <li>Site with Planning Permission for Mineral Extraction</li> </ul> </li> <li>Town Centre             <ul style="list-style-type: none"> <li>Town Centre: Landmark Building</li> <li>Town Centre: Gateway</li> <li>Town Centre: The Green Sprint</li> <li>Town Centre: Junction Improvement</li> <li>Town Centre: Primary Shopping Area</li> <li>Town Centre: Shopping Frontages</li> <li>Town Centre: Proposed Cycle Route</li> <li>Town Centre: Development Site</li> <li>Town Centre: Priority Site Public Space Improvement</li> <li>Town Centre: Other Public Space Improvement</li> <li>Town Centre: Gateway Site for Public Open Space Improvement</li> </ul> </li> <li>Water             <ul style="list-style-type: none"> <li>Canal - Historic Route</li> <li>Canal - Safeguarded Route</li> <li>Functional Floodplain (Floodzone 3b)</li> </ul> </li> <li>Area of Search (Wind Turbines)             <ul style="list-style-type: none"> <li>Industrial / Business Parks</li> <li>Moorland Fringes / Upland Pastures</li> <li>Rolling Wooded Farmland</li> <li>Settled Arable Slopes</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Green Belt, Greenspace &amp; Conservation             <ul style="list-style-type: none"> <li>Greenspace</li> <li>Allotment</li> <li>Biodiversity or Geological Interest Site</li> <li>Conservation Area</li> <li>Green Belt</li> <li>Green Way</li> <li>Nature Improvement Area</li> <li>Park and Garden of Historic Interest</li> <li>Scheduled Ancient Monument</li> <li>Peak District National Park</li> <li>School Grounds</li> <li>Safeguarded Strategic Waste Management Site</li> <li>Settlement</li> <li>Town Centre</li> <li>Urban Fabric</li> <li>Approved Planning Applications</li> <li>Undetermined Planning Applications</li> <li>Refused Planning Applications</li> <li>Planning Applications (All)</li> <li>Planning Constraints</li> <li>Public Rights of Way                 <ul style="list-style-type: none"> <li>Bridleway</li> <li>Footpath</li> <li>Restricted byway</li> </ul> </li> </ul> </li> </ul> |
|---|--|---|---|

The link to all the above maps can be found here:

<https://www.barnsley.gov.uk/barnsley-maps/>

# Introducing Barnsley Metropolitan Borough Council

## Who Are We?

**Barnsley Metropolitan Borough Council**, created on **1 April 1974**, is the local authority of the Metropolitan Borough of Barnsley in **South Yorkshire**, England. It is a **Metropolitan District Council**, one of four in South Yorkshire and one of 36 in the metropolitan counties of England and provides the majority of **local government services** in Barnsley. Further information on the Council's **Constitution** can be found on the Council's website and via the link below:

### [Council's Constitution](#)



### Local Councillors (The Council)

**Local Councillors** are elected by the community to decide how the **Council** should carry out its various activities. They represent **public interest** as well as individuals living within the ward in which he or she has been **elected** to serve a term of office.

They have regular contact with the **general public** through council meetings, telephone calls or surgeries. **Surgeries** provide an opportunity for any ward resident to go and talk to their **Councillor** face to face and these take place on a regular basis.

A list of current **Councillors** can be found on the Council's website and via the link below:

### [Councillors](#)

Barnsley Metropolitan Borough Council	
Third of council elected three years out of four	
	
Type	Metropolitan district
History	
Founded	1 April 1974
Structure	
Seats	63 councillors
Meeting place	
	

### The Cabinet

**The Cabinet** is composed of the **Leader** and seven other **Councillors**, who are all members of the **biggest political group** of the Council. It has overall responsibility for the services that the Council provides and works within the **agreed policies** and **approved budget** of the Council.

Recommendations on major items of **policy** and on the **annual budget** and **capital**

**programme** are passed to the Council for consideration and **approval**.

Details of **Council, Cabinet** and **other committees**, including decisions / reports can be found on the Council's website and via the link below:

### [Committee Details](#)

### Council Structure & Senior Management Team

During 2021/22, the Council was structured into four main service directorates:

**Adults & Communities, Place, Children's Services & Public Health** which are supported by a central suite of **Core Services** including:

- > Business Improvement, HR & Communications;
- > Governance & Business Support;
- > Financial Services;
- > Legal Services; and
- > Customer, Information & Digital Services.

It should be noted that a whole Council and Cabinet restructure was undertaken towards the end of the financial year to reflect the Council's new responsibilities, specifically the new joint role in respect of the South Yorkshire Integrated Care Board (SYICB) with the subsequent realignment of Cabinet portfolios to reflect these changes, with formal implementation on 1st June 2022.

## STATEMENT OF ACCOUNTS 2021/22

### Our Council Plan

Our Council Plan for 2021 to 2024 sets out what we aim to achieve over three years. Our plan gives us a clear direction to recover from the COVID-19 pandemic and build our borough back better and more resilient. It focuses on how we collectively deliver our services across the Council to best support residents, communities, partners and business. It explains what we want to do, how we plan to do it, and how we'll measure whether we're on track to achieve it.

**OUR COUNCIL PLAN**

<https://www.barnsley.gov.uk/services/our-council/council-plan/our-council-plan/>

### Our Key Strategies

To help us deliver the priorities in the Council plan, we have a number of key strategies that set out the detail of the work we need to do.

**OUR KEY STRATEGIES**

<https://www.barnsley.gov.uk/services/our-council/our-strategies/key-strategies/>

### Our Vision & Priorities

Our Be Even Better Strategy will provide the focus for all our staff to work together as our ambition to be even better never stops. Now it's time to look forward and move into a new phase of our organisation's improvement journey where we strive to be even better. We have already set out our new priorities based upon the engagement with our communities, residents, businesses and employees from the Barnsley 2030 project and they are:

**Barnsley - the place of possibilities**

**Healthy  
Barnsley**

**Learning  
Barnsley**

**Growing  
Barnsley**

**Sustainable  
Barnsley**

**Enabling  
Barnsley**

We are a modern, inclusive, efficient, productive and high-performing council

## STATEMENT OF ACCOUNTS 2021/22

### Our Corporate Outcomes

Across these new priorities, we have set out the outcomes that describe our intentions for the next three years, to ensure that we focus on Barnsley as a place of possibilities.

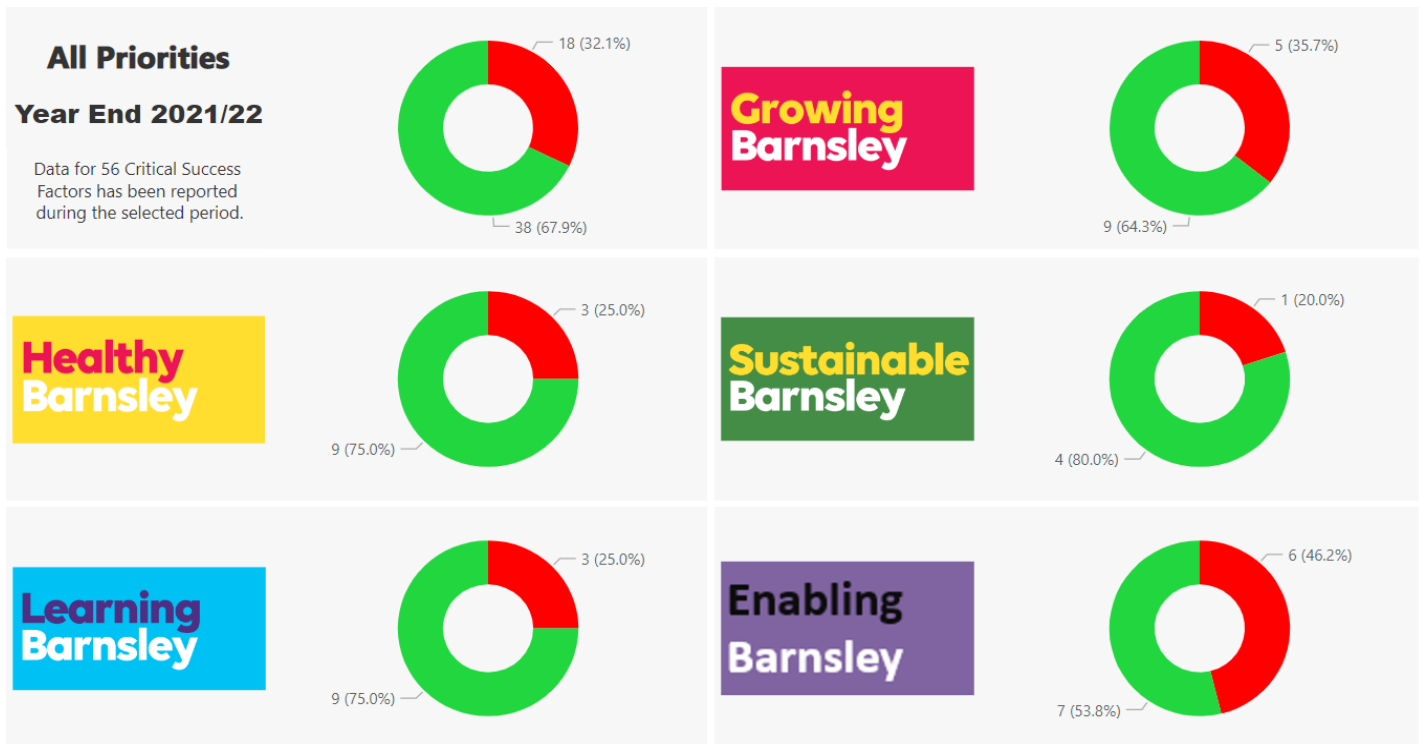
Healthy Barnsley	Learning Barnsley	Growing Barnsley	Sustainable Barnsley
People are safe and feel safe.	People have the opportunities for lifelong learning and developing new skills including access to apprenticeships.	Business start ups and existing local businesses are supported to grow and attract new investment, providing opportunities for all.	People live in great places, are recycling more and wasting less, feel connected and valued in their community.
People live independently with good physical and mental health for as long as possible.	Children and young people achieve the best outcomes through improved educational achievement and attainment.	People have a welcoming, safe and enjoyable town centre and principal towns as destinations for work, shopping, leisure and culture.	Our heritage and green spaces are promoted for all people to enjoy.
We have reduced inequalities in health and income across the borough.	People have access to early help and support.	People are supported to have safe, warm, sustainable homes.	Fossil fuels are being replaced by affordable and sustainable energy and people are able to enjoy more cycling and walking.



# STATEMENT OF ACCOUNTS 2021/22

## Key Performance Against Priorities

Over the course of the last 4 years, we have seen great progress towards achieving those priorities, and the tables below show the progress against each of the 12 outcomes over each financial year.



Outcome	Red	Green	Total
1. People are safe and feel safe		4	4
2. People live independently with good physical and mental health for as long as possible	3	1	4
3. We have reduced inequalities in health and income across the borough		4	4
4. People have the opportunities for lifelong learning and developing new skills including access to apprenticeships		3	3
5. Children & young people achieve the best outcomes through improved educational achievement & attainment	2	6	8
6. People have access to Early help and support	1		1
7. Business Start ups & existing local businesses are supported to grow and attract new investment providing opportunities for all	2	4	6
8. People have a welcoming safe and enjoyable town centre and principal towns as a destination for work, shopping, leisure and culture		4	4
9. People are supported to have safe warm and welcoming homes	3	1	4
10. People live in great places, are recycling more and wasting less, feel connected and valued in their community	1	2	3
11. Our Heritage and green spaces are promoted for all people to enjoy		1	1
12. Fossil fuels are being replaced by affordable and sustainable energy & people are able to enjoy more cycling and walking		1	1
13. Enabling Barnsley	6	7	13
<b>Total</b>	<b>18</b>	<b>38</b>	<b>56</b>

## STATEMENT OF ACCOUNTS 2021/22

Individual quarterly performance reports for 2021/22 can be accessed via the links below:

Quarter	Date Presented to Cabinet	Cabinet Reference	Link to Cabinet Meeting
1	22 <sup>nd</sup> September 2021	Cab.22.9.2021/15	<a href="#">Quarter 1 Cabinet</a>
2	1 <sup>st</sup> December 2021	Cab.1.12.2021/8	<a href="#">Quarter 2 Cabinet</a>
3	9 <sup>th</sup> March 2022	Cab.9.3.2022/7	<a href="#">Quarter 3 Cabinet</a>
4	1 <sup>st</sup> June 2022	Cab.1.6.2022/9	<a href="#">Quarter 4 Cabinet</a>

### Our Values

The above outcomes were delivered in line with the Council's core values - the 'way we do things around here'.



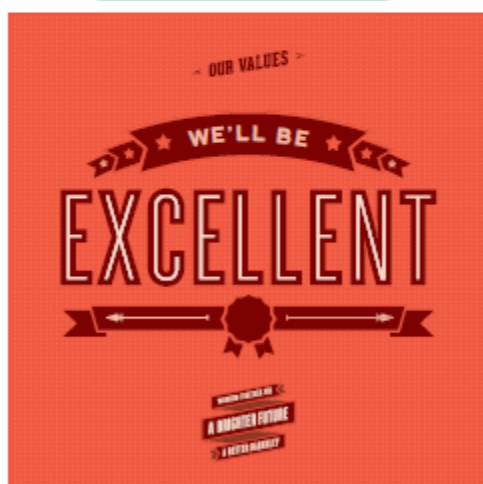
#### **We're Proud**

*We're dedicated to making Barnsley a better place. We take pride in our work*



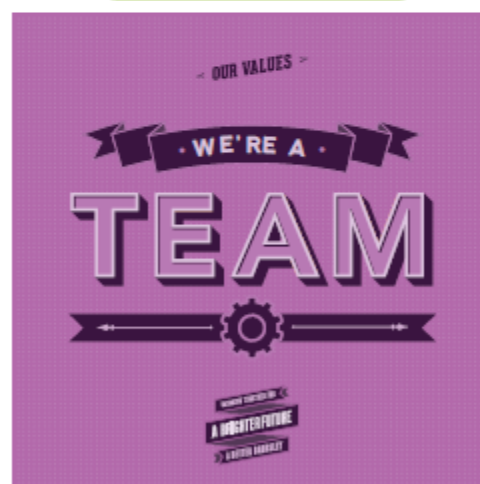
#### **We're Honest**

*We always say what we mean. Most of all we're reliable, fair and true*



#### **We'll be Excellent**

*We work really hard to provide the best quality and value for money for the people of Barnsley. Only our best is good enough*



#### **We're a Team**

*We all work together towards the same goal – to make Barnsley a better place for the people who live, work and visit here*

## STATEMENT OF ACCOUNTS 2021/22

# Our 2021/22 Financial Performance

## What The Council Spent in 2021/22 – Day to Day (Revenue)

### General Fund Executive Overview:

In March 2020, the COVID-19 pandemic took hold across the world which affected every part of our lives. Since this time, across 3 financial years [2019/20, 2020/21 and 2021/22], the Council has incurred significant costs in first addressing the direct impact of the pandemic and also in supporting the Borough and its residents through the recovery from the pandemic.

The Council's approved budget for 2021/22 totalled **£186.6M**. During the year, the Council drew down earmarked reserves of **£44.0M** relating to prior year commitments, increasing the final year end budget to **£230.6M** (see below). Against this, the Council spent **£170.9M**, resulting in an underspend against resources of **£59.7M**. Of this, a further **£54.8M** was earmarked for slippage of schemes and specific expenditure commitments which required the earmarking of those resources, leaving an **operational underspend of £4.9M**.

This position includes in excess of **£26M** (£24M expenditure & £2M loss of income) directly relating to the Council's response to COVID-19. It should be noted that had it not been for additional funding from Government to help with this response effort, the overall net operational position would have been significantly worse and may have resulted in a call on emergency reserves. However, this was not the case and an overall net underspend of **£4.9M** has been realised, which relates to business as usual [non COVID] underspends. It is proposed to hold the **£4.9M** for mitigation of expected 2022/23 and 2023/24 MTFS pressures.

The table below provides a breakdown of the total costs during 2021/22 by key service (directorate) areas, as reported to the Council's Cabinet.

<u>Management Accounts</u>	Final Position			Variance Split Between:			
	Year End Budget	Actual Spend *	Variance	COVID Costs	COVID Lost Income	COVID Grant	Business As Usual
	£M	£M	£M	£M	£M	£M	£M
Children's Services	42.9	47.0	4.1	0.3	-	-	3.8
Place	45.6	50.8	5.2	4.8	1.7	-	(1.3)
Adults & Communities	64.4	76.4	12.0	15.7	-	-	(3.7)
Public Health	4.3	6.4	2.1	3.0	-	-	(0.9)
Core Services	(4.2)	(5.0)	(0.8)	0.1	0.2	-	(1.1)
<b>Total Services</b>	<b>153.0</b>	<b>175.6</b>	<b>22.6</b>	<b>23.9</b>	<b>1.9</b>	<b>-</b>	<b>(3.2)</b>
Corporate Budgets / General Items	33.6	32.1	(1.5)	0.2	-	-	(1.7)
<b>Total Pre-COVID Funding</b>	<b>186.6</b>	<b>207.7</b>	<b>21.1</b>	<b>24.1</b>	<b>1.9</b>	<b>-</b>	<b>(4.9)</b>
COVID-19 Funding	-	(26.0)	(26.0)	-	-	(26.0)	-
<b>Total</b>	<b>186.6</b>	<b>181.7</b>	<b>(4.9)</b>	<b>24.1</b>	<b>1.9</b>	<b>(26.0)</b>	<b>(4.9)</b>

\* Includes the impact of earmarked reserves [see table below].

The management accounts for 2021/22 presented to Cabinet, outlines the overall position in line with quarterly reports. In line with accounting requirements, the earmarkings are not presented within the accounts in this manner. The table below provides a reconciliation:

	£M
Actual Spend	170.9
Use of Earmarkings	(44.0)
21/22 Earmarkings	54.8
<b>Total Reported to Cabinet</b>	<b>181.7</b>



## STATEMENT OF ACCOUNTS 2021/22

The Council has also acted as agent on behalf of Central Government and Sheffield City Region to provide over **£14M** in financial support to the business community affected by the pandemic. These costs [and associated Government funding] are not included in the above.

### 2021/22 Approved Budget

The Council set a net revenue expenditure budget of **£186.6M** for 2021/22 which was funded from grants from Central Government including Revenue Support Grant (RSG) and Business Rate Top-Up Grant, the locally retained element of the business rates retention scheme, Section 31 Grants and income from Council Tax payers, Adult Social Care and Public Health Grant. In addition, some **£44.0M** of specific earmarked revenue reserves were carried forward from 2020/21, increasing the overall 2021/22 in year net budget to **£230.6M**.

The table below analyses the **proportion** of income received by the Council from these sources during the year. The level of RSG is determined by Central Government whereas income from Business Rates and Council Tax is determined locally.

<b>2021/22 Revenue Budget – Corporate Funding:</b>	<b>£M</b>	<b>%</b>
<b>Revenue Support Grant</b>	13.0	<b>5.6%</b>
<b>Business Rates Retained Share including Collection Fund Surplus</b>	22.4	<b>9.7%</b>
<b>Business Rates Top Up</b>	32.7	<b>14.2%</b>
<b>Council Tax including Collection Fund Surplus</b>	106.7	<b>46.3%</b>
<b>Section 31 Grants</b>	3.7	<b>1.6%</b>
<b>Adult Social Care Grant</b>	7.8	<b>3.4%</b>
<b>Public Health Grant</b>	0.3	<b>0.1%</b>
<b>Earmarked Reserves</b>	44.0	<b>19.1%</b>
<b>Total Net Revenue Expenditure Budget</b>	<b>230.6</b>	<b>100.0%</b>

### Housing Revenue Account (HRA) Executive Overview:

The Council's overall Housing Revenue Account position, which relates specifically to the costs of providing Council houses within the Borough was an underspend of **£0.6M**.

Cabinet have approved specific service earmarkings totalling **£0.5M**, with the remainder (**£0.1M**) being held pending the review of the Council's 30 Year HRA Business Plan.

<b>Management Accounts</b>	<b>Year End Budget</b>	<b>Actual</b>	<b>Over / (Under) Spend</b>
	<b>£M</b>	<b>£M</b>	<b>£M</b>
<b>Income</b>			
<b>Dwellings Rent</b>	(70.7)	(71.1)	(0.4)
<b>Non Dwellings Rent</b>	(2.5)	(2.4)	0.1
<b>Total Income</b>	<b>(73.2)</b>	<b>(73.5)</b>	<b>(0.3)</b>
<b>Expenditure</b>			
<b>Repairs &amp; Maintenance</b>	19.3	21.6	2.3
<b>Supervision &amp; Management</b>	19.9	18.7	(1.2)
<b>Bad Debt</b>	2.3	0.8	(1.5)
<b>Interest Payable</b>	11.3	10.2	(1.1)
<b>Contribution to Capital Funding</b>	20.3	20.3	0.0
<b>Use of Capital Reserves</b>	2.5	2.5	0.0
<b>Other Expenditure</b>	0.5	1.7	1.2
<b>Total Expenditure</b>	<b>76.1</b>	<b>75.8</b>	<b>(0.3)</b>
<b>Total Net Position Before Earmarkings</b>	<b>2.9</b>	<b>2.3</b>	<b>(0.6)</b>
<b>Earmarkings</b>			<b>0.5</b>
<b>Year End Position</b>			<b>(0.1)</b>

Individual quarterly monitoring reports for 2021/22 can be accessed via the links below:

## STATEMENT OF ACCOUNTS 2021/22

Quarter	Date Presented to Cabinet	Cabinet Reference	Link to Cabinet Meeting
1	22 <sup>nd</sup> September 2021	Cab.22.9.2021/16	<a href="#">Quarter 1 Cabinet</a>
2	1 <sup>st</sup> December 2021	Cab.1.12.2021/9	<a href="#">Quarter 2 Cabinet</a>
3	9 <sup>th</sup> March 2022	Cab.9.3.2022/8	<a href="#">Quarter 3 Cabinet</a>
4	1 <sup>st</sup> June 2022	Cab.1.6.2022/10	<a href="#">Quarter 4 Cabinet</a>

## The Council's Reserves Position

### Executive Summary

Where the Council generates a surplus against its budget, the cumulative amount is held within reserves until required in the future. The Council's total reserves at the end of 2021/22 totalled **£246.0M** split between general reserves of **£217.1M** and housing reserves of **£28.9M**. These reserves are earmarked for specific, one off projects/initiatives. A detailed breakdown can be found in [Note 4](#) to the accounts.

### General Fund Reserves

The level of general fund reserves increased from **£195.3M** at the start of 2021/22 to **£217.1M** at the end of the financial year, a net increase of **£21.8M** which is outlined in the table below:

General Fund:	£M
<b>Reserves at 1<sup>st</sup> April 2021</b>	<b>195.3</b>
Reserves Used in 2021/22	(44.1)
Reserves Earmarked into Future Years	54.8
Statutory Transfer of in Year SEND Deficit	6.2
Falls into Strategic Reserves	4.9
<b>Total Movement</b>	<b>21.8</b>
<b>Reserves at 31<sup>st</sup> March 2022</b>	<b>217.1</b>

The main reason for this is a known earmarking of resources (**£61.0M**) to fund current and future spend commitments in addition to slippage to schemes and programmes relating to delivery of some of the Council's key one-off investments during 2021/22 and therefore, those reserves are committed, but unspent at the end of the financial year.

However, the Council did use **£44.1M** of reserves previously earmarked for use during in 2021/22, mainly relating to funding its capital programme commitments and a number of service related investments.

The table below breaks down the 2021/22 General Fund Reserves:

Reserve Type	Description	1 <sup>st</sup> April 2021	Used	Earmarked	31 <sup>st</sup> March 2022
		£M	£M	£M	£M
<b>Specific Service Earmarkings</b>	Resources held / committed for service specific purposes, including unspent grants and funding relating to projects that have been slipped into future periods	54.5	(11.8)	25.6	68.3
<b>Capital Programme Earmarkings</b>	Resources held / committed for the Council's capital investment programme	29.4	(3.2)	16.4	42.6
<b>Glassworks Earmarkings</b>	Resources held / committed for the Council's Glassworks Project	22.3	-	1.3	23.6
<b>Revenue Investment Earmarkings</b>	Resources held / committed for specific revenue investments as set out in the 2020/21 budget process	4.5	(2.0)	-	2.5
<b>Other Corporate Earmarkings</b>	Resources held / committed for corporate / Council wide priorities, including Be Even Better	64.6	(27.1)	22.6	60.1

## STATEMENT OF ACCOUNTS 2021/22

Reserve Type	Description	1 <sup>st</sup> April 2021 £M	Used £M	Earmarked £M	31 <sup>st</sup> March 2022 £M
	Strategy, Insurance Fund, Future Redundancy and the MRP policy				
<b>Minimum Working Balance</b>	Resources held as a contingency for unforeseen events	20.0	-	-	20.0
<b>TOTAL</b>		<b>195.3</b>	<b>(44.1)</b>	<b>65.9 *</b>	<b>217.1</b>

\* Includes £4.9M underspend that is held in strategic reserves

### Housing Revenue Account Reserves

The level of Housing Revenue Account reserves decreased from **£31.0M** at the start of 2021/22 to **£28.9M** at the end of the financial year, a net decrease of **£2.1M** which is outlined in the table below:

Housing Revenue Account:	£M
<b>Reserves at 1<sup>st</sup> April 2021</b>	<b>31.0</b>
<b>Reserves Used in 2021/22</b>	<b>(2.7)</b>
<b>Reserves Earmarked into 2021/22</b>	<b>0.5</b>
<b>Falls into Strategic Reserves</b>	<b>0.1</b>
<b>Total Movement</b>	<b>(2.1)</b>
<b>Reserves at 31<sup>st</sup> March 2022</b>	<b>28.9</b>

The main reason for this overall decrease is as result of utilising specific reserves totalling **£2.7M**, namely housing growth reserves, on specific capital projects during 2021/22, offset by the earmarking of resources for future years totalling **£0.4M**, for specific projects to be completed in 2022/23.

The table below breaks down the 2021/22 Housing Revenue Account Reserves:

Reserve Type	Description	1 <sup>st</sup> April 2021 £M	Used £M	Earmarked £M	31 <sup>st</sup> March 2022 £M
<b>Housing Growth Investment</b>	Resources held / committed for the approved housing growth capital investment programme	21.0	(2.4)	-	18.6
<b>30 Year Business Plan Earmarkings</b>	Resources held / committed pending the review of the Council's 30 year HRA business plan	0.1	-	0.1	0.2
<b>Other Revenue Earmarkings</b>	Resources held / committed for service specific purposes including mitigation of the impact of welfare reform	2.9	(0.3)	-	2.6
<b>Other Capital Earmarkings</b>	Resources held / committed for known capital commitments	-	-	0.5	0.5
<b>Minimum Working Balance</b>	Resources held as a contingency for unforeseen events	7.0	-	-	7.0
<b>TOTAL</b>		<b>31.0</b>	<b>(2.7)</b>	<b>0.6 *</b>	<b>28.9</b>

\* Includes £0.1M underspend that is held in strategic reserves

## What The Council Spent in 2021/22 (Capital)

### Executive Overview:

In 2021/22, the Council spent **£94.8M** through its capital programme with the majority of the expenditure relating to the Council's property, plant and equipment, such as land and buildings, the road / infrastructure network and council houses.

## STATEMENT OF ACCOUNTS 2021/22

The **capital expenditure** was funded from **£73.8M** worth of the Council's own resources, such as grants, capital receipts and reserves. The remaining expenditure, totalling **£21.0M**, has been funded by prudential borrowing / leasing.

### Capital Expenditure

**Capital expenditure** during the year amounted to **£94.8M** (**£111.2M** in 2020/21), including Private Finance Initiative and other finance lease purchases. The table and chart below analyse the capital expenditure against the Council's asset categories.

<b>Asset Categories</b>	<b>2021/22 £M</b>
<b>Council Dwellings</b>	22.7
<b>Property, Plant &amp; Equipment</b>	30.0
<b>Vehicles, Plant, Furniture &amp; Equipment</b>	1.3
<b>Assets Under Construction</b>	5.6
<b>Infrastructure Assets</b>	23.6
<b>Intangible Assets</b>	-
<b>Heritage Assets</b>	0.3
<b>Long Term Debtors</b>	-
<b>Non BMBC Assets</b>	11.3
<b>Total</b>	<b>94.8</b>

The most significant scheme included within the table above is the Glassworks project which spent £18.4M during the year, included above within Property, Plant & Equipment. Other significant schemes to note are the Barnsley Homes Standard scheme relating to the Council's houses and empty homes acquisitions and works to the highway network, including the scheme in relation to construction works on the roundabouts from J36 of the M1 to Goldthorpe.

However, the COVID-19 pandemic and the war in Ukraine has impacted on the delivery of a number of key capital schemes mainly as a result of the suspension of construction / delays in the delivery of raw materials which has resulted in slippage of costs into 2022/23 and beyond, in line with the three year programme.

### Capital Financing

The table below shows the major sources of **financing** capital expenditure:

<b>Funding Source</b>	<b>2021/22 £M</b>
<b>Capital Grants</b>	31.7
<b>Third Party Contributions (Inc. S106)</b>	5.0
<b>Capital Receipts</b>	1.9
<b>Revenue / Reserves</b>	14.0
<b>Major Repairs Reserve</b>	21.2
<b>Sub Total – Own Resources</b>	<b>73.8</b>
<b>Prudential Borrowing</b>	20.9
<b>Leasing</b>	0.1
<b>Sub Total – Borrowing/ Leasing</b>	<b>21.0</b>
<b>Total</b>	<b>94.8</b>

### Details of Material Assets Disposals

The Council disposed of a number of assets during 2021/22. The **material disposals** are shown in the table below.

<b>Asset</b>	<b>Description</b>	<b>£M</b>
<b>School Academy Transfers</b>	Council Maintained Schools Converted to Academies in 2021/22 *	2.9
<b>Council House Sales</b>	Council Dwellings Sold	7.7

\* No consideration is received from the transfer of schools to academies

## STATEMENT OF ACCOUNTS 2021/22

Individual quarterly monitoring reports for 2021/22 can be accessed via the links below:

Quarter	Date Presented to Cabinet	Cabinet Reference	Link to Cabinet Meeting
1	22 <sup>nd</sup> September 2021	Cab.22.9.2021/16	<a href="#">Quarter 1 Cabinet</a>
2	1 <sup>st</sup> December 2021	Cab.1.12.2021/9	<a href="#">Quarter 2 Cabinet</a>
3	9 <sup>th</sup> March 2022	Cab.9.3.2022/8	<a href="#">Quarter 3 Cabinet</a>
4	1 <sup>st</sup> June 2022	Cab.1.6.2022/11	<a href="#">Quarter 4 Cabinet</a>

## 2021/22 Treasury Management Overview

### Executive Overview:

Facing continued economic uncertainty, the focus of the Council's Treasury Management Strategy for 2021/22 was on **managing risk**:

- The focus of the Council's borrowing strategy was on reducing its exposure to **interest rate** and **refinancing risk**, whilst maintaining a small under-borrowed position to keep its financing costs to a minimum.
- The purpose of the Council's investment strategy was to ensure that its cash balances were **invested prudently** and were **available when needed** to meet the Council's spending commitments. This reflects the recommended investment priorities of **security, liquidity** and **yield** (in that order).

### Borrowing Overview:

The Council's borrowing strategy is to actively reduce its exposure to interest rate risk, whilst maintaining an under-borrowed position. As shown below there was a net increase of £40.3M on the Council's borrowing portfolio during the 2021/22 financial year, comprising £57.7M of new borrowing and £17.4M of principal repaid. The new fixed rate loans were taken out from the Public Works Loans Board (PWLB) at rates between 1.51% and 1.73%.

The decision to undertake borrowing earlier than planned was based on the rising interest rate environment, to mitigate risk and create cost certainty within the Council's budget. As a result, the Council has delivered to the interest rate exposure targets for 2021/22 and 2022/23 as per the approved Treasury Management Strategy. This means that 70% of the Council's overall borrowing requirement is being financed by long term, fixed rate borrowing.

The exposure targets are kept under review and reflect the medium term forecasts for interest rates and the current uncertainties within the economy. Fixing out 70% of the Council's Capital Financing Requirement (CFR) is considered prudent and affordable whilst leaving sufficient flexibility to maximise the use of internal balances and low rate temporary borrowing.

	Balance on 01/04/2021 £M	New Borrowing £M	Principal Redeemed £M	Balance on 31/03/2022 £M	Net Movement £M
PWLB Borrowing	520.9	57.7	(3.3)	575.3	54.4
Other Long-Term Loans	93.5	-	(1.4)	92.1	(1.4)
Temporary Loans	-	-	-	-	-
Longer Term Local Authority Loans	29.5	-	(12.7)	16.8	(12.7)
<b>Total External Borrowing</b>	<b>643.9</b>	<b>57.7</b>	<b>(17.4)</b>	<b>684.2</b>	<b>40.3</b>

The Council reports its in year debt costs as a proportion of its net revenue stream [budget]. For 2021/22, the estimate at the start of the year was 9.50%, with the actual measure being some 9.53%, narrowly missing the target. This was predominantly as a result of the Council's approach to derisk its borrowing portfolio by fixing out significant levels of its CFR early, in line with the TM Strategy.

## STATEMENT OF ACCOUNTS 2021/22

### Investment Overview:

The Council's investment strategy is to ensure that its cash balances are invested prudently and are available when needed to meet its spending commitments.

The majority of transactions during the financial year related to short term fixed deposits with high rated financial institutions that met the Authority's approved counterparty list. To maintain sufficient liquidity, an appropriate balance of cash was deposited in the Council's Money Market Funds and instant access accounts. In terms of presentation in the [Balance Sheet](#), the instant access investment balances are accounted for as "Cash and Cash Equivalents".

The Council's investment balances increased by £74 Million during the year primarily as a result of the temporary investment of the new borrowing detailed above.

	Balance on 01/04/2021 £M	New Investments £M	Principal Redeemed £M	Balance on 31/03/2022 £M	Net Movement £M
Short Term Deposits	60.0	277.5	(203.0)	134.5	74.5
Money Market Funds / Instant Access Accounts	55.0	194.4	(194.9)	54.5	(0.5)
<b>Total Investments</b>	<b>115.0</b>	<b>471.9</b>	<b>(397.9)</b>	<b>189.0</b>	<b>74.0</b>

### Treasury Reporting

Individual quarterly monitoring reports for 2021/22 can be accessed via the links below:

Quarter	Date Presented to Cabinet	Cabinet Reference	Link to Cabinet Meeting
1	22 <sup>nd</sup> September 2021	Cab.22.9.2021/16	<a href="#">Quarter 1 Cabinet</a>
2	1 <sup>st</sup> December 2021	Cab.1.12.2021/9	<a href="#">Quarter 2 Cabinet</a>
3	9 <sup>th</sup> March 2022	Cab.9.3.2022/8	<a href="#">Quarter 3 Cabinet</a>
4	1 <sup>st</sup> June 2022	Cab.1.6.2022/12	<a href="#">Quarter 4 Cabinet</a>

## Summary of the Council's Balance Sheet

The Council's summarised [Balance Sheet](#) is shown below, together with an explanation detailing what the categories represent:

1 <sup>st</sup> April 2021 £M	Category	31 <sup>st</sup> March 2022 £M	Explanation	Movement £M
1,349.4	<b>Non-Current Assets</b>	<b>1,358.1</b>	Assets owned or owed to the Council, that are expected to be used / received in more than 1 year	<b>Increased by 8.7</b>
164.1	<b>Current Assets</b>	<b>246.5</b>	Assets owned or owed to the Council, that are expected to be used / received in the next year	<b>Increased by 82.4</b>
(114.8)	<b>Current Liabilities</b>	<b>(159.6)</b>	Amounts that the Council owes, due within the next year	<b>Increased by 44.8</b>
(1,270.2)	<b>Long Term Liabilities</b>	<b>(1,170.3)</b>	Amounts that the Council owes, due in more than 1 year	<b>Decreased by 99.9</b>
<b>128.5</b>	<b>NET ASSETS / (LIABILITIES)</b>	<b>274.7</b>		<b>Increased by 146.2</b>
273.4	<b>USEABLE RESERVES</b>	<b>308.8</b>	Reserves held that can be used by the Council on spending	<b>Increased by 35.4</b>
(144.9)	<b>UNUSABLE RESERVES</b>	<b>(34.1)</b>	Reserves held that are for specific purposes, ordinarily statutory accounting adjustments	<b>Increased by 110.8</b>
<b>128.5</b>	<b>TOTAL RESERVES</b>	<b>274.7</b>		<b>Increased by 146.2</b>

## STATEMENT OF ACCOUNTS 2021/22

The table below provides a high level explanation of the Council's [Balance Sheet](#) from 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022:

Category	Movement £M	Explanation
<b>Non-Current Assets</b>	<b>Increased by 8.7</b>	Net revaluations of assets upwards of +£12M, enhancing capital spend of +£44M, (£16M) disposals, (£37M) consumption of assets in the year (depreciation) and other increases of +£6M.
<b>Current Assets</b>	<b>Increased by 82.4</b>	Increase in investment balances +£75M relating to new borrowing, not yet spent, and other increases of +£7M.
<b>Current Liabilities</b>	<b>Increased by 44.8</b>	Borrowing repaid (£25M) offset by movement between long term and short term borrowing to reflect due date of debt +£40M, creditors increased +£23M, mainly relating to agency arrangements on behalf of Government, grants received in advance increased by +£8M and other reductions of (£1M).
<b>Long Term Liabilities</b>	<b>Decreased by 99.9</b>	Pension liabilities decrease of (£116M) as a result of change to actuarial gains in respect of update of financial assumptions, offset with new borrowing +£58M, the movement between long term and short term borrowing to reflect due date of debt (£40M) and other reductions of (£2M).
<b>NET ASSETS / (LIABILITIES)</b>	<b>Increased by 146.2</b>	
<b>USEABLE RESERVES</b>	<b>Increased by 35.4</b>	GF / HRA Reserves increased by +£19M, unspent capital receipts increased by +£8M, unspent capital grants increased by +£8M.
<b>UNUSABLE RESERVES</b>	<b>Increased by 110.8</b>	Betterment of Pensions Reserve +£117M, revaluation reserve increase by +£90M mainly relating to increase in council house values, offset by decrease to CAA (£98M) mainly relating to reduction of asset values where no previous revaluation gains exist, Collection Fund increased by +£7M and DSG Deficit Account showed a worsening of (£6M).
<b>TOTAL RESERVES</b>	<b>Increased by 146.2</b>	

### Summary of the Council's Pension Fund Position as at 31<sup>st</sup> March 2022

#### Accounting Basis

The Council accounts for its Pension Fund position in accordance with IAS 19, which means that it accounts for the costs of retirement benefits when entitlement to those benefits has been earned rather than when they are actually paid to employees, which may be many years into the future. These future liabilities are to be met by fund assets which are acquired from employer and employee contributions and subsequently invested for a return. As at 31<sup>st</sup> March 2022, fund liabilities **exceeded** fund assets by **£327.5M** [**£443.4M** as at 31<sup>st</sup> March 2021], **on an accounting basis**.

#### Funding Basis

The Pension Fund position, when assessed **on a funding basis**, is calculated in a different way to the accounting methodology and ultimately reflects the actual performance of the Council's Pension Fund. It is the pension fund position on a funding basis that informs the Council's ongoing contribution rate and the employees' contribution rate. Any pension deficit on this funding basis must be made good over time. A triennial actuarial review assesses key assumptions and agrees any changes, including any increase in employer contributions, for a subsequent 3 year period with the aim of having a **100% funded scheme** over the longer term. The latest review [in 2019] applies to the period 1st April 2020 to 31st March 2023.



## STATEMENT OF ACCOUNTS 2021/22

The Council has a deficit totalling **£16M** at the time of the last triennial review and paid the deficit relating to the triennial period (£2.3M) upfront, as a lump sum in 2020/21 to benefit from the discount offered by the Pension Fund, as opposed to paying on a monthly or annual basis. The second of three elements of this has been charged to the General Fund in 2021/22.

### The Council's Approach to Risk Management

#### Executive Overview:

The new risk management approach continues to be embedded across all management levels of the Council. The management of threats and concerns and the assurances needed regarding the achievement of the Council's objectives is considered a fundamental part of the normal business process and is crucial to the delivery of effective risk management and the implementation of good governance arrangements.

A robust and dynamic Strategic Risk Register (SRR) sets the culture and tone for the management of threats, concerns and assurances across and throughout the Council. The proactive engagement of the Senior Management Team (SMT) in the Risk Management process through their ownership and review of the SRR demonstrates a strong commitment to lead and champion Risk Management 'from the top' and to further reinforce the continuing development of a Risk Management culture.

The risks in the SRR are owned by SMT, with the management of individual risks being allocated to a Risk Manager (a member of SMT) and measures to mitigate risks allocated to Action Owners (being those senior managers best placed to take responsibility to drive the implementation of those actions).

SMT is also responsible for ensuring that the SRR continues to express those high-level concerns, issues and areas of strategic focus which have a significant bearing upon the overall achievement of corporate objectives and that they are being appropriately managed.

The Audit and Governance Committee provides assurances to the Council on the adequacy and effectiveness of the risk management framework, ensuring it is fit for purpose. The Audit and Governance Committee receives regular reports on the Council's risk management arrangements and on the management of key strategic risks; these include detailed presentations "a deep dive review" from the relevant Executive Director on strategic risks in their area. Executive Directors will attend the Audit and Governance Committee to present an update on their strategic risk(s) and answer questions raised by committee members. Oversight of the risk management framework is a key responsibility of the Audit and Governance Committee. Cabinet also receives six-monthly updates on strategic risks.



## STATEMENT OF ACCOUNTS 2021/22

# Future Spending Plans & Assessment of the Future Economic Climate

### Key Documents

Title	Description	Date Presented to Cabinet	Cabinet Reference	Link to Cabinet Meeting
<b>Service &amp; Financial Planning 2022/23</b>	General Fund Budget Proposals for 2022/23	9th February 2022	Cab.9.2.2022/6	<a href="#">Budget Cabinet</a>
<b>Housing Revenue Account – 2022/23</b>	HRA Budget Proposals for 2022/23	12th January 2022	Cab.12.1.2022/6	<a href="#">Cabinet Meeting</a>
<b>Treasury Management Policy &amp; Strategy 2022/23</b>	The Council's Strategy with Regards Borrowing & Investing	9th February 2022	Cab.9.2.2022/6	<a href="#">Budget Cabinet</a>
<b>Capital Investment Strategy 2022/23</b>	The Council's Strategy with Regards Capital Investment	9th February 2022	Cab.9.2.2022/6	<a href="#">Budget Cabinet</a>
<b>Council Tax Base Report 2022/23</b>	The Council's Approved Council Tax Base	12th January 2022	Cab.12.1.2022/7	<a href="#">Cabinet Meeting</a>
<b>Business Rates – Calculation of Local Share 2022/23</b>	The Council's Approved Business Rate Tax Base	12th January 2022	Cab.12.1.2022/8	<a href="#">Cabinet Meeting</a>

Our Council Plan for 2021 to 2024 sets out what we aim to achieve over three years. Our plan gives us a clear direction to recover from the COVID-19 pandemic and build our borough back better and fairer. It focuses on how we collectively deliver our services across the council to best support residents, communities, partners and business. It explains what we want to do, how we plan to do it, and how we'll measure whether we're on track to achieve it.

The Council Plan has been developed by the work that has taken place for the Barnsley 2030 project through a series of activities with residents, businesses, employees and other key stakeholders across the borough to build a picture of what Barnsley is like now and want it to be like by 2030.

In February 2022, the Council agreed an updated **Medium Term Financial Strategy (MTFS)** for the period 2021 – 2024. This included presenting balanced budget proposals for 2022/23 and 2023/24 with a relatively small funding gap in 2024/25.

However, the above position was approved prior to the onset of the cost of living crisis and other significant emerging financial pressures, including increased energy/fuel prices, the impact of high inflation on the Council's contracts, the anticipated increase in staff pay award, together with an increased demand for Council services, which will impact the 2022/23 budget and across the MTFS period. During June 2022, the Council refreshed its MTFS to take account of these pressures, together with a strategic plan to mitigate the impact, to achieve a balanced budget and ensure financial sustainability of the Council. The plan includes a Council wide programme of transformation to which the initial approach and framework have been established, with the detailed plans being worked up in the coming months.

## The Impact of the Coronavirus (COVID-19) Pandemic

### 2021/22 Financial Year

As mentioned above, the COVID-19 pandemic has impacted on the Council's resources during 2021/22. The Council has incurred COVID related costs totalling £24.157M during 2021/22 (£33.177M in 2020/21), broken down as follows:

## STATEMENT OF ACCOUNTS 2021/22

Area of Spend	Value £M	Description
Infection Control	7.4	Support to the Council's care providers for staffing, PPE and outbreak control
Test and Trace / Outbreak Control	3.2	Provision of intervention to prevent outbreaks across the borough including marketing and communication
Household Support / Support to Vulnerable	8.4	Support to individuals and families required to self-isolate / financial support for council tax
Additional Social Care	0.3	Additional social workers to address rising demand caused by the pandemic
Waste	1.2	Additional costs of waste collection due to people being at home as well as social distancing measures at waste recycling sites
Business Support	1.5	Support to businesses within the Borough to help them recover
Other Recovery	1.8	Cost of security and cleaning to safely open public buildings
Other	0.4	Other
<b>Total</b>	<b>24.2</b>	

Further information is provided within the Council's 2021/22 Corporate Finance Performance Report.

For 2022/23 and beyond, the Council will continue to monitor the impact of COVID-19 as part of its ongoing MTFS process.

## Our 2021/22 Statement of Accounts

### The Form of the Statement of Accounts

The Statement of Accounts is a statutory publication required under the Accounts and Audit Regulations and prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (The Code), published by the Chartered Institute of Public Finance and Accountancy (CIPFA). The Code specifies the principles and practices of accounting required to give a true and fair view of the Council's financial position at the end of the year and the transactions of the Council during the year.

The information contained in the various statements and notes are of a highly technical nature. To aid readers of the accounts, some of the technical areas around the accounting policies have been provided in [Annex A](#) through [Annex E](#), with links to the individual areas of the accounts that they relate to.

The layout of the 2021/22 Statement of Accounts is comprised of:

- Statement of Responsibilities for the Statement of Accounts;
- The Core Financial Statements;
- The Expenditure & Funding Analysis;
- Notes to the Core Financial Statements;
- The Supplementary Financial Statements and Notes including the Housing Revenue Account and the Collection Fund; and
- The Group Accounts

These are explained in more detail below.

### [Statement of Responsibilities for the Statement of Accounts](#)

This section explains the respective responsibilities of the Council and the Chief Finance Officer (CFO) in relation to the Statement of Accounts. The Council is responsible for ensuring that there are proper arrangements in place for financial administration, ensuring that value for money is achieved and approving the annual Statement of Accounts. The CFO is responsible for selecting and applying accounting policies, keeping accurate and timely accounting records, taking reasonable steps for the prevention and detection of fraud and complying with proper accounting practice as defined by The Code.

# STATEMENT OF ACCOUNTS 2021/22

## **The Core Financial Statements**

[The Movement in Reserves Statement \(MIRS\)](#) – This statement shows the movement in the year on the different reserves held by the Council, analysed into ‘useable reserves’ (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves.

The surplus or deficit on the Provision of Services line shows the accounting / economic cost of providing the Council’s services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund balance and the Housing Revenue Account for Council Tax setting and dwellings rent setting purposes. The Net Increase / Decrease before Transfers to Earmarked Reserves line shows the statutory General Fund balance and Housing Revenue Account balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.

[The Comprehensive Income and Expenditure Statement \(CI&ES\)](#) – This statement shows the accounting cost in the year, of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Authorities raise taxation to cover expenditure in accordance with regulations; this is different to the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

[The Balance Sheet](#) – The Balance Sheet shows the value of the assets and liabilities recognised by the Council, as at 31<sup>st</sup> March 2022. The net assets of the Council (assets less liabilities) are matched by the reserves held by the Council.

Reserves are reported in two categories. The first category of reserves is useable reserves, i.e. those reserves that the Council may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt). The second category of reserves is those that the Council is not able to use to provide services. This includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets were sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line ‘adjustments between accounting basis and funding basis under regulations’.

[The Cash Flow Statement](#) – The Cash Flow Statement shows the changes in cash and cash equivalents of the Council during the reporting period. The statement shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Council are funded by way of taxation and grant income, or from the recipients of services provided by the Council. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Council’s future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Council.

## **Notes to the Core Financial Statements**

[The Expenditure and Funding Analysis](#) is designed to demonstrate to council tax and rent payers, how the funding available to the Council (i.e. government grants, rents, council tax and business rates) for the year has been used in providing services, in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes between the Council’s directorates. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

## STATEMENT OF ACCOUNTS 2021/22

There are a number of disclosure notes that present further detail behind the figures in the Core Financial Statements, categorised by the predominant statement that they support.

- [Notes Relating to the Expenditure & Funding Analysis;](#)
- [Notes Relating to the Movement in Reserves Statement;](#)
- [Notes Relating to the Comprehensive Income & Expenditure Statement;](#)
- [Notes Relating to the Balance Sheet;](#)
- [Notes Relating to the Cash Flow Statement;](#)
- [Notes Relating to Other Disclosures.](#)

### **The Supplementary Financial Statements**

[The Housing Revenue Account Comprehensive Income and Expenditure Statement](#) - Local authorities are required by law to account separately for all transactions relating to the cost of local authority housing by way of the Housing Revenue Account (HRA). This account shows in more detail where the resources are spent in maintaining and managing the Council's council houses, and the sources of income to meet these costs.

[The Collection Fund](#) - The Collection Fund is an agent's statement that reflects the statutory obligation for billing authorities to maintain a separate Collection Fund. The statement shows the transactions of the Council in relation to the collection from taxpayers and distribution to local authorities and Central Government of Council Tax and Business Rates.

### **The Group Accounts**

[The Group Accounts](#) - The Group Accounts are a consolidated set of financial statements that represent the overall activities of the companies that the Council has an interest in, where deemed material.

### **Changes of Accounting Policies in 2021/22**

There has been no change to the Council's accounting policies for 2021/22.

### **Post Balance Sheet Events**

There are no adjusting post balance sheet events following the 31st March 2022.

[Note 18](#) details the post balance sheet events in more depth including the potential impact on the Council.

N COPLEY BA (HONS), CPFA.

DATE: xx

SERVICE DIRECTOR FOR FINANCE, CHIEF FINANCIAL OFFICER

## **STATEMENT OF ACCOUNTS 2021/22**

### **SECTION 3 - STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS**

#### 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 this Council, that Officer is the Service Director for Finance (Chief Finance Officer);
- ◆ Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- ◆ Approve the Statement of Accounts.

COUNCILLOR A. GARDINER

DATE:

CABINET SPOKESPERSON FOR CORPORATE SERVICES

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#### The Chief Finance Officer's Responsibilities

The Chief Finance Officer is responsible for the preparation of the Council's Statement of Accounts in accordance with proper practices as set out in the CIPFA / LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('The Code').

In preparing this Statement of Accounts, the Chief Finance Officer has:

- ◆ Selected suitable accounting policies and then applied them consistently;
- ◆ Made judgements and estimates that were reasonable and prudent;
- ◆ Complied with the Local Authority Code;
- ◆ Kept proper accounting records which were up to date;
- ◆ Taken reasonable steps for the prevention and detection of fraud and other irregularities;
- ◆ Assessed the Council's and the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern;
- ◆ Used the going concern basis of accounting on the assumption that the functions of the Council and the Group will continue in operational existence for the foreseeable future; and
- ◆ Maintained such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In conclusion, the Chief Finance Officer certifies that this Statement of Accounts presents a true and fair view of the financial position of the Council as at 31st March 2022.

N COPLEY BA (HONS), CPFA.

DATE:

SERVICE DIRECTOR FOR FINANCE, CHIEF FINANCIAL OFFICER

# STATEMENT OF ACCOUNTS 2021/22

## SECTION 4 – CORE FINANCIAL STATEMENTS

### THE MOVEMENT IN RESERVES STATEMENT

For a description of this statement – click [here](#)

<b><u>Movement in Reserves During 2021/22</u></b>	General Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Major Repairs Reserve	Capital Grants Unapplied Reserve	Total Useable Reserves	Total Unusable Reserves	Total Council Reserves	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	
<b>Balance of Reserves at 1st April 2021</b>	<b>195,302</b>	<b>30,952</b>	<b>17,086</b>	<b>19,014</b>	<b>11,062</b>	<b>273,416</b>	<b>(144,898)</b>	<b>128,518</b>	<a href="#">Balance Sheet</a>
Total Comprehensive Expenditure & Income	(80,605)	(21,231)	-	-	-	<b>(101,836)</b>	<b>247,956</b>	<b>146,120</b>	<a href="#">CI&amp;ES</a>
Adjustments Between Accounting Basis & Funding Basis Under Regulations	102,435	19,122	8,007	(895)	8,511	<b>137,180</b>	<b>(137,180)</b>	-	<a href="#">Note 3</a>
<b>Net Increase / (Decrease) in 2021/22</b>	<b>21,830</b>	<b>(2,109)</b>	<b>8,007</b>	<b>(895)</b>	<b>8,511</b>	<b>35,344</b>	<b>110,776</b>	<b>146,120</b>	<a href="#">Note 4 &amp; HRA</a>
<b>Balance of Reserves at 31st March 2022</b>	<b>217,132</b>	<b>28,843</b>	<b>25,093</b>	<b>18,119</b>	<b>19,573</b>	<b>308,760</b>	<b>(34,122)</b>	<b>274,638</b>	<a href="#">Balance Sheet</a>
	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet / Note 5</a>	<a href="#">Balance Sheet</a>	

## STATEMENT OF ACCOUNTS 2021/22

### THE MOVEMENT IN RESERVES STATEMENT

<b>Movement in Reserves During 2020/21</b>	General Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Major Repairs Reserve	Capital Grants Unapplied Reserve	Total Useable Reserves	Total Unusable Reserves	Total Council Reserves	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	
<b>Balance of Reserves at 1st April 2020</b>	<b>133,875</b>	<b>31,817</b>	<b>16,810</b>	<b>14,821</b>	<b>8,854</b>	<b>206,177</b>	<b>(157,264)</b>	<b>48,913</b>	<a href="#">Balance Sheet</a>
Reporting of Schools Budget Deficit to New Adjustment Account at 1st April 2020	5,224	-	-	-	-	5,224	(5,224)	-	
<b>Restated Balance of Reserves at 1st April 2020</b>	<b>139,099</b>	<b>31,817</b>	<b>16,810</b>	<b>14,821</b>	<b>8,854</b>	<b>211,401</b>	<b>(162,488)</b>	<b>48,913</b>	
Total Comprehensive Expenditure & Income	13,610	(9,845)	-	-	-	3,765	75,840	79,605	<a href="#">CI&amp;ES</a>
Adjustments Between Accounting Basis & Funding Basis Under Regulations	42,593	8,980	276	4,193	2,208	58,250	(58,250)	-	<a href="#">Note 3</a>
<b>Net Increase / (Decrease) in 2020/21</b>	<b>56,203</b>	<b>(865)</b>	<b>276</b>	<b>4,193</b>	<b>2,208</b>	<b>62,015</b>	<b>17,590</b>	<b>79,605</b>	<a href="#">Note 4 &amp; HRA</a>
<b>Balance of Reserves at 31st March 2021</b>	<b>195,302</b>	<b>30,952</b>	<b>17,086</b>	<b>19,014</b>	<b>11,062</b>	<b>273,416</b>	<b>(144,898)</b>	<b>128,518</b>	<a href="#">Balance Sheet</a>
	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet / Note 5</a>	<a href="#">Balance Sheet</a>	

# STATEMENT OF ACCOUNTS 2021/22

## THE COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

For a description of this statement – click [here](#)

2020/21				2021/22		
Gross Expenditure £000s	Gross Income £000s	Net Expenditure £000s		Gross Expenditure £000s	Gross Income £000s	Net Expenditure £000s
			<b>Net Cost of Services:</b>			
143,626	(96,228)	47,398	Children's Services	159,912	(98,318)	61,594
103,502	(27,454)	76,048	Place	211,163	(35,962)	175,201
72,781	(72,493)	288	Housing Revenue Account	81,320	(73,471)	7,849
92,144	(42,716)	49,428	Adults & Communities	104,859	(51,123)	53,736
10,323	(8,366)	1,957	Public Health	11,414	(8,944)	2,470
113,222	(101,991)	11,231	Core Services	99,749	(99,368)	381
12,867	(29,718)	(16,851)	Corporate Services	20,348	(30,877)	(10,529)
32,937	(22,542)	10,395	Exceptional Item – COVID 19	24,066	(23,217)	849
<b>581,402</b>	<b>(401,508)</b>	<b>179,894</b>	<b>Net Cost of Services</b>	<b>712,831</b>	<b>(421,280)</b>	<b>291,551</b>
			<b>Other Operating Income &amp; Expenditure:</b>			
414	-	414	Parish Council Precepts	468	-	468
1,666	-	1,666	Payments to Central Government Housing Capital Receipts Pool	1,666	-	1,666
4,396	(5,962)	(1,566)	(Gains) / Losses on The Disposal of Non-Current Assets	12,921	(13,208)	(287)
6,769	-	6,769	Exceptional Item – Loss on Disposal of Non-Current Assets Relating to School Transfers	2,920	-	2,920
<b>13,245</b>	<b>(5,962)</b>	<b>7,283</b>	<b>Total Other Operating Expenditure</b>	<b>17,975</b>	<b>(13,208)</b>	<b>4,767</b>
			<b>Financing &amp; Investment Income &amp; Expenditure:</b>			
23,747	-	23,747	Interest Payable on Debt	23,475	-	23,475
76	-	76	Interest Element of Finance Leases	57	-	57
19,395	-	19,395	Interest Payable on PFI Unitary Payments	19,621	-	19,621
9,537	-	9,537	Net Interest on The Defined Benefit Liability / Asset	9,499	-	9,499
-	-	-	Movement in Fair Value of Financial Assets	-	-	-
396	-	396	Expected Credit Loss Model	50	-	50
-	-	-	Premium Incurred on Early Redemption of Debt	-	-	-
-	(809)	(809)	Investment Interest Income	-	(631)	(631)
-	(113)	(113)	Dividends Receivable	-	(446)	(446)
-	(10)	(10)	Interest Received on Finance Leases	-	(10)	(10)
4,803	(4,455)	348	(Surplus) / Deficit of Trading Undertakings or Other Operations	5,188	(5,985)	(797)
<b>57,954</b>	<b>(5,387)</b>	<b>52,567</b>	<b>Total Financing &amp; Investment Income &amp; Expenditure</b>	<b>57,890</b>	<b>(7,072)</b>	<b>50,818</b>

Continued overleaf.



## STATEMENT OF ACCOUNTS 2021/22

### THE COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT (CONTINUED)

2020/21				2021/22		
Gross Expenditure £000s	Gross Income £000s	Net Expenditure £000s		Gross Expenditure £000s	Gross Income £000s	Net Expenditure £000s
			<b>Taxation &amp; Non-Specific Grant Income:</b>			
-	(35,966)	(35,966)	Recognised Capital Grants & Contributions	-	(46,170)	(46,170)
-	(24,924)	(24,924)	Section 31 Grant	-	(15,555)	(15,555)
-	(19,459)	(19,459)	Exceptional Item – COVID 19 Related General Grants	-	(8,215)	(8,215)
-	(12,954)	(12,954)	Revenue Support Grant (RSG)	-	(13,026)	(13,026)
-	(102,437)	(102,437)	Council Tax	-	(107,693)	(107,693)
-	(15,034)	(15,034)	Business Rates Retention Scheme – Locally Retained	-	(21,906)	(21,906)
-	(32,735)	(32,735)	Business Rates Retention Scheme – Top Up Grant	-	(32,735)	(32,735)
-	<b>(243,509)</b>	<b>(243,509)</b>	<b>Total Taxation &amp; Non Specific Grant Income</b>	-	<b>(245,300)</b>	<b>(245,300)</b>
<b>652,601</b>	<b>(656,366)</b>	<b>(3,765)</b>	<b>(Surplus) / Deficit on Provision of Services</b>	<b>788,696</b>	<b>(686,860)</b>	<b>101,836</b>
			<b>Other Comprehensive Income &amp; Expenditure:</b>			
3,023	(95,698)	(92,675)	(Gains) / Losses on Revaluation of Property, Plant & Equipment Assets	5,649	(108,999)	(103,350)
111	-	111	(Gains) / Losses on Revaluation of Financial Instruments	-	-	-
16,724	-	16,724	Actuarial (Gains) / Losses on Pension Assets / Liabilities	-	(144,606)	(144,606)
<b>19,858</b>	<b>(95,698)</b>	<b>(75,840)</b>	<b>Other Comprehensive Income &amp; Expenditure</b>	<b>5,649</b>	<b>(253,605)</b>	<b>(247,956)</b>
<b>672,459</b>	<b>(752,064)</b>	<b>(79,605)</b>	<b>Total Comprehensive Income &amp; Expenditure</b>	<b>794,345</b>	<b>(940,465)</b>	<b>(146,120)</b>

# STATEMENT OF ACCOUNTS 2021/22

## BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2022

For a description of this statement – click [here](#)

2020/21 £000s		2021/22 £000s	2021/22 £000s	Note / Statement
	<b>NON-CURRENT ASSETS</b>			
	<b>Property Plant and Equipment:</b>			
647,463	- Council Dwellings	715,990		<a href="#">19</a>
282,683	- Other Land & Buildings	303,569		<a href="#">19</a>
8,863	- Vehicles, Plant, Furniture & Equipment	8,308		<a href="#">19</a>
283,291	- Infrastructure Assets	299,733		<a href="#">19</a>
107,118	- Assets Under Construction	8,592		<a href="#">19</a>
1,769	- Surplus Assets	2,228		<a href="#">19</a>
<b>1,331,187</b>			<b>1,338,420</b>	
11,215	Heritage Assets	11,659		<a href="#">21</a>
815	Intangible Assets	548		<a href="#">22</a>
4,281	Long Term Investments	4,254		<a href="#">27</a>
1,948	Long Term Debtors	3,140		<a href="#">27</a>
<b>18,259</b>			<b>19,601</b>	
<b>1,349,446</b>	<b>Total Non-Current Assets</b>		<b>1,358,021</b>	
	<b>CURRENT ASSETS</b>			
8,413	Assets 'Held for Sale'	4,664		<a href="#">23</a>
60,048	Short Term Investments	134,594		<a href="#">27</a>
1,186	Inventories	1,513		<a href="#">29</a>
10,290	Local Taxation Debtors	10,341		<a href="#">30</a>
(10,243)	Impairment of Local Taxation Debtors	(10,341)		<a href="#">30</a>
47,848	Other Short Term Debtors	55,483		<a href="#">31</a>
(6,490)	Impairment of Short Term Debtors	(6,430)		<a href="#">31</a>
53,010	Cash & Cash Equivalents	56,695		<a href="#">Cash Flow</a>
<b>164,062</b>	<b>Total Current Assets</b>		<b>246,519</b>	
<b>1,513,508</b>	<b>TOTAL ASSETS</b>		<b>1,604,540</b>	
	<b>CURRENT LIABILITIES</b>			
(21,788)	Short Term Borrowing	(37,307)		<a href="#">27</a>
(8,797)	Other Short Term Liabilities	(8,428)		<a href="#">27</a>
(47,929)	Short Term Creditors	(71,233)		<a href="#">32</a>
(6,368)	Short Term Provisions	(4,754)		<a href="#">34</a>
(23,602)	Capital Grants Receipts in Advance	(34,528)		<a href="#">33</a>
(6,295)	Revenue Grants Receipts in Advance	(3,335)		<a href="#">33</a>
<b>(114,779)</b>	<b>Total Current Liabilities</b>		<b>(159,585)</b>	
	<b>LONG TERM LIABILITIES</b>			
(628,230)	Long Term Borrowing	(653,158)		<a href="#">27</a>
(194,062)	Other Long Term Liabilities	(185,633)		<a href="#">27</a>
(4,521)	Long Term Provisions	(4,060)		<a href="#">34</a>
(443,398)	Retirement Benefit Obligations	(327,466)		<a href="#">37</a>
<b>(1,270,211)</b>	<b>Total Long Term Liabilities</b>		<b>(1,170,317)</b>	
<b>(1,384,990)</b>	<b>TOTAL LIABILITIES</b>		<b>(1,329,902)</b>	
<b>128,518</b>	<b>NET ASSETS / (LIABILITIES)</b>		<b>274,638</b>	

Continued overleaf

**STATEMENT OF ACCOUNTS 2021/22**  
**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2022 (CONTINUED)**

2020/21 £000s		2021/22 £000s	2021/22 £000s	Note / Statement
	<b>USEABLE RESERVES:</b>			
195,302	- General Fund	217,132		4 / <a href="#">MIRS</a>
30,952	- Housing Revenue Account	28,843		4 / <a href="#">MIRS</a> / <a href="#">HRA</a>
17,086	- Useable Capital Receipts Reserve	25,093		<a href="#">MIRS</a>
19,014	- Major Repairs Reserve	18,119		<a href="#">MIRS</a>
11,062	- Capital Grant Unapplied Reserve	19,573		<a href="#">MIRS</a>
<b>273,416</b>	<b>TOTAL USEABLE RESERVES</b>		<b>308,760</b>	
	<b>UNUSABLE RESERVES:</b>			
(35,182)	- Capital Adjustment Account	(133,502)		5
497	- Deferred Capital Receipts Reserve	496		5
(11,473)	- Financial Instruments Adjustment Account	(10,889)		5
(444,961)	- Pensions Reserve	(328,247)		5
(431)	- Financial Instrument Revaluation Reserve	(431)		5
352,241	- Revaluation Reserve	442,894		5
(2,482)	- Accumulated Absences Account	(2,548)		5
8,650	- Collection Fund Adjustment Account	16,051		5
(11,757)	- DSG Deficit Adjustment Account *	(17,946)		5
<b>(144,898)</b>	<b>TOTAL UNUSABLE RESERVES</b>		<b>(34,122)</b>	
<b>128,518</b>	<b>TOTAL RESERVES</b>		<b>274,638</b>	

\* The DSG Adjustment account was a new requirement for 2020/21. The [Movement in Reserves Statement](#) shows the adjustment to the opening balances, in accordance with SI The Local Authorities (Capital Finance and Accounting) Regulations (the 2003 Regulations) as amended.

I certify that these accounts replace the draft accounts that were placed on account with the Council's external auditors, Grant Thornton LLP on 29th July 2022.

Mayor Cllr. Sarah-Jane Tattersall

Date:

# STATEMENT OF ACCOUNTS 2021/22

## CASH FLOW STATEMENT

For a description of this statement – click [here](#)

2020/21 £000s		2021/22 £000s	2021/22 £000s	Note
(3,765)	<b>Net (Surplus) / Deficit on Provision of Services</b>		<b>101,836</b>	<a href="#">CI&amp;ES</a>
	<b><u>Adjustments to Net Surplus or Deficit on The Provision of Services for Non-Cash Movements:</u></b>			
(79,530)	- Depreciation & Impairment	(167,339)		
(20,661)	- Pension Fund Adjustments	(28,674)		
(11,166)	- Carrying Amount of Non-Current Assets Sold	(15,842)		
(1,147)	- (Increase) / Decrease in Provisions	2,025		
85	- Increase / (Decrease) in Inventories	327		
(13,536)	- Increase / (Decrease) in Debtors	1,699		
(8,051)	- (Increase) / Decrease in Creditors	(12,337)		
607	- Other Non-Cash Adjustments	544		
<b>(133,399)</b>			<b>(219,597)</b>	
	<b><u>Adjustments for Items Included in the Net (Surplus) or Deficit on the Provision of Services that are Investing &amp; Financing Activities:</u></b>			
35,966	- Capital Grants Recognised Through Comprehensive Income & Expenditure Statement	46,170		
-	- Premiums Paid on Early Settlement of Debt			
6,088	- Proceeds From The Sale of Property, Plant & Equipment, Investment Property & Intangible Assets	13,444		
<b>42,054</b>			<b>59,614</b>	
<b>(95,110)</b>	<b>Net Cash (Inflow) / Outflow From Operating Activities</b>		<b>(58,147)</b>	
64,447	<b>Net Cash (Inflow) / Outflow From Investing Activities</b>		90,725	<a href="#">39</a>
46,222	<b>Net Cash (Inflow) / Outflow From Financing Activities</b>		(36,263)	<a href="#">40</a>
<b>15,559</b>	<b>Net (Increase) / Decrease in Cash &amp; Cash Equivalents</b>		<b>(3,685)</b>	
<b>68,569</b>	<b>Cash &amp; Cash Equivalents as at 1<sup>st</sup> April</b>		<b>53,010</b>	
(15,559)	Net Increase / (Decrease) in Cash & Cash Equivalents		3,685	
<b>53,010</b>	<b>Cash &amp; Cash Equivalents as at 31<sup>st</sup> March</b>		<b>56,695</b>	<a href="#">Balance Sheet</a>
	<b>Made Up Of The Following Elements:</b>			
2	Cash Held By The Council		7	
(12,314)	Cash in Transit *		(3,542)	
10,310	Bank Current Accounts		5,720	
55,012	Short Term Deposits With Financial Institutions		54,510	
<b>53,010</b>	<b>Total Cash &amp; Cash Equivalents</b>		<b>56,695</b>	

\* Cash in Transit represents the timing difference between payments being made by the Council to its creditors and receipts received from its debtors, which have been accounted for in the Council's Statement of Accounts and the clearing of those payments in the year end bank balance.

[Accounting Policy 5](#) defines the Council's policy with regards classification of financial instruments as cash equivalents.

# STATEMENT OF ACCOUNTS 2021/22

## SECTION 5 – NOTES TO THE CORE FINANCIAL STATEMENTS

### THE EXPENDITURE AND FUNDING ANALYSIS

For a description of this note – click [here](#)

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2020/21				2021/22		
Net Expenditure Chargeable to the General Fund and HRA Balances	Adjustments Between the Funding and Accounting Basis	Net Expenditure in the Comprehensive Income and Expenditure Statement		Net Expenditure Chargeable to the General Fund and HRA Balances	Adjustments Between the Funding and Accounting Basis	Net Expenditure in the Comprehensive Income and Expenditure Statement
£000s	£000s	£000s		£000s	£000s	£000s
38,685	8,713	47,398	Children’s Services	47,006	14,588	61,594
44,096	31,952	76,048	Place	45,033	130,168	175,201
(16,801)	17,089	288	Housing Revenue Account	(15,572)	23,421	7,849
45,441	3,987	49,428	Adults & Communities	47,774	5,962	53,736
1,469	488	1,957	Public Health	1,613	857	2,470
(5,431)	16,662	11,231	Core Services	(5,767)	6,148	381
(17,040)	189	(16,851)	Corporate Services	(10,727)	198	(10,529)
10,395	-	10,395	Exceptional Item – COVID 19	849	-	849
<b>100,814</b>	<b>79,080</b>	<b>179,894</b>	<b>Net Cost of Services</b>	<b>110,209</b>	<b>181,342</b>	<b>291,551</b>
414	6,869	7,283	Other Operating Income & Expenditure	468	4,299	4,767
43,030	9,537	52,567	Financing & Investment Income & Expenditure	41,319	9,499	50,818
(218,876)	(24,633)	(243,509)	Taxation & Non Specific Grant Income	(191,730)	(53,570)	(245,300)
<b>(74,618)</b>	<b>70,853</b>	<b>(3,765)</b>	<b>(Surplus) / Deficit on Provision of Services</b>	<b>(39,734)</b>	<b>141,570</b>	<b>101,836</b>
19,280	(19,280)	-	Items Presented Within The Movement in Reserves Statement	20,015	(20,015)	-
<b>(55,338)</b>	<b>51,573</b>	<b>(3,765)</b>	<b>TOTAL</b>	<b>(19,719)</b>	<b>121,555</b>	<b>101,836</b>
<a href="#">Note 1 / MIRS</a>	<b>Split Between:</b>	<a href="#">CI&amp;ES</a>		<a href="#">Note 1 / MIRS</a>	<b>Split Between:</b>	<a href="#">CI&amp;ES</a>
General Fund	42,593			General Fund	102,433	
HRA	8,980			HRA	19,122	
	<b>51,573</b>				<b>121,555</b>	
	<a href="#">Note 2 / Note 3 / MIRS</a>				<a href="#">Note 2 / Note 3 / MIRS</a>	

## STATEMENT OF ACCOUNTS 2021/22

### THE EXPENDITURE AND FUNDING ANALYSIS (CONTINUED)

2020/21			Movement on Reserves:	2021/22		
General Fund	Housing Revenue Account	Total		General Fund	Housing Revenue Account	Total
£000s	£000s	£000s		£000s	£000s	£000s
<b>133,875</b>	<b>31,817</b>	<b>165,692</b>	<b>Opening Balances as at 1<sup>st</sup> April</b>	<b>195,302</b>	<b>30,952</b>	<b>226,254</b>
5,224	-	5,224	Reporting of Schools Budget Deficit to New Adjustment Account at 1st April 2020	-	-	-
<b>139,099</b>	<b>31,817</b>	<b>170,916</b>	<b>Revised Balances as at 1<sup>st</sup> April</b>	<b>195,302</b>	<b>30,952</b>	<b>226,254</b>
56,203	(865)	<b>55,338</b>	Plus/(Less) Surplus or (Deficit) on General Fund & HRA Balances in Year	21,830	(2,109)	<b>19,721</b>
<b>195,302</b>	<b>30,952</b>	<b>226,254</b>	<b>Closing Balances as at 31<sup>st</sup> March</b>	<b>217,132</b>	<b>28,843</b>	<b>245,975</b>

[Note 4 / MIRS](#)

[Note 4 / MIRS](#)

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#### Note A – Prior Period Adjustments

Description:	This note provides explanation of the prior period adjustment applied in the comparative prior year position including the overall impact on the key statements and notes contained therein.
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There have been no significant prior period adjustments since the publication of the 2020/21 financial statements.

# STATEMENT OF ACCOUNTS 2021/22

## NOTES PRIMARILY RELATING TO THE EXPENDITURE & FUNDING ANALYSIS

### Note 1 – Reconciliation Between Management Accounts and Expenditure & Funding Analysis

Description:	This note provides a reconciliation between the Council's Management Accounts and the first column of the Expenditure & Funding Analysis which represents the actual movement on the Council's useable reserves for the year. The respective adjustments are outlined in the explanatory notes in the pages overleaf.
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<b>Adjustments from Management Accounts to Financial Reporting Format</b>	<b>2021/22</b>					
	Management Accounts as Per Final Accounts Report (Note 1A)	Presentational Adjustments from Management Accounts to Financial Accounts (Note 1B)	Items Not Included in Net Cost of Services (Note 1C)	Items Not Included Within The CI&ES (Note 1D)	Corporate Funding / Expenditure (Note 1E)	Net Expenditure Chargeable to the General Fund and HRA Balances (Note 1F)
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Children's Services	46,964	42	-	-	-	47,006
Place	50,795	(6,667)	905	-	-	45,033
Housing Revenue Account	73,095	(73,095)	(10,237)	(5,335)	-	(15,572)
Adults & Communities	76,434	(28,660)	-	-	-	47,774
Public Health	6,433	(4,520)	-	-	(300)	1,613
Pure Services	(4,957)	(1,588)	793	(15)	-	(5,767)
Corporate Services	32,000	3,827	(20,005)	(18,749)	(7,800)	(10,727)
Exceptional Item – COVID 19	(26,036)	26,885	-	-	-	849
<b>Net Cost of Services</b>	<b>254,728</b>	<b>(83,776)</b>	<b>(28,544)</b>	<b>(24,099)</b>	<b>(8,100)</b>	<b>110,209</b>
Other Operating Income & Expenditure	-	-	-	-	468	468
Financing & Investment Income & Expenditure	-	-	41,319	-	-	41,319
Taxation & Non Specific Grant Income	-	-	(12,775)	-	(178,955)	(191,730)
<b>(Surplus) / Deficit on Provision of Services</b>	<b>254,728</b>	<b>(83,776)</b>	<b>-</b>	<b>(24,099)</b>	<b>(186,587)</b>	<b>(39,734)</b>
Items Presented Within The Movement in Reserves Statement (Note 1G)	-	-	-	17,906	2,109	20,015
<b>TOTAL NET EXPENDITURE</b>	<b>254,728</b>	<b>(83,776)</b>	<b>-</b>	<b>(6,193)</b>	<b>(184,478)</b>	<b>(19,719)</b>

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<b>Adjustments from Management Accounts to Financial Reporting Format</b>	<b>2020/21</b>					
	Management Accounts as Per Final Accounts Report (Note 1A)	Presentational Adjustments from Management Accounts to Financial Accounts (Note 1B)	Items Not Included in Net Cost of Services (Note 1C)	Items Not Included Within The CI&ES (Note 1D)	Corporate Funding / Expenditure (Note 1E)	Net Expenditure Chargeable to the General Fund and HRA Balances (Note 1F)
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Children's Services	34,132	4,553	-	-	-	38,685
Place	50,987	(7,115)	224	-	-	44,096
Housing Revenue Account	865	(865)	(10,404)	(6,397)	-	(16,801)
Adults & Communities	76,214	(30,773)	-	-	-	45,441
Public Health	6,189	(4,720)	-	-	-	1,469
Core Services	(2,019)	(3,341)	(56)	(15)	-	(5,431)
Corporate Services	66,982	(78,577)	13,091	(18,536)	-	(17,040)
Exceptional Item – COVID 19	(36,586)	46,981	-	-	-	10,395
<b>Net Cost of Services</b>	<b>196,764</b>	<b>(73,857)</b>	<b>2,855</b>	<b>(24,948)</b>	<b>-</b>	<b>100,814</b>
Other Operating Income & Expenditure	-	-	-	-	414	414
Financing & Investment Income & Expenditure	-	-	43,030	-	-	43,030
Provision & Non Specific Grant Income	-	-	(45,885)	-	(172,991)	(218,876)
<b>Surplus) / Deficit on Provision of Services</b>	<b>196,764</b>	<b>(73,857)</b>	<b>-</b>	<b>(24,948)</b>	<b>(172,577)</b>	<b>(74,618)</b>
Items Presented Within The Movement in Services Statement (Note 1G)	-	-	-	18,415	865	19,280
<b>TOTAL NET EXPENDITURE</b>	<b>196,764</b>	<b>(73,857)</b>	<b>-</b>	<b>(6,533)</b>	<b>(171,712)</b>	<b>(55,338)</b>

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### **Adjustments From Management Accounts to Financial Reporting Format – Explanatory Notes**

#### Note 1A: Management Accounts as Per Final Accounts Report

This column represents the net revenue expenditure (management accounts) of the Council's directorates, as reported to Cabinet throughout the financial year.

#### Note 1B: Presentational Adjustments from Management Accounts to Financial Accounts

This column represents the presentational adjustments from the management accounts to align to the financial statements. Such adjustments include the treatment and presentation of reserves and earmarkings, separate reporting of exceptional items and to reflect differences in reporting for specific corporate items, e.g. COVID 19.

#### Note 1C: Items Not Included in Net Cost of Services

Adjustments for items that are not deemed, as per the Accounting Code of Practice, as service specific income and expenditure but which represent other corporate items:

- **Other Operating Income & Expenditure** – generally relates to precepts / levies that are accounted for within service budgets from a management accounts perspective but a corporate cost as per the financial reporting requirements;



## STATEMENT OF ACCOUNTS 2021/22

- **Financing & Investment Income & Expenditure** – generally relates to corporate income and expenditure such as interest payments servicing the Council’s debt and interest receivable from its financial investments and dividends from its interests in companies. Also included within this are the external element of services that are accounted for as trading undertakings;
- **Taxation & Non-Specific Grant Income & Expenditure** – relates to non-specific grant received and accounted for within service budgets from a management accounts perspective.

### Note 1D: Items Not Included Within The CI&ES

Adjustments that, under the Accounting Code of Practice, are not reported from a financial reporting point of view within the Comprehensive Income & Expenditure Statement but as a movement in reserves:

- These adjustments generally relate to capital items such as the statutory charges for capital financing i.e. Minimum Revenue Provision and capital funded by revenue / reserves and the statutory accounting for the treatment of the Council’s DSG Deficit. Also included is the accounting recognition of the element of the pension deficit payment and the adjustment in relation to financial instruments.

### Note 1E: Corporate Funding / Expenditure

This column brings in the Council’s corporate, non-specific funding for the year together with other corporate items of expenditure:

- **Other Operating Income & Expenditure** – generally relates to the precept payments collected by the Council and paid over to the parish councils;
- **Taxation & Non-Specific Grant Income & Expenditure** – relates to the non-specific income that the Council receives in year to fund its net expenditure, including Revenue Support Grant (RSG), Council Tax, Business Rates and S31 Grants.

### Note 1F: Net Expenditure Chargeable to the General Fund and HRA Balances

This column shows the Council’s financial position in terms of its in-year movement in general fund and housing revenue account reserve positions. These can be seen in terms of both types of reserves in [Note 4](#).

### Note 1G: Items Presented Within The Movement in Reserves Statement

The items captured within this row are such items that, in accordance with the Code of Practice, are not to be included within the Comprehensive Income & Expenditure Statement (Accounting Basis) but are chargeable to the General Fund Balance under statutory provisions. These are duly deducted or added to the General Fund Balance via the Movement in Reserves Statement (Funding Basis). This row therefore purely represents presentational adjustments to allow reconciliation between the accounting basis and funding basis.

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### Note 2 - Adjustments between Funding and Accounting Basis per Directorate

Description:	This note provides an analysis of the adjustments between the accounting basis as stipulated by the Code of Practice and the funding basis as stipulated by Legislation, per directorate. The respective adjustments are outlined in the explanatory notes in the pages overleaf.
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<b><u>Adjustments from General Fund / HRA to Arrive at the Comprehensive Income and Expenditure Statement Amounts</u></b>	<b>2021/22</b>			
	Adjustments for Capital Purposes (Note 2A)	Net Change for the Pensions Adjustments (Note 2B)	Other Differences (Note 2C)	<b>Total Adjustments</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Children's Services	5,581	8,954	53	<b>14,588</b>
Place	126,155	4,000	13	<b>130,168</b>
Housing Revenue Account	23,421	-	-	<b>23,421</b>
Adults & Communities	3,672	2,246	44	<b>5,962</b>
Public Health	-	858	(1)	<b>857</b>
Core Services	3,272	2,918	(42)	<b>6,148</b>
Corporate Services	-	199	(1)	<b>198</b>
<b>Net Cost of Services</b>	<b>162,101</b>	<b>19,175</b>	<b>66</b>	<b>181,342</b>
Other Operating Income & Expenditure	4,299	-	-	<b>4,299</b>
Financing & Investment Income & Expenditure	-	9,499	-	<b>9,499</b>
Taxation & Non Specific Grant Income	(46,170)	-	(7,400)	<b>(53,570)</b>
<b>Difference Between General Fund /HRA Surplus or Deficit and Comprehensive Income &amp; Expenditure Statement Surplus or Deficit on the Provision of Services</b>	<b>120,230</b>	<b>28,674</b>	<b>(7,334)</b>	<b>141,570</b>
Items Presented Within The Movement in Reserves Statement	(24,839)	(781)	5,605	<b>(20,015)</b>
<b>TOTAL NET EXPENDITURE</b>	<b>95,391</b>	<b>27,893</b>	<b>(1,729)</b>	<b>121,555</b>

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## STATEMENT OF ACCOUNTS 2021/22

<b><u>Adjustments from General Fund / HRA to Arrive at the Comprehensive Income and Expenditure Statement Amounts</u></b>	<b>2020/21</b>			
	Adjustments for Capital Purposes (Note 2A)	Net Change for the Pensions Adjustments (Note 2B)	Other Differences (Note 2C)	<b>Total Adjustments</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Children's Services	3,862	5,343	(492)	<b>8,713</b>
Place	29,765	2,182	5	<b>31,952</b>
Housing Revenue Account	17,089	-	-	<b>17,089</b>
Adults & Communities	2,728	1,263	(4)	<b>3,987</b>
Public Health	-	488	-	<b>488</b>
Core Services	14,932	1,770	(40)	<b>16,662</b>
Corporate Services	105	78	6	<b>189</b>
<b>Net Cost of Services</b>	<b>68,481</b>	<b>11,124</b>	<b>(525)</b>	<b>79,080</b>
Other Operating Income & Expenditure	6,869	-	-	<b>6,869</b>
Financing & Investment Income & Expenditure	-	9,537	-	<b>9,537</b>
Taxation & Non Specific Grant Income	(35,966)	-	11,333	<b>(24,633)</b>
<b>Difference Between General Fund /HRA Surplus or Deficit and Comprehensive Income &amp; Expenditure Statement Surplus or Deficit on the Provision of Services</b>	<b>39,384</b>	<b>20,661</b>	<b>10,808</b>	<b>70,853</b>
Items Presented Within The Movement in Reserves Statement	(24,449)	(781)	5,950	<b>(19,280)</b>
<b>TOTAL NET EXPENDITURE</b>	<b>14,935</b>	<b>19,880</b>	<b>16,758</b>	<b>51,573</b>

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### **Adjustments between Funding and Accounting Basis per Directorate – Explanatory Notes**

#### Note 2A: Adjustments for Capital Purposes

Adjustments for capital purposes – this column adds in depreciation and impairment and revaluation gains and losses in the services line and for:

- **Other Operating Income & Expenditure** – adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets.
- **Taxation & Non-Specific Grant Income & Expenditure** – capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. The Taxation and Non Specific Grant Income and Expenditure line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied in the year.
- **Items Presented Within The Movement in Reserves Statement** – generally relate to capital items such as the statutory charges for capital financing i.e. Minimum Revenue Provision and capital funded by revenue / reserves.

## STATEMENT OF ACCOUNTS 2021/22

### Note 2B: Net Change for the Pensions Adjustments

Net change for the removal of pension contributions and the addition of IAS 19 *Employee Benefits* pension related expenditure and income:

- For **Net Cost of Services** this represents the removal of the employer pension contributions made by the Council as allowed by statute and the replacement with current service costs and past service costs. The change also includes the recognition of the pension deficit payment, relating to the year.
- For **Financing & Investment Income & Expenditure** – the net interest on the defined benefit liability is charged to the CIES.
- For **Items Presented Within The Movement in Reserves Statement** – the pension deficit element recognised against the general fund.

### Note 2C: Other Differences

Other differences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute:

- For **Financing & Investment Income & Expenditure** - the other differences column recognises adjustments to the General Fund for the timing differences for premiums and discounts.
- The charge under **Taxation & Non-Specific Grant Income & Expenditure** represents the difference between what is chargeable under statutory regulations for Council Tax and NDR that was projected to be received at the start of the year and the income recognised under generally accepted accounting practices in The Code. This is a timing difference as any difference will be brought forward in future Surpluses or Deficits on the Collection Fund.
- For **Items Presented Within The Movement in Reserves Statement** – these adjustments relate to the entries relating to the financial instrument adjustment account and the Council's DSG deficit.

# STATEMENT OF ACCOUNTS 2021/22

## NOTES PRIMARILY RELATING TO THE MOVEMENT IN RESERVES STATEMENT

### **Note 3 – Adjustments Between Accounting Basis and Funding Basis Under Regulations**

Description:	This note details the adjustments that are made to the Comprehensive Income and Expenditure Statement, 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.
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The following sets out a description of the reserves that the adjustments are made against:

#### General Fund Balances

The General Fund is the statutory fund into which all the receipts of a Council are required to be paid and out of which all liabilities of the Council are to be met, except to the extent that statutory rules might provide otherwise. These rules can also specify the financial year in which liabilities and payments should impact on the General Fund balance, which is not necessarily in accordance with proper accounting practice. The General Fund balance therefore summarises the resources that the Council is statutorily empowered to spend on its services or on capital investment (or the deficit of resources that the Council is required to recover) at the end of the financial year. However, the balance is not available to be applied to fund HRA Services.

There are two types of General Fund balances as detailed below:

- Non-Specific Reserves – these reserves are general in nature and are not earmarked for a specific use in the future. Included within this balance are the Minimum Working Balance which is retained for unforeseen circumstances and Strategic Reserves that are held with consideration towards the Council's Medium Term Financial Strategy; and
- Earmarked Reserves – these reserves have a specific use on a particular activity / scheme.

[Note 4](#) identifies the movement between the two types of General Fund Reserves.

#### Housing Revenue Account (HRA) Balances

The Housing Revenue Account Balance reflects the statutory obligation to maintain a revenue account for local authority council housing provision in accordance with Part IV of the Local Government and Housing Act 1989. It contains the balance of income and expenditure as defined by the 1989 Act that is available to fund future expenditure in connection with the Council's landlord function or, where in deficit, that is required to be recovered from tenants in future years.

The services provided by the HRA include; Council house management, rent collection, letting, tenant participation, repairs and maintenance, estate management, caretaking and other tenant related services.

#### Useable Capital Receipts Reserve

The Useable Capital Receipts Reserve holds the proceeds from the disposal of land or other assets, which are restricted by statute from being used other than to fund new capital expenditure or to be set aside to finance historical capital expenditure. The balance on the reserve shows the resources that have yet to be applied for these purposes at year end.

#### Major Repairs Reserve

The Council is required to maintain the Major Repairs Reserve, which controls the application of the notional Major Repairs Allowance (MRA). The MRA is restricted to being applied to new capital investment in HRA assets or the financing of historical capital expenditure by the HRA. The balance shows the notional MRA that has yet to be applied at year end.

#### Capital Grants Unapplied Reserve

The Capital Grants Unapplied Reserve holds the grants and contributions received towards capital projects for which the Council has met the conditions that would otherwise require repayment of the monies, but which have yet to be applied to meet expenditure.

## STATEMENT OF ACCOUNTS 2021/22

Note 3

	Useable Reserves					Unusable Reserves
	General Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Major Repairs Reserve	Capital Grants Unapplied Reserve	Movement in Unusable Reserves
<b>2021/22 Adjustments</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Adjustments to Revenue Resources</b>						
Amounts by which Income and Expenditure Included in the Comprehensive Income and Expenditure Statement are Different from Revenue for the Year Calculated in Accordance with Statutory Requirements:						
Pensions Costs ( <i>Transferred to (or from) the Pensions Reserve</i> )	27,893	-	-	-	-	(27,893)
Financial Instruments ( <i>Transferred to the Financial Instruments Adjustments Account</i> )	(546)	(38)	-	-	-	584
Dedicated Schools Grant Deficit ( <i>Transfers to or from DSG Adjustment Account</i> )	6,189	-	-	-	-	(6,189)
Council Tax and NDR ( <i>Transfers to or from Collection Fund Adjustment Account</i> )	(7,400)	-	-	-	-	7,400
Holiday Pay ( <i>Transferred to the Accumulated Absences Reserve</i> )	66	-	-	-	-	(66)
Reversal of Entries Included in the Surplus or Deficit on the Provision of Services in Relation to Capital Expenditure ( <i>These Items are Charged to the Capital Adjustment Account</i> )	146,796	31,150	-	16,580	-	(194,526)
<b>Sub Total – Adjustments to Revenue Resources</b>	<b>172,998</b>	<b>31,112</b>	<b>-</b>	<b>16,580</b>	<b>-</b>	<b>(220,690)</b>
<b>Adjustments Between Revenue and Capital Resources</b>						
Transfer of Non-Current Asset Sale Proceeds from Revenue to the Capital Receipts Reserve	(8,860)	(4,584)	13,444	-	-	-
Administrative Costs of Non-Current Asset Disposals ( <i>Funded by a Contribution from the Capital Receipts Reserve</i> )	238	-	(238)	-	-	-
Payments to the Government Housing Receipts Pool ( <i>Funded by a Transfer from the Capital Receipts Reserve</i> )	1,666	-	(1,666)	-	-	-
Posting of HRA Resources from Revenue to the Major Repairs Reserve	-	(3,690)	-	3,690	-	-
Statutory Provision for the Repayment of Debt ( <i>Transfer from the Capital Adjustment Account</i> )	(7,165)	-	-	-	-	7,165
Capital Expenditure Financed from Revenue Balances ( <i>Transfer to the Capital Adjustment Account</i> )	(10,272)	(3,716)	-	-	-	13,988
<b>Sub Total – Adjustments Between Revenue &amp; Capital Resources</b>	<b>(24,393)</b>	<b>(11,990)</b>	<b>11,540</b>	<b>3,690</b>	<b>-</b>	<b>21,153</b>
<b>Adjustments to Capital Resources</b>						
Use of the Capital Receipts Reserve to Finance Capital Expenditure	-	-	(1,910)	-	-	1,910
Use of the Major Repairs Reserve to Finance Capital Expenditure	-	-	-	(21,165)	-	21,165
Application of Capital Grants to Finance Capital Expenditure / Write Down Debt	(36,124)	-	-	-	(1,535)	37,659
Capital Grants Recognised, Not Yet Applied	(10,046)	-	-	-	10,046	-
Use of Resources to Write Down Debt	-	-	(1,704)	-	-	1,704
Receipts Received Relating to Loans/Investments Repaid in Year, Originally Funded From Capital Resources	-	-	80	-	-	(80)
Cash Payments in Relation to Deferred Capital Receipts	-	-	1	-	-	(1)
<b>Sub Total – Adjustments to Capital Resources</b>	<b>(46,170)</b>	<b>-</b>	<b>(3,533)</b>	<b>(21,165)</b>	<b>8,511</b>	<b>62,357</b>
<b>Total Adjustments</b>	<b>102,435</b>	<b>19,122</b>	<b>8,007</b>	<b>(895)</b>	<b>8,511</b>	<b>(137,180)</b>
	<i>MIRS / EFA</i>	<i>MIRS / EFA</i>	<i>MIRS</i>	<i>MIRS</i>	<i>MIRS</i>	<i>MIRS</i>

## STATEMENT OF ACCOUNTS 2021/22

Note 3

	Useable Reserves					Unusable Reserves
	General Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Major Repairs Reserve	Capital Grants Unapplied Reserve	Movement in Unusable Reserves
<b>2020/21 Adjustments</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Adjustments to Revenue Resources</b>						
Amounts by which Income and Expenditure Included in the Comprehensive Income and Expenditure Statement are Different from Revenue for the Year Calculated in Accordance with Statutory Requirements:						
Pensions Costs ( <i>Transferred to (or from) the Pensions Reserve</i> )	19,880	-	-	-	-	(19,880)
Financial Instruments ( <i>Transferred to the Financial Instruments Adjustments Account</i> )	(545)	(38)	-	-	-	583
Dedicated Schools Grant Deficit ( <i>Transfers to or from DSG Adjustment Account</i> )	6,533		-	-	-	(6,533)
Council Tax and NDR ( <i>Transfers to or from Collection Fund Adjustment Account</i> )	11,333	-	-	-	-	(11,333)
Holiday Pay ( <i>Transferred to the Accumulated Absences Reserve</i> )	(525)	-	-	-	-	525
Reversal of Entries Included in the Surplus or Deficit on the Provision of Services in Relation to Capital Expenditure ( <i>These Items are Charged to the Capital Adjustment Account</i> )	58,820	20,826	-	16,524	-	(96,170)
<b>Sub Total – Adjustments to Revenue Resources</b>	<b>95,496</b>	<b>20,788</b>	<b>-</b>	<b>16,524</b>	<b>-</b>	<b>(132,808)</b>
<b>Adjustments Between Revenue and Capital Resources</b>						
Transfer of Non-Current Asset Sale Proceeds from Revenue to the Capital Receipts Reserve	(1,505)	(4,584)	5,652	-	-	437
Administrative Costs of Non-Current Asset Disposals ( <i>Funded by a Contribution from the Capital Receipts Reserve</i> )	127	-	(127)	-	-	-
Payments to the Government Housing Receipts Pool ( <i>Funded by a Transfer from the Capital Receipts Reserve</i> )	1,666	-	(1,666)	-	-	-
Posting of HRA Resources from Revenue to the Major Repairs Reserve	-	(4,625)	-	4,625	-	-
Statutory Provision for the Repayment of Debt ( <i>Transfer from the Capital Adjustment Account</i> )	(8,671)	-	-	-	-	8,671
Capital Expenditure Financed from Revenue Balances ( <i>Transfer to the Capital Adjustment Account</i> )	(8,554)	(2,599)	-	-	-	11,153
<b>Sub Total – Adjustments Between Revenue &amp; Capital Resources</b>	<b>(16,937)</b>	<b>(11,808)</b>	<b>3,859</b>	<b>4,625</b>	<b>-</b>	<b>20,261</b>
<b>Adjustments to Capital Resources</b>						
Use of the Capital Receipts Reserve to Finance Capital Expenditure	-	-	(3,584)	-	-	3,584
Use of the Major Repairs Reserve to Finance Capital Expenditure	-	-	-	(16,956)	-	16,956
Application of Capital Grants to Finance Capital Expenditure / Write Down Debt	(32,418)	-	-	-	(1,340)	33,758
Capital Grants Recognised, Not Yet Applied	(3,548)	-	-	-	3,548	-
Use of Resources to Write Down Debt	-	-	-	-	-	-
Receipts Received Relating to Loans/Investments Repaid in Year, Originally Funded From Capital Resources	-	-	-	-	-	-
Cash Payments in Relation to Deferred Capital Receipts	-	-	1	-	-	(1)
<b>Sub Total – Adjustments to Capital Resources</b>	<b>(35,966)</b>	<b>-</b>	<b>(3,583)</b>	<b>(16,956)</b>	<b>2,208</b>	<b>54,297</b>
<b>Total Adjustments</b>	<b>42,593</b>	<b>8,980</b>	<b>276</b>	<b>4,193</b>	<b>2,208</b>	<b>(58,250)</b>
	MIRS / EFA	MIRS / EFA	MIRS	MIRS	MIRS	MIRS

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<b>Note 4 – General Fund and Housing Revenue Account Reserves</b>	
Description:	This note sets out the amounts set aside from the General Fund and HRA balances in earmarked reserves to provide financing for future expenditure plans.
Relevant Accounting Policies:	<a href="#">Accounting Policy 26</a>

	Balance at 31 <sup>st</sup> March 2020	Adj. to Opening Reserves Balance *	Transfers Out 2020/21	Transfers In 2020/21	Balance at 31 <sup>st</sup> March 2021	Transfers Out 2021/22	Transfers in 2021/22	Balance at 31 <sup>st</sup> March 2022
<b>General Fund:</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b><u>Service Earmarked Reserves:</u></b>								
<u>Children's Directorate:</u>								
School Balances	2,051	-	(2,051)	5,267	5,267	(5,267)	4,844	4,844
Centrally Retained DSG Budgets	(5,224)	5,224	-	-	-	-	-	-
Future Demography / Social Care Pressures	10,000	-	-	6,000	16,000	-	4,000	20,000
Other People Directorate Earmarkings	1,099	-	(1,099)	942	942	(881)	975	1,036
<u>Place Directorate:</u>								
Adult Learning - Grants	618	-	(12)	561	1,167	(95)	-	1,072
Waste Disposal - Transfer Loading Station	348	-	(348)	-	-	-	-	-
Other Place Directorate Earmarkings	4,109	-	(2,367)	1,205	2,947	(857)	2,193	4,283
<u>Adults &amp; Communities Directorate:</u>								
Area Council Funding	1,088	-	(1,088)	1,127	1,127	-	-	1,127
CCG Funding	-	-	-	-	-	-	7,870	7,870
Libraries Review	1,000	-	(1,000)	-	-	-	-	-
Other Communities Directorate Earmarkings	8,243	-	(6,646)	14,529	16,126	(11,647)	5,077	9,556
<u>Public Health Directorate:</u>								
Public Health Earmarkings	1,267	-	(1,267)	1,454	1,454	(602)	1,504	2,356
<u>Core Services Directorate:</u>								
PFI / BSF Programme	6,014	-	(571)	1,836	7,279	(42)	1,154	8,391
Other Core Services Directorate Earmarkings	5,273	-	(515)	681	5,439	(236)	2,508	7,711
<b><u>Corporate Earmarked Reserves:</u></b>								
<u>Capital Programme Earmarkings:</u>								
Capital Investment Priorities	46,080	-	(14,341)	20,732	52,471	(10,469)	34,141	76,143
<u>Corporate Earmarkings</u>								
Revenue Investments – 20/21 Budgets	265	-	(4,120)	8,436	4,581	(2,116)	-	2,465
Restructuring Costs	4,869	-	(1,030)	3,067	6,906	(1,168)	4,262	10,000
Insurance Fund Reserve	6,703	-	(554)	-	6,149	-	49	6,198
Invest to Grow	617	-	(91)	-	526	(77)	-	449
Commercial Fund	710	-	(62)	-	648	(94)	-	554
MRP Future Years	6,023	-	-	1,613	7,636	-	3,071	10,707
MTFS 22/23 & 23/24 Mitigation	-	-	-	-	-	-	5,700	5,700



## STATEMENT OF ACCOUNTS 2021/22

	Balance at 31 <sup>st</sup> March 2020	Adj. to Opening Reserves Balance *	Transfers Out 2020/21	Transfers In 2020/21	Balance at 31 <sup>st</sup> March 2021	Transfers Out 2021/22	Transfers in 2021/22	Balance at 31 <sup>st</sup> March 2022
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>General Fund:</b>								
COVID 19 - Recovery Strategy	1,909	-	-	-	1,909	(956)	-	953
S31 Grant For Business Rate Reliefs (To be Repaid to Government)	6,736	-	-	24,420	31,156	(31,156)	11,388	11,388
Other Corporate Earmarkings	4,077	-	(514)	2,009	5,572	(3,424)	2,181	4,329
<b>Sub Total – G/F Earmarked Reserves</b>	<b>113,875</b>	<b>5,224</b>	<b>(37,676)</b>	<b>93,879</b>	<b>175,302</b>	<b>(69,087)</b>	<b>90,917</b>	<b>197,132</b>
<b>Non-Earmarked Reserves:</b>								
Minimum Working Balances (Contingency for Unforeseen Events)	20,000	-	-	-	20,000	-	-	20,000
In Year Surplus / (Deficit)	-	-	-	-	-	-	-	-
<b>Sub Total – G/F Non-Earmarked Reserves</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>Total – General Fund Reserves</b>	<b>133,875</b>	<b>5,224</b>	<b>(37,676)</b>	<b>93,879</b>	<b>195,302</b>	<b>(69,087)</b>	<b>90,917</b>	<b>217,132</b>
<b>Total General Fund Movement</b>				<b>56,203</b>	<a href="#">Balance Sheet</a>		<b>21,830</b>	<a href="#">Balance Sheet</a>
				<a href="#">EFA / MIRS</a>			<a href="#">EFA / MIRS</a>	

\* The DSG Adjustment account was a new requirement for 2020/21. The [Movement in Reserves Statement](#) shows the adjustment to the opening balances, in accordance with SI The Local Authorities (Capital Finance and Accounting) Regulations (the 2003 Regulations) as amended.

## STATEMENT OF ACCOUNTS 2021/22

	Balance at 31 <sup>st</sup> March 2020	Transfers Out 2020/21	Transfers In 2020/21	Balance at 31 <sup>st</sup> March 2021	Transfers Out 2021/22	Transfers In 2021/22	Balance at 31 <sup>st</sup> March 2022
<b>Housing Revenue Account:</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Earmarked Reserves:</b>							
Housing Growth	19,228	(2,572)	1,000	17,656	(2,461)	3,362	18,557
Welfare Reform	3,000	(1,000)	-	2,000	-	-	2,000
New Build Bungalows	381	(27)	-	354	(354)	-	-
Held Pending Review of 30 Year Business Plan	874	-	2,269	3,143	(3,008)	-	135
COVID 19 Financial Recovery	590	(590)	-	-	-	-	-
Electrical Testing	552	(156)	-	396	-	-	396
Legionella Testing	92	(92)	-	-	-	-	-
Asbestos Programme	100	(100)	-	-	-	-	-
Floor Replacement Scheme	-	-	-	-	-	470	470
Repairs & Maintenance Slippage	-	-	273	273	(273)	-	-
Investment in Council HRA System	-	-	100	100	-	-	100
Legal Fees	-	-	30	30	-	-	30
<b>Sub Total – HRA Earmarked Reserves</b>	<b>24,817</b>	<b>(4,537)</b>	<b>3,672</b>	<b>23,952</b>	<b>(6,096)</b>	<b>3,832</b>	<b>21,688</b>
<b>Non-Earmarked Reserves:</b>							
Minimum Working Balances (Contingency for Unforeseen Events)	7,000	-	-	7,000	-	-	7,000
In Year Surplus	-	-	-	-	-	155	155
<b>Sub Total – HRA Non-Earmarked Reserves</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>155</b>	<b>7,155</b>
<b>Total – HRA Reserves</b>	<b>31,817</b>	<b>(4,537)</b>	<b>3,672</b>	<b>30,952</b>	<b>(6,096)</b>	<b>3,987</b>	<b>28,843</b>
<b>Total HRA Movement</b>		<b>(865)</b>		<b>Balance Sheet / HRA</b>	<b>(2,109)</b>		<b>Balance Sheet / HRA</b>
		<a href="#">EFA</a> / <a href="#">MIRS</a>			<a href="#">EFA</a> / <a href="#">MIRS</a>		

## STATEMENT OF ACCOUNTS 2021/22

### Note 5 – Unusable Reserves

Description:	This note provides an analysis of the Council's unusable reserves. These reserves cannot be used to reduce Council Tax or Rents and ordinarily represent statutory accounting requirements.
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31 <sup>st</sup> March 2020 £000s	31 <sup>st</sup> March 2021 £000s		31 <sup>st</sup> March 2022 £000s
(24,780)	(35,182)	Capital Adjustment Account	(133,502)
60	497	Deferred Capital Receipts Reserve	496
(12,057)	(11,473)	Financial Instruments Adjustment Account	(10,889)
(408,352)	(444,961)	Pensions Reserve	(328,247)
(320)	(431)	Financial Instruments Revaluation Reserve	(431)
271,208	352,241	Revaluation Reserve	442,894
(3,007)	(2,482)	Accumulated Absences Account	(2,548)
19,984	8,650	Collection Fund Adjustment Account	16,051
-	(11,757)	DSG Deficit Adjustment Account	(17,946)
<b>(157,264)</b>	<b>(144,898)</b>	<b>Total Unusable Reserves</b>	<b>(34,122)</b>

[Balance Sheet](#)

#### Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as charges for depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert fair value figures to an historical cost basis). The Account is credited with the amounts set aside by the Council as finance for the costs of acquisition, construction and enhancement.

Where applicable, the Account will contain accumulated gains and losses on Investment Properties and gains on donated assets that have yet to be consumed by the Council.

The Account also contains revaluation gains accumulated on Property, Plant and Equipment before 1<sup>st</sup> April 2007, the date that the Revaluation Reserve was created to hold such gains.

[Note 3](#) provides details of the source of all transactions posted to the Account, apart from those involving the Revaluation Reserve.

2020/21 £000s		2021/22	
£000s		£000s	£000s
<b>(24,780)</b>	<b>Balance at 1<sup>st</sup> April</b>		<b>(35,182)</b>
	<b>Reversal of Items Relating to Capital Expenditure Debited or Credited to the Comprehensive Income &amp; Expenditure Statement:</b>		
(79,250)	- Charges for Depreciation & Impairment of Non-Current Assets	(167,071)	
(280)	- Amortisation of Intangible Assets	(267)	
(5,471)	- Revenue Expenditure Funded From Capital Under Statute	(11,346)	
(11,166)	- Amounts of Non-Current Assets Written Off on Disposal or Sale as Part of Gain / Loss on Disposal to the Comprehensive Income & Expenditure Statement	(15,842)	
<b>(96,167)</b>			<b>(194,526)</b>
<b>11,642</b>	Adjusting Amount Written Out to the Revaluation Reserve		<b>12,697</b>
<b>(84,525)</b>	<b>Net Written Out Amount of the Cost of Non-Current Assets Consumed in Year</b>		<b>(181,829)</b>
	<b>Capital Financing Applied in Year:</b>		
3,584	- Use of the Capital Receipts Reserve to Finance New Expenditure	1,910	
51	- Use of the Capital Receipts Reserve to Write Down Debt Requirement	1,703	
32,419	- Capital Grants & Contributions Credited to the Comprehensive Income & Expenditure Statement That Have Been Applied to Capital Financing / Write Down Debt	36,123	
16,956	- Use of Major Repairs Reserve to Finance New Capital Expenditure	21,166	
1,340	- Application of Grants to Capital Financing From Capital Grants Unapplied Account	1,535	
8,671	- Statutory Provision for the Financing of Capital Investment Charged Against the General Fund & HRA Balances	7,165	
11,153	- Capital Expenditure Charged Against the General Fund & HRA Balances	13,987	
<b>74,174</b>			<b>83,589</b>

## STATEMENT OF ACCOUNTS 2021/22

2020/21 £000s		2021/22	
		£000s	£000s
-	Movement in the Market Value of Investment Properties Debited / Credited to the Comprehensive Income & Expenditure Statement	-	
(51)	Receipts Received Relating to Loans, Advances & Investments Made By The Council, Originally Funded From Capital Resources, Thus Reducing The Ongoing Requirement to Borrow	(80)	
<b>(51)</b>			<b>(80)</b>
<b>(35,182)</b>	<b>Balance at 31<sup>st</sup> March</b>		<b>(133,502)</b>

### 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. Under statutory arrangements, the Council does not treat these gains as useable for financing new capital expenditure until they are received. When the deferred cash settlement eventually takes place, amounts are transferred to the Capital Receipts Reserve.

2020/21 £000s		2021/22
		£000s
<b>60</b>	<b>Balance at 1<sup>st</sup> April</b>	<b>497</b>
438	Transfer of Deferred Sale Proceeds Credited as Part of the Gain / Loss on Disposal to the Comprehensive Income & Expenditure Statement	-
(1)	Transfer to the Capital Receipts Reserve Upon Receipt of Cash	(1)
<b>497</b>	<b>Balance at 31<sup>st</sup> March</b>	<b>496</b>

### Financial Instruments Adjustment Account

The Financial Instruments Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for income and expenses relating to certain financial instruments and for bearing losses or benefiting from gains per statutory provisions. The Council uses the Account to manage premiums paid on the early redemption of loans. Premiums are debited to the Comprehensive Income and Expenditure Statement when they are incurred but reversed out of the General Fund balance to the Account in the Movement in Reserves Statement. Over time, the expense is posted back to the General Fund balance in accordance with statutory arrangements for spreading the burden on Council Tax. The balance on the Account as at 31<sup>st</sup> March 2020 will be charged to the General Fund over the next 37 years.

2020/21 £000s		2021/22	
		£000s	£000s
<b>(12,057)</b>	<b>Balance at 1<sup>st</sup> April</b>		<b>(11,473)</b>
-	Premiums Incurred in the Year & Charged to the Comprehensive Income & Expenditure Statement	-	
584	Proportion of Premiums Incurred in Previous Financial Years to be Charged Against the General Fund Balance in Accordance With Statutory Requirements	584	
<b>584</b>	<b>Amount by Which Finance Costs Charged to the Comprehensive Income &amp; Expenditure Statement are Different from Finance Costs Chargeable in the Year in Accordance with Statutory Requirements</b>		<b>584</b>
<b>(11,473)</b>	<b>Balance at 31<sup>st</sup> March</b>		<b>(10,889)</b>

### 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. The liabilities recognised are updated to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits 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 debit balance on the Pension's Reserve therefore shows a substantial shortfall in 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.

## STATEMENT OF ACCOUNTS 2021/22

2020/21		2021/22	
£000s		£000s	
<b>(408,352)</b>	<b>Balance at 1<sup>st</sup> April</b>	<b>(444,961)</b>	
(16,724)	Actuarial Gains or (Losses) on Pensions Assets & Liabilities	144,606	<a href="#">CI&amp;ES</a>
(39,242)	Reversal of Items Relating to Retirement Benefits Debited or Credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income & Expenditure Statement	(47,612)	
19,357	Employer's Pensions Contributions	19,720	
<b>(444,961)</b>	<b>Balance at 31<sup>st</sup> March</b>	<b>(328,247)</b>	

### 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 that are measured at fair value through other comprehensive income and expenditure. The balance is reduced when investments with accumulated gains are:

- revalued downwards or impaired and the gains are lost; and
- disposed of and the gains are realised.

2020/21		2021/22	
£000s		£000s	£000s
<b>(320)</b>	<b>Balance at 1<sup>st</sup> April</b>		<b>(431)</b>
-	Upward Revaluation of Investments	-	
(111)	Downward Revaluation of Investments	-	
-	Change in Impairment Loss Allowance	-	
<b>(111)</b>			-
-	Accumulated Gains or Losses on Assets Sold and Maturing Assets Written Out to the Comprehensive Income & Expenditure Statement as Part of Other Investment Income	-	
-	Accumulated Gains or Losses on Assets Sold and Maturing Assets Written Out to the General Fund Balance for Financial Assets Designated to Fair Value Through Other Comprehensive Income	-	
-			-
<b>(431)</b>	<b>Balance at 31<sup>st</sup> March</b>		<b>(431)</b>

## STATEMENT OF ACCOUNTS 2021/22

### Revaluation Reserve

The Revaluation Reserve contains the gains made by the Council arising from increases in the value of its Property, Plant and Equipment. 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 Reserve contains only revaluation gains accumulated since 1<sup>st</sup> 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		2021/22	
£000s		£000s	£000s
<b>271,208</b>	<b>Balance at 1<sup>st</sup> April</b>		<b>352,241</b>
97,958	Upward Revaluation of Assets	113,225	
(3,022)	Downward Revaluation of Assets & Impairment Losses Not Charged to the Surplus / Deficit on the Provision of Services	(5,649)	
(2,259)	Reversal Of Revaluation Loss (Net of Depreciation)	(4,226)	
<b>92,677</b>	<b>Surplus or Deficit on Revaluation of Non-Current Assets Not Posted to The Surplus or Deficit on the Provision of Services</b>		<b>103,350</b>
(7,398)	Difference Between Fair Value Depreciation & Historical Cost Depreciation	(8,520)	
-	Revaluation Reserve Balances of Investment Properties Written Out on Transfer of Asset Category	-	
(4,246)	Accumulated Gains on Assets Sold or Scrapped	(4,177)	
<b>(11,644)</b>	<b>Amount Written Off to the Capital Adjustment Account</b>		<b>(12,697)</b>
<b>352,241</b>	<b>Balance at 31<sup>st</sup> March</b>		<b>442,894</b>

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### Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31<sup>st</sup> March 2021. Statutory arrangements require that the impact on the General Fund balance is neutralised by transfer to or from the Account.

2020/21		2021/22	
£000s		£000s	£000s
<b>(3,007)</b>	<b>Balance at 1<sup>st</sup> April</b>		<b>(2,482)</b>
3,007	Settlement or Cancellation of Accrual Made at the End of the Preceding Year	2,482	
(2,482)	Amounts Accrued at the End of the Current Year	(2,548)	
<b>525</b>	<b>Amount By Which Officer Remuneration Charged to the Comprehensive Income &amp; Expenditure Statement on an Accruals Basis is Different from Remuneration Chargeable in the Year in Accordance With Statutory Requirements</b>		<b>(66)</b>
<b>(2,482)</b>	<b>Balance at 31<sup>st</sup> March</b>		<b>(2,548)</b>

## STATEMENT OF ACCOUNTS 2021/22

### Collection Fund Adjustment Account

The Collection Fund Adjustment Account manages the differences arising from the recognition of Council Tax income in the Comprehensive Income and Expenditure Statement as it falls due from Council Tax payers compared with the statutory arrangements for paying across amounts to the General Fund from the Collection Fund.

<b>2020/21</b>		<b>2021/22</b>
<b>£000s</b>		<b>£000s</b>
<b>19,984</b>	<b>Balance at 1<sup>st</sup> April</b>	<b>8,650</b>
(11,334)	Amount By Which Council Tax Income Credited to the Comprehensive Income & Expenditure Statement is Different from Council Tax Income Calculated for the Year in Accordance with Statutory Requirements	7,401
<b>8,650</b>	<b>Balance at 31<sup>st</sup> March</b>	<b>16,051</b>

[Collection Fund](#)

### Dedicated Schools Grant Deficit Adjustment Account

The Dedicated Schools Grant Deficit Adjustment Account is a statutory account where the Council must hold its DSG schools deficit, in accordance with amended statutory instrument, The Local Authorities (Capital Finance and Accounting) Regulations 2003, as amended.

<b>2020/21</b>		<b>2021/22</b>
<b>£000s</b>		<b>£000s</b>
-	<b>Balance at 1<sup>st</sup> April</b>	<b>(11,757)</b>
(5,224)	Reporting of Opening Schools' Budget Deficit	-
<b>(5,224)</b>	<b>Revised Balance at 1<sup>st</sup> April</b>	<b>(11,757)</b>
(6,533)	Deficit Charged in Year	(6,189)
<b>(11,757)</b>	<b>Balance at 31<sup>st</sup> March</b>	<b>(17,946)</b>

# STATEMENT OF ACCOUNTS 2021/22

## NOTES PRIMARILY RELATING TO THE COMPREHENSIVE INCOME & EXPENDITURE STATEMENT

### Note 6 – Expenditure & Income Analysed By Nature

Description:	This note shows the Surplus or Deficit on the Provision of Services within the CI&ES on both a subjective and segmental basis.
Relevant Accounting Policies:	<a href="#">Accounting Policy 2</a>

The Council's expenditure and income is analysed as follows:

<b>Expenditure / Income</b>	<b>2020/21</b>	<b>2021/22</b>
	<b>£000s</b>	<b>£000s</b>
<b>Expenditure:</b>		
Employee Benefits Expenses	178,728	193,850
Other Services Expenses	322,868	345,532
Support Service Recharges	-	-
Depreciation, Amortisation, Impairment *	85,005	178,687
Interest Payments	52,755	52,652
Precepts & Levies	414	468
Payments to Housing Capital Receipts Pool	1,666	1,666
Write Out NBV Relating to the Disposal of Assets	11,165	15,841
<b>Total Expenditure</b>	<b>652,601</b>	<b>788,696</b>
<b>Income:</b>		
Fees, Charges & Other Service Income	(133,607)	(143,033)
Interest & Investment Income	(932)	(1,086)
Income From Council Tax & Non-Domestic Rates	(117,470)	(129,599)
Government Grants & Contributions	(398,395)	(399,934)
Sale Proceeds Relating to the Disposal of Assets	(5,962)	(13,208)
<b>Total Income</b>	<b>(656,366)</b>	<b>(686,860)</b>
<b>Surplus or Deficit on the Provision of Services</b>	<b>(3,765)</b>	<b>101,836</b>
	<a href="#">CI&amp;ES</a>	<a href="#">CI&amp;ES</a>

[Note 15](#)

\* The increase in Depreciation, Amortisation & Impairments from 2020/21 to 2021/22 mainly relates to the change in valuation basis of the Glassworks Phase 2. This asset was held at 'historic cost' as a non operational, Asset Under Construction at the start of the year. During 2021/22, as it became operational and started to contribute towards the Council's strategic objectives, it was subsequently valued under the 'existing use' methodology in line with the Code of Practice. These charges have no impact on the Council Tax payer as are reversed out of the General Fund Balance in accordance with statutory provisions.

### Segmental Expenditure & Income

The table above has been analysed between reporting segments of the Council (Directorates) and the non-directorate specific entries which predominately relates to the adjustments of a corporate nature, not included within the Net Cost of Services.

<b>TOTAL EXPENDITURE</b>	<b>2021/22</b>							<b>TOTAL</b>
	Employee Benefits Expenses	Other Services Expenses	Depreciation, Amortisation Impairment	Interest Payments	Precepts & Levies	Payments to Housing Capital Receipts Pool	Write Out NBV Relating to the Disposal of Assets	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Children's Services	78,926	75,404	5,581	-	-	-	-	<b>159,911</b>
Place	41,892	45,606	126,161	-	-	-	-	<b>213,659</b>
HRA	345	40,974	40,001	10,267	-	-	-	<b>91,587</b>
Adults & Communities	23,709	77,479	3,672	-	-	-	-	<b>104,860</b>
Public Health	8,539	2,874	-	-	-	-	-	<b>11,413</b>
Core Services	31,688	67,483	3,272	-	-	-	-	<b>102,443</b>
Corporate Services	8,751	11,646	-	32,886	-	-	-	<b>53,283</b>
Exceptional Item – COVID 19	-	24,066	-	-	-	-	-	<b>24,066</b>
Non Directorate	-	-	-	9,499	468	1,666	15,841	<b>27,474</b>
<b>Total</b>	<b>193,850</b>	<b>345,532</b>	<b>178,687</b>	<b>52,652</b>	<b>468</b>	<b>1,666</b>	<b>15,841</b>	<b>788,696</b>



## STATEMENT OF ACCOUNTS 2021/22

<b><u>TOTAL INCOME</u></b>	<b>2021/22</b>					<b>TOTAL</b>
	Fees, Charges & Other Service Income	Interest & Investment Income	Income From Council Tax & Non-Domestic Rates	Government Grants & Contributions	Sale Proceeds Relating to the Disposal of Assets	
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Children's Services	(1,578)	-	-	(96,739)	-	<b>(98,317)</b>
Place	(23,128)	(52)	-	(16,183)	-	<b>(39,363)</b>
HRA	(72,817)	(30)	-	(654)	-	<b>(73,501)</b>
Adults & Communities	(16,821)	-	-	(34,302)	-	<b>(51,123)</b>
Public Health	(378)	-	-	(8,265)	-	<b>(8,643)</b>
Core Services	(22,500)	(848)	-	(79,507)	-	<b>(102,855)</b>
Corporate Services	(5,811)	(156)	7,284	(37,325)	-	<b>(36,008)</b>
Exceptional Item – COVID 19	-	-	-	(23,217)	-	<b>(23,217)</b>
Non Directorate	-	-	(136,883)	(103,742)	(13,208)	<b>(253,833)</b>
<b>Total</b>	<b>(143,033)</b>	<b>(1,086)</b>	<b>(129,599)</b>	<b>(399,934)</b>	<b>(13,208)</b>	<b>(686,860)</b>

<b><u>TOTAL EXPENDITURE (Prior Year Comparator)</u></b>	<b>2020/21</b>							<b>TOTAL</b>
	Employee Benefits Expenses	Other Services Expenses	Depreciation, Amortisation Impairment	Interest Payments	Precepts & Levies	Payments to Housing Capital Receipts Pool	Write Out NBV Relating to the Disposal of Assets	
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Children's Services	73,384	66,381	3,862	-	-	-	-	<b>143,627</b>
Place	35,682	40,059	29,765	-	-	-	-	<b>105,506</b>
HRA	836	38,332	33,613	10,512	-	-	-	<b>83,293</b>
Adults & Communities	20,689	68,728	2,728	-	-	-	-	<b>92,145</b>
Public Health	7,682	2,641	-	-	-	-	-	<b>10,323</b>
Core Services	30,201	70,887	14,932	-	-	-	-	<b>116,020</b>
Corporate Services	10,254	2,903	105	32,706	-	-	-	<b>45,968</b>
Exceptional Item – COVID 19	-	32,937	-	-	-	-	-	<b>32,937</b>
Non Directorate	-	-	-	9,537	414	1,666	11,165	<b>22,782</b>
<b>Total</b>	<b>178,728</b>	<b>322,868</b>	<b>85,005</b>	<b>52,755</b>	<b>414</b>	<b>1,666</b>	<b>11,165</b>	<b>652,601</b>

<b><u>TOTAL INCOME (Prior Year Comparator)</u></b>	<b>2020/21</b>					<b>TOTAL</b>
	Fees, Charges & Other Service Income	Interest & Investment Income	Income From Council Tax & Non-Domestic Rates	Government Grants & Contributions	Sale Proceeds Relating to the Disposal of Assets	
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Children's Services	(2,440)	-	-	(93,788)	-	<b>(96,228)</b>
Place	(17,796)	(127)	-	(11,760)	-	<b>(29,683)</b>
HRA	(72,218)	(108)	-	(275)	-	<b>(72,601)</b>
Adults & Communities	(14,408)	-	-	(28,308)	-	<b>(42,716)</b>
Public Health	(286)	-	-	(8,080)	-	<b>(8,366)</b>
Core Services	(21,177)	(389)	-	(83,167)	-	<b>(104,733)</b>
Corporate Services	(5,282)	(308)	(779)	(69,543)	-	<b>(75,912)</b>
Exceptional Item – COVID 19	-	-	-	(22,542)	-	<b>(22,542)</b>
Non Directorate	-	-	(116,691)	(80,932)	(5,962)	<b>(203,585)</b>
<b>Total</b>	<b>(133,607)</b>	<b>(932)</b>	<b>(117,470)</b>	<b>(398,395)</b>	<b>(5,962)</b>	<b>(656,366)</b>

## STATEMENT OF ACCOUNTS 2021/22

### Note 7 – Revenue From Contracts With Service Recipients

Description:	This note shows the level of revenue received by the Council from its contractual arrangements.
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Amounts included in the Comprehensive Income & Expenditure Statement for contracts with service recipients are as follows:

2020/21 £000s		2021/22 £000s
(107,743)	Revenue From Contracts With Service Recipients	(127,438)
<b>(107,743)</b>	<b>Total Included in Comprehensive Income &amp; Expenditure Statement</b>	<b>(127,438)</b>

There are no amounts included in the Balance Sheet for contracts with service recipients as the material contractual arrangements relate to the specific financial year.

### Note 8 – Material Items of Income and Expense & Exceptional Items

Description:	<p>The first part of this note identifies any material items of income or expense that occurred during 2021/22, defined as any material individual transaction to or from a single vendor or customer.</p> <p>The second part of the note identifies any exceptional items which are items of income or expenditure which are material in net terms, in respect of the Council's overall expenditure and are not expected to recur frequently or regularly.</p>
Relevant Accounting Policies:	<a href="#">Accounting Policy 6</a>

### **Material Items of Income & Expense**

The following items are deemed material to the accounts and are explained below:

#### COVID

During 2021/22, the Council incurred significant expenditure as a result of the COVID-19 global pandemic, along with a number of significant grants provided by the Government, to fund such expenditure.

These items, which are also classed as exceptional items, are shown on the face of the [Comprehensive Income & Expenditure Statement](#) and explained in further detail below.

#### **Exceptional Items**

These exceptional items are exceptional under the definition and do have a material net effect on the Council's statements:

#### COVID Expenditure and Specific COVID Related Grants

As a result of the COVID-19 pandemic, the Government announced multiple support packages to fund the financial challenges presented to local authorities during the latter part of 2019/20 and both the full 2020/21 and 2021/22 financial years respectively. Where grants were provided for a specific purpose, these are accounted for, in accordance with the Code of Practice, in the Net Cost of Services within the [Comprehensive Income & Expenditure Statement](#), together with the associated expenditure.

The Council incurred COVID related costs totalling £24.1M during 2021/22 (£33.2M in 2020/21), broken down as follows:

Area of Spend	Value £M	Description
Infection Control	7.4	Support to the Council's care providers for staffing, PPE and outbreak control
Test and Trace / Outbreak Control	3.2	Provision of intervention to prevent outbreaks across the borough including marketing and communication
Household Support / Support to Vulnerable	8.4	Support to individuals and families required to self-isolate / financial support for council tax.
Additional Social Care	0.3	Additional costs relating to Social Care
Waste	1.2	Additional costs of waste collection due to people being at home as well as social distancing measures at waste recycling sites
Business Support	1.5	Provision of support to businesses in the Borough

## STATEMENT OF ACCOUNTS 2021/22

Area of Spend	Value £M	Description
Other Recovery	1.8	Cost of security and cleaning to safely open public buildings
Other	0.3	
<b>Total</b>	<b>24.1</b>	

The Council accounted for specific grants and income totalling £23.217M during 2021/22 (£22.542M in 2020/21). The £23.217M above includes other contributions / income that are not accounted for as grants, totalling £0.985M. A breakdown of the grants, totalling £23.232M is provided in [Note 15](#) to these accounts.

### General COVID Related Grants

Where such grants were accounted for during the year, that had no restrictions and were therefore deemed as general grants, these grants have been accounted for within the Taxation and Non Specific Grant Income section of the [Comprehensive Income & Expenditure Statement](#).

The Council accounted for £8.215M during 2021/22 (£19.459M in 2020/21). A breakdown of these grants is provided in [Note 15](#) to these accounts.

### The Council Acting as an Agent on Behalf of The Government

In addition to the above, where the Council has been deemed to be acting as an agent on behalf of the Government, where the Council facilitates the payments but has no discretion in terms of what the payments should be and who they are to be made to, these payments and associated grant funding are accounted for as non-Council spend and income, in accordance with the Code. The balance of payments / receipts is shown as a creditor / debtor to The Government on the Council's Balance Sheet representing monies owed back to the Government (creditor) or monies owed to the Council (debtor).

The Council recognised a creditor totalling £16.050M and a debtor totalling £1.806M in 2021/22 (£4.480M creditor / £nil debtor in 2020/21), the table shows the composition of these positions.

As At 31 <sup>st</sup> March 2021					As At 31 <sup>st</sup> March 2022			
Payments Made	Grant Received	Net Debtor	Net (Creditor)		Payments Made	Grant Received	Net Debtor	Net (Creditor)
£000s	£000s	£000s	£000s		£000s	£000s	£000s	£000s
30,520	(30,520)	-	-	BEIS Business Support Grant	-	-	-	-
19,646	(23,828)	-	<b>(4,182)</b>	Local Restrictions Grant	376	(453)	-	<b>(77)</b>
384	(458)	-	<b>(74)</b>	Test and Trace Payments	992	(814)	<b>178</b>	-
4,232	(4,456)	-	<b>(224)</b>	Additional Restrictions Grant	1,125	(1,295)	-	<b>(170)</b>
-	-	-	-	Restart Grant	11,648	(10,020)	<b>1,628</b>	-
-	-	-	-	Council Tax Rebate 22/23	-	(15,803)	-	<b>(15,803)</b>
<b>54,782</b>	<b>(59,262)</b>	-	<b>(4,480)</b>	<b>Total</b>	<b>14,141</b>	<b>(28,385)</b>	<b>1,806</b>	<b>(16,050)</b>

### School Academy Conversions

Where a maintained school transfers to Academy status, the Council's assets are leased to the respective academy trust. In accounting terms, the academy trust controls these assets; therefore, the transfer is accounted for as a disposal (see arrangements at [Note 25](#)). The amounts written out of the Council's Balance Sheet are as follows:

2021/22	Other Land & Buildings	Vehicles, Plant, Furniture & Equipment	Total
Assets Relating To:	£000s	£000s	£000s
Milefield Primary	2,920	-	<b>2,920</b>
<b>Total</b>	<b>2,920</b>	-	<b>2,920</b>

[CI&ES](#)

2020/21	Other Land & Buildings	Vehicles, Plant, Furniture & Equipment	Total
Assets Relating To:	£000s	£000s	£000s
Athersley South Primary	2,599	-	<b>2,599</b>
Dearne Goldthorpe Primary	4,170	-	<b>4,170</b>
<b>Total</b>	<b>6,769</b>	-	<b>6,769</b>

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These exceptional items are presented within the 'Other Operating Income & Expenditure' section of the [Comprehensive Income & Expenditure Statement](#).

## STATEMENT OF ACCOUNTS 2021/22

### Note 9 – Trading Operations

Description:	This note outlines the Council's trading units which operates in a commercial environment by charging service users or internal customers.
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Details of those units are as follows:

2020/21		Trading Service	2021/22		
£000s	£000s		£000s	£000s	
(1,221) 717	<b>(504)</b>	<b>Waste &amp; Recycling</b>	Turnover	(1,458)	<b>(589)</b>
			Expenditure	869	
		<b>(Surplus)/Deficit</b>			
(13,208) 10,702	<b>(2,506)</b>	<b>Engineering Services</b>	Turnover	(14,639)	<b>(3,638)</b>
			Expenditure	11,001	
		<b>(Surplus)/Deficit</b>			
(4,372) 9,947	<b>5,575</b>	<b>Building Services</b>	Turnover	(9,569)	<b>5,667</b>
			Expenditure	15,236	
		<b>(Surplus)/Deficit</b>			
(3,093) 4,847	<b>1,754</b>	<b>Fleet Services</b>	Turnover	(3,802)	<b>1,835</b>
			Expenditure	5,637	
		<b>(Surplus)/Deficit</b>			
(1,428) 2,651	<b>1,223</b>	<b>Schools Catering</b>	Turnover	(2,933)	<b>90</b>
			Expenditure	3,023	
		<b>(Surplus)/Deficit</b>			
(3,440) 1,690	<b>(1,750)</b>	<b>Cemetery, Crem, Mortuary</b>	Turnover	(3,214)	<b>(1,444)</b>
			Expenditure	1,770	
		<b>(Surplus)/Deficit</b>			
(138) 822	<b>684</b>	<b>Markets</b>	Turnover	(822)	<b>136</b>
			Expenditure	958	
		<b>(Surplus)/Deficit</b>			
(1,903) 3,743	<b>1,840</b>	<b>Neighbourhood Services</b>	Turnover	(2,112)	<b>2,108</b>
			Expenditure	4,220	
		<b>(Surplus)/Deficit</b>			
(4,241) 5,805	<b>1,564</b>	<b>The Consolidated Results of the Other Trading Units</b>	Turnover	(4,793)	<b>768</b>
			Expenditure	5,561	
		<b>(Surplus)/Deficit</b>			
<b>(33,044)</b> <b>40,924</b>		<b>TOTALS</b>	<b>Turnover</b> <b>Expenditure</b>	<b>(43,342)</b> <b>48,275</b>	
<b>7,880</b>		<b>Net (Surplus) / Deficit on Trading Operations</b>		<b>4,933</b>	

Trading operations are incorporated into the Comprehensive Income and Expenditure Statement. Some are an integral part of the Council's services to the public (e.g. refuse collection), whilst others are support services to those services (e.g. Information Services). The internal expenditure of these operations is allocated or recharged to headings in the Net Cost of Services. Only a residual amount of the net surplus / deficit on trading operations is charged as Financing and Investment Income and Expenditure (see [Comprehensive Income & Expenditure Statement](#)) relating to trading with external organisations:

2020/21 £000s		2021/22 £000s
7,880	Net Deficit on Trading Operations	4,933
2,587	Services to the Public Included in the Net Cost of Services	2,746
(10,119)	Support Services Reported in the Net Cost of Services	(8,476)
<b>348</b>	<b>Net Deficit / (Surplus) Posted to Financing &amp; Investment Income &amp; Expenditure</b>	<b>(797)</b>

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## STATEMENT OF ACCOUNTS 2021/22

### Note 10 – Impairment / Revaluation Losses

Description:	The Comprehensive Income & Expenditure Statement is charged with any revaluation / impairment losses, over and above the balance on the revaluation reserve. These charges are reversed out and have no impact on the Council Tax payer as per statute.
Relevant Accounting Policies:	<a href="#">Accounting Policy 8</a>

During 2021/22, the Council has recognised impairment / revaluation losses of £130.324M (£44.437M in 2020/21) through the Comprehensive Income & Expenditure Statement as shown below:

2020/21 £000s	Asset Categories:	2021/22 £000s
	<b>Charged to Net Cost of Services:</b>	
17,096	Council Dwellings	22,724
28,541	Other Land & Buildings *	107,647
(1,168)	Surplus Assets	(14)
(32)	Assets Held for Sale	(33)
<b>44,437</b>	<b>Total Charged to Net Cost of Services</b>	<b>130,324</b>
	<b>Charged to Financing &amp; Investment Income &amp; Expenditure:</b>	
-	Investment Properties	-
<b>-</b>	<b>Total Charged to Financing &amp; Investment Income &amp; Expenditure</b>	<b>-</b>
<b>44,437</b>	<b>Total Charged to Comprehensive Income &amp; Expenditure Statement</b>	<b>130,324</b>

\* The significant increase in revaluation losses being charged to the Net Cost of Services in 2021/22 relates to the transfer of assets from Assets Under Construction to Operational Land & Buildings as these assets became operational during 2021/22. The change in asset category also means a change in valuation methodology which has resulted in these charges in 2021/22.

### Note 11 – Pooled Budgets

Description:	Pooled Budgets are non-entity arrangements where two or more bodies contribute towards achieving a joint set of outcomes. This note describes the arrangements that the Council is party to in respect of pooled budgets.
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#### Children & Young People Service Aligned Budget Arrangement

The Council has continued with the Children & Young People service aligned budget arrangement with Barnsley Clinical Commissioning Group (BCCG) which applies the flexibilities under Section 75 of the NHS Act, through a formal partnership agreement, hosted by the Council.

The aligned budget arrangement has been subsumed within the Children's Trust arrangement and is managed by the Executive Commissioning Group (ECG), which is a sub-body of the Trust Executive Group (TEG).

The ECG, on behalf of the TEG, agrees the respective aligned budgets of both organisations and the funding allocations for the provision of integrated social & community health care services.

2020/21 £000s		People Directorate £000s	Revenue Account £000s	2021/22 £000s
	<b>Value of Aligned Budgets:</b>			
	Opening Balance at 1 <sup>st</sup> April			
<b>(4,814)</b>	BCCG	(3,120)	-	(3,120)
<b>(34,790)</b>	Barnsley MBC	(34,409)	-	(34,409)
<b>(39,604)</b>	<b>Total</b>	<b>(37,529)</b>	<b>-</b>	<b>(37,529)</b>
	<b>Value of Commissioned Services:</b>			
<b>1,656</b>	SWYPFT*	35,422	-	<b>35,422</b>
<b>35,792</b>	Barnsley MBC	1,696	-	<b>1,696</b>
<b>2,156</b>	BCCG	411	-	<b>411</b>
<b>(1,665)</b>	Balance on Revenue Account	-	4,006	<b>4,006</b>
<b>37,939</b>	<b>Total</b>	<b>37,529</b>	<b>4,006</b>	<b>41,535</b>
<b>(1,665)</b>	<b>Balance as at 31<sup>st</sup> March</b>	<b>-</b>	<b>4,006</b>	<b>4,006</b>

\*SWYPFT – South & West Yorkshire Partnership Foundation Trust.

## STATEMENT OF ACCOUNTS 2021/22

2020/21 £000s		2021/22 £000s
(1,208)	<b>Distribution of Over / (Under) Spend:</b>	
(457)	BCCG	(35)
	Barnsley MBC	4,041
<b>(1,665)</b>	<b>Total</b>	<b>4,006</b>

### Income & Expenditure Account

2020/21 £000s		2021/22 £000s
	<b>Income from Pooled Budget:</b>	
-	Balance Brought Forward	-
(39,604)	Pooled Budget Income	37,529
-	Other Funding	-
<b>(39,604)</b>	<b>Total</b>	<b>37,529</b>
	<b>Provider Expenditure:</b>	
948	Barnsley CCG	376
35,450	Barnsley MBC (CYP&F / PH)	39,578
1,541	SWYPFT	1,581
<b>37,939</b>	<b>Total</b>	<b>41,535</b>
<b>(1,665)</b>	<b>Over / (Under) Spend</b>	<b>4,006</b>
-	Ring-Fenced & Carried Forward	-
<b>(1,665)</b>	<b>NET EXPENDITURE</b>	<b>4,006</b>

### Governance Arrangements

The changing architecture of the NHS, particularly with the demise of the PCT has led to some changes in the Children Services partnership arrangements in Barnsley. The decision was made in 2013/14 to move from a pooled budget arrangement to one of alignment, underpinned by principles of partnership working and service integration at point of delivery. From a financial viewpoint, the move to aligned budgets does not pose any significant financial risk to the Council as the funding / budget arrangement in the past is clearly separated and reflects the statutory functions of both organisations. The following are some of the structural changes to the arrangements:

1. BMBC will continue to act as the lead commissioner for all community health services (on behalf of the NHS Barnsley Clinical Commissioning Group (CCG)).
2. Children's community health services are delivered by South West Yorkshire Partnership NHS Foundation Trust (SWYPFT) under contract with clear accountability (in terms of performance and clinical risk) to the CCG for delivering improved outcomes. These health services include Children and Adolescent Mental Health Services (CAMHS), Children's Therapy (including physiotherapy, occupational and speech & language therapies), etc.

### **The Better Care Fund Pooled Arrangement**

The CCG has entered into a 'pooled' budget arrangement with Barnsley Metropolitan Borough Council (BMBC) with effect from 1 April 2015. The aims of the BCF are to improve outcomes for the population of Barnsley by improving integration of health and social care services. This was underpinned by a Section 75 agreement between the commissioners. Governance arrangements are in place through the Barnsley Health and Wellbeing Board. The CCG is the host organisation of the pooled arrangement during the 2021/22 financial year.

## STATEMENT OF ACCOUNTS 2021/22

A summary of the pooled budget is shown below:

2020/21 £000s	<b>BCF Pooled Account</b>	2021/22 £000s
-	<b>Balance as at 1<sup>st</sup> April</b>	
(20,736) (16,432)	<b>Contribution to the BCF Pool:</b> Barnsley Clinical Commissioning Group Barnsley Metropolitan Borough Council	(22,844) (16,432)
<b>(37,168)</b>	<b>Total</b>	<b>(39,276)</b>
27,610 9,558	<b>Value of Commissioned Services:</b> Barnsley Clinical Commissioning Group Barnsley Metropolitan Borough Council	29,208 10,068
<b>37,168</b>	<b>Total</b>	<b>39,276</b>
-	<b>Balance as at 31<sup>st</sup> March</b>	

### Explanation of Above Tables

- **Value of Aligned Budgets** – Represents the resources made available by both organisations to the arrangement from which services are commissioned.
- **Value of Commissioned Services** – Represents the value of the various services commissioned from the arrangement or pool resources and forms the budget figures against the individual client groups in the Income and Expenditure Account. This table also brings in any over or under-spends from the Income and Expenditure Account.
- **Balance at 31<sup>st</sup> March** – Represents the net shortfall of funding across the pool, based on actual expenditure incurred against the resources made available by both organisations.
- **Distribution of Overspend** – Represents the additional contribution required from both organisations in order to fund the over-spend and hence balance the pool.
- **Income and Expenditure Account** – Represents the value of services commissioned from the pool (budget) and the actual costs incurred by the providers in delivering those services, resulting in a net over / underspend across the pool. This net over / underspend is reflected in the Services Commissioned from Pooled Budget table.

### Note 12 – Members’ Allowances

Description:	This note shows the cost to the Council of its elected Members.
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The Council paid the following amounts to members of the Council during the year:

2020/21 £000s		2021/22 £000s
719	Basic Allowances	744
257	Special Responsibility Allowances	267
10	Expenses	12
<b>986</b>	<b>Total</b>	<b>1,023</b>

### Note 13 – Officers’ Remuneration & Exit Packages

Description:	This note shows: <ul style="list-style-type: none"> <li>• The Senior Executive Officers remuneration;</li> <li>• An analysis of other Council employees with remuneration of greater than £50k;</li> <li>• The cost to the Council of exit packages given.</li> </ul>
Relevant Accounting Policies:	<a href="#">Accounting Policy 9</a>

## STATEMENT OF ACCOUNTS 2021/22

The table below sets out the remuneration disclosures for Senior Executive Officers of the Council (as defined in Local Authority Accounting Panel Bulletin 85):

Post	2021/22				
	Remuneration	Redundancy / Severance	Expenses / Allowances	Total Direct Remuneration	Pension Contributions *
	£000s	£000s	£000s	£000s	£000s
Sarah Norman - Chief Executive	183	-	-	183	30
Executive Director – Childrens Services	131	-	-	131	21
Executive Director – Place <b>A</b>	106	-	-	106	17
Executive Director – Adults & Communities	131	-	-	131	21
Executive Director – Public Health	121	-	-	121	5
Executive Director – Core Services	135	-	-	135	22
Service Director – Finance – Chief Financial Officer (S151 Officer)	99	-	-	99	13

\* Pension contributions are paid on behalf of the officer, as opposed to paid directly to the officer.

### Explanatory Notes:

**A** Post holder left their post on 31<sup>st</sup> January 2022

Post	2020/21				
	Remuneration	Redundancy / Severance	Expenses / Allowances	Total Direct Remuneration	Pension Contributions *
	£000s	£000s	£000s	£000s	£000s
Sarah Norman - Chief Executive	180	-	11	191	29
Rachel Dickinson - Executive Director – People <b>A</b>	37	125	-	162	6
Executive Director – Childrens Services <b>B</b>	118	-	-	118	19
Executive Director – Place	128	-	-	128	21
Executive Director – Adults & Communities	128	-	-	128	21
Executive Director – Public Health	127	-	-	127	18
Executive Director – Core Services <b>C</b>	21	-	-	21	3
Executive Director – Core Services <b>D</b>	112	-	-	112	18
Service Director – Finance – Chief Financial Officer (S151 Officer)	98	-	-	98	16

\* Pension contributions are paid on behalf of the officer, as opposed to paid directly to the officer.

### Explanatory Notes:

**A** Post holder left their post on 30th June 2020

**B** Post holder commenced employment in this role on 1st May 2020

**C** Post holder left their post on 31st May 2020

**D** Post holder commenced employment on 19th May 2020.

The number of other employees whose remuneration, excluding pension contributions, was £50,000 or more, in bands of £5,000, is shown in the table below. The total number of employees falling within the various bands is affected by termination / redundancy payments made to certain employees who left the Council during the year (in accordance with the Authority and Pension Authority's retirement schemes).



## STATEMENT OF ACCOUNTS 2021/22

Total Including One Off Payments (Redundancy, Equal Pay Claims, and Expenses etc.)		Remuneration Only		Total Including One Off Payments (Redundancy, Equal Pay Claims, and Expenses etc.)	Remuneration Only	
2020/21 Council Officers Total	2020/21 Schools Total	2020/21 Council Officers Total	Remuneration Band	2021/22 Council Officers Total	2021/22 Schools Total	2021/22 Council Officers Total
45	18	46	£50,000 - £54,999	49	25	49
21	13	20	£55,000 - £59,999	17	13	16
25	10	25	£60,000 - £64,999	20	9	20
12	7	10	£65,000 - £69,999	14	12	14
15	7	11	£70,000 - £74,999	6	11	7
8	4	8	£75,000 - £79,999	14	3	13
8	-	7	£80,000 - £84,999	10	-	10
1	1	2	£85,000 - £89,999	1	-	1
2	1	4	£90,000 - £94,999	2	-	2
10	-	10	£95,000 - £99,999	7	-	7
-	1	-	£100,000 - £104,999	5	1	5
1	-	1	£105,000 - £109,999	-	-	-
-	-	-	£110,000 - £114,999	1	-	2
1	-	-	£115,000 - £119,999	-	-	-
1	-	-	£120,000 - £124,999	-	-	-
1	-	-	£125,000 - £129,999	-	-	-
1	-	-	£130,000 - £134,999	-	-	-
-	-	-	£175,000 - £179,999	1	-	-
<b>152</b>	<b>62</b>	<b>144</b>		<b>147</b>	<b>74</b>	<b>146</b>

The numbers of exit packages with total cost per band and total cost of the redundancies and other departures are set out in the table below:

Exit Package Cost Band	Number of Redundancies		Number of Other Departures		Total Number of Exit Packages		Total Cost of Exit Packages	
	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	£000s	£000s
£0 - £20,000	19	8	3	7	22	15	230	180
£20,001 - £40,000	14	2	-	1	14	3	368	68
£40,001 - £60,000	-	-	-	-	-	-	-	-
£60,001 - £80,000	-	-	-	1	-	1	-	66
£80,001 - £100,000	-	-	-	-	-	-	-	-
£100,001 - £150,000	-	-	-	-	-	-	-	-
<b>Total Number of Exit Packages</b>	<b>33</b>	<b>10</b>	<b>3</b>	<b>9</b>	<b>36</b>	<b>19</b>		
<b>Total Cost Included In Bandings</b>							<b>598</b>	<b>314</b>
Add: Amounts Provided For in CI&ES Not Included In Bandings							-	-
<b>Total Cost Included In The CI&amp;ES</b>							<b>598</b>	<b>314</b>

The exit packages relating to Senior Officers are not included in the exit packages table above as they are shown in the Senior Officers table.

### Note 14 – External Audit Costs

Description: This note shows the cost to the Council of services provided by external audit.

2020/21 £000s		2021/22 £000s
180	Fees Payable for External Audit Services Carried Out by the Appointed Auditor for the Year (Year End Accounts / VfM)	180
-	Additional Fees Payable for External Audit Services Carried Out by the Appointed Auditor for the Year - Agreed by PSAA	-
33	Fees Payable for the Certification of Grant Claims and Returns carried out by the Appointed Auditor for the Year	45
<b>213</b>	<b>Total</b>	<b>225</b>

The Council's appointed external auditor for 2020/21 and 2021/22 was Grant Thornton UK LLP. The above table shows the cost of the audit services in respect of external audit work relating to both financial years. In practice, due to when

## STATEMENT OF ACCOUNTS 2021/22

the work is undertaken by the auditors, these costs can be charged in different financial years to the one in which their work relates.

### Note 15 – Grant Income Recognised Through The Comprehensive Income & Expenditure Statement

Description:	Grants are recognised through the Comprehensive Income & Expenditure Statement when the specific conditions of the grants are satisfied. This note details these grants in respect of the Council.
Relevant Accounting Policies:	<a href="#">Accounting Policy 12</a>

All specific income relating to grants, contributions and donations that are significant in value are listed individually in the table below:

2020/21 £000s		2021/22 £000s
	<b>Credited to Taxation &amp; Non-Specific Grant Income</b>	
(12,954)	Revenue Support Grant	(13,026)
(32,735)	Business Rates Retention Scheme – Top Up Grant	(32,735)
(19,459)	COVID-19 – General Grants (See Table Below)	(8,215)
(24,924)	Section 31 Grant	(15,555)
(32,205)	Capital Grants	(39,498)
(3,761)	Capital Contributions	(6,672)
<b>(126,038)</b>	<b>Total Credited to Taxation &amp; Non-Specific Grant Income</b>	<b>(115,701)</b>
	<b>Credited to Services</b>	
(47,095)	Housing Benefit Subsidy	(43,689)
(83,521)	Dedicated Schools Grant	(88,824)
(32,195)	PFI Grant	(32,195)
(4,153)	New Homes Bonus	(2,410)
(17,063)	Public Health Grant	(18,237)
(11,179)	Better Care Fund	(11,776)
(11,817)	Improved Better Care Fund	(13,055)
(7,793)	Adult Social Care Support Grant	(10,130)
(22,307)	COVID-19 – Specific Grants (See Table Below)	(23,232)
(26,667)	Other Grants	(26,590)
(8,567)	Other Contributions	(14,095)
<b>(272,357)</b>	<b>Total Credited to Services</b>	<b>(284,233)</b>
<b>(398,395)</b>	<b>Total Credited to The Comprehensive Income &amp; Expenditure Statement</b>	<b>(399,934)</b>

2020/21 £000s	<u>COVID Related Grants</u>	2021/22 £000s
	<b>Credited to Taxation &amp; Non-Specific Grant Income</b>	
(14,811)	Local Authority Support Grant	(7,835)
(816)	Taxation Losses Compensation Grant	-
(3,832)	Fee & Charges Income Losses Compensation Grant	(380)
<b>(19,459)</b>	<b>Total Credited to Taxation &amp; Non-Specific Grant Income</b>	<b>(8,215)</b>
	<b>Credited to Services</b>	
-	Additional Relief Fund	(3,930)
(5,056)	Contain Outbreak Control Management	(3,596)
(5,325)	Infection & Prevention Control	(2,731)
-	Workforce Recruitment & Retention	(2,387)
-	DWP Household Support Grant	(2,351)
(752)	Lateral Testing	(1,626)
(348)	Test & Trace Payments - Discretionary Element	(1,449)
-	DWP Local Support Grant	(1,113)
(475)	Outbreak Control	(1,094)
-	Practical Support	(741)
(136)	Test & Trace Administration	(360)
-	Omicron Support	(310)
-	ERDF Re-opening High Streets	(309)
-	Add/New Burden Funding	(307)
(652)	SCR Additional Restrictions Grant – Discretionary Element	(306)
-	ERDF Restart & Recovery Grants	(286)
(318)	Community Testing	(194)
-	Community Champion	(96)
(845)	Clinically Extremely Vulnerable	(30)
(2,630)	Hardship Fund	(16)
(2,166)	BEIS Business Support Grant – Discretionary Element	-

## STATEMENT OF ACCOUNTS 2021/22

(339)	BEIS Additional Restrictions Grant - Discretionary Element	-
(156)	COVID Marshalls	-
(172)	Next Steps Accommodation	-
(760)	SCR Enterprise Grant	-
(351)	Welfare Emergency Assistance Grant	-
(619)	Workforce Capacity Fund	-
(1,207)	Winter Grant Scheme	-
<b>(22,307)</b>	<b>Total Credited to Services</b>	<b>(23,232)</b>
<b>(41,766)</b>	<b>Total Credited to The Comprehensive Income &amp; Expenditure Statement</b>	<b>(31,447)</b>

### Note 16 – Dedicated Schools Grant (DSG)

Description:	The Dedicated Schools Grant is a grant given to local education authorities from the Department for Education. This note details the level of Dedicated Schools Grant that the Council is in receipt of.
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DSG is ring fenced and can only be applied to meet expenditure properly included in the Schools' Budget. The Schools' Budget includes elements for a range of educational services provided on a Council-wide basis and for the Individual Schools Budget, which is divided into a budget share for each maintained school. Over and under spends on the two elements are required to be accounted for separately.

Details of the deployment of DSG receivable are as follows:

2020/21		2021/22		
Total		Central Expenditure	Individual Schools' Budget (ISB)	Total
£000s		£000s	£000s	£000s
<b>(204,226)</b>	Final DSG for Year Before Academy Recoupment			<b>(221,090)</b>
<b>120,484</b>	Academy Figure Recouped for Year			<b>132,008</b>
<b>(83,742)</b>	<b>Total DSG After Academy Recoupment</b>			<b>(89,082)</b>
<b>58</b>	In Year Adjustments	(212)	354	<b>142</b>
<b>(83,684)</b>	<b>Final Budgeted Distribution For Year</b>	<b>(26,847)</b>	<b>(62,093)</b>	<b>(88,940)</b>
<b>29,686</b>	Less: Actual Central Expenditure	33,036		<b>33,036</b>
<b>60,531</b>	Less: Actual ISB Deployed To Schools		62,093	<b>62,093</b>
<b>-</b>	Plus: Council Contribution For Year	-	-	<b>-</b>
<b>6,533</b>	<b>In Year Carry Forward To Following Year</b>	<b>6,189</b>	<b>-</b>	<b>6,189</b>
	<b>Analysis of DSG Unusable Reserve:</b>			
<b>5,224</b>	<b>Opening Balance</b>			<b>11,757</b>
<b>6,533</b>	<b>In Year Deficit</b>			<b>6,189</b>
<b>11,757</b>	<b>Closing Balance</b>			<b>17,946</b>

The Council updated the DSG Management Plan to reflect changes in costs and funding assumptions following the Government's announcement on schools' funding in October 2021. The proposed actions to bring spend to a sustainable level will also be reviewed in light of latest discussion with schools and partners and was submitted in November 2021. The Council will be reporting performance against the DSG Management Plan through its governance process i.e. SEND Oversight Board, Senior Management Team, Cabinet as well as the Audit & Governance Committee going forward.

### Note 17 – Related Parties

Description:	This note explains the relationships that the Council is party to including companies that the Council has an interest in.
Relevant Accounting Policies:	<a href="#">Accounting Policy 15</a> / <a href="#">Accounting Policy 18</a>

The Council is required to disclose material transactions with related parties which are defined as 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 been able to limit another party's ability to bargain freely with the Council.

# STATEMENT OF ACCOUNTS 2021/22

## **The Public Sector**

### Central Government

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, provides the majority of its funding in the form of grants and prescribes the terms of many of the transactions with other parties (e.g. Council Tax bills, housing benefits). Grants received from Government Departments are set out in the subjective analysis in [Note 6](#). Grant receipts outstanding at 31<sup>st</sup> March 2021 are shown in [Note 33](#) and Grants recognised through the Comprehensive Income & Expenditure statement during the year are shown in [Note 15](#).

### Local Authorities

All local authorities are subject to common control by Central Government. They often work in partnership with each other to provide services to the public. The Council has several specific relationships / partnerships with different local authorities including where it is a member of a City Region and other joint authorities such as South Yorkshire Fire & Rescue Authority, South Yorkshire Police & Crime Commissioner, and South Yorkshire Pensions Authority.

### NHS Bodies

The Council has pooled budget arrangements with NHS Barnsley Clinical Commissioning Group (CCG) for both the provision of Children's Care Services within Barnsley and the Better Care Fund (BCF). Transactions and balances outstanding specifically related to the pooling arrangements are detailed in [Note 11](#).

## **Related Individuals**

### Members

Members of the Council have direct control over the Council's financial and operating policies. The total of members' allowances paid in 2021/22 is shown in [Note 12](#).

During 2021/22, no material works, or services were commissioned from companies with which a Member had an interest.

### Senior Officers

Senior Officers within the Council's Senior Management Team (SMT) are responsible for ensuring that policies approved, and decisions made by members are implemented effectively. The remuneration of senior officers is shown in [Note 13](#).

During 2021/22, no senior officers of the Council have declared a material interest in any companies.

## **Subsidiaries**

The Council has interests in a number of wholly owned subsidiaries, details of which are shown below:

### Berneslai Homes Ltd

Berneslai Homes Ltd is an Arm's Length Management Organisation responsible for managing homes on behalf of the Council. Specifically, it is responsible for managing all the landlord services for the Council's 18,264 homes including rent collection, arrears recovery, repairs and maintenance, dealing with empty properties and all tenancy matters. Berneslai Homes Ltd is an independent company committed to working in partnership with the Council and the communities in which it works to deliver high quality housing services to local people. The company came into existence in December 2002 and is a wholly owned subsidiary of the Council but overseen by a Board of Directors rather than a Committee of the Council.

The Council guarantees the full amount of the pension fund deficit of Berneslai Homes. The actuary has assessed this deficit at £25.716M as at 31<sup>st</sup> March 2022 (£39.626M as at 31<sup>st</sup> March 2021). However, as the Council considers it unlikely that this guarantee will be exercised, the £25.716M is disclosed as a contingent liability in the Council's own accounts.

The Council's [group accounts](#) consolidate Berneslai Homes' financial position into the overall group position.

Berneslai Homes' accounting year is the same as the Council's (April – March).

## STATEMENT OF ACCOUNTS 2021/22

The latest two sets of Berneslai Homes' financial statements are summarised below:

<b>Profit / Loss Account:</b>	<b>2020/21 (Restated) £000s</b>	<b>2021/22 £000s</b>
Income	(33,277)	(39,285)
Expenditure	39,147	44,665
<b>(Profit) / Loss</b>	<b>5,870</b>	<b>5,380</b>
Actuarial (Gain) / Loss on Pension Scheme	3,922	(18,921)
<b>Total Comprehensive (Income) / Expenditure for the Year</b>	<b>9,792</b>	<b>(13,541)</b>

<b>Balance Sheet:</b>	<b>2020/21 (Restated) £000s</b>	<b>2021/22 £000s</b>
Assets	15,571	15,794
Liabilities	(43,378)	(30,059)
<b>Net Assets</b>	<b>(27,807)</b>	<b>(14,265)</b>
Retained Surplus / (Deficit)	11,819	11,451
Pension Deficit	(39,626)	(25,716)
<b>Net Reserves</b>	<b>(27,807)</b>	<b>(14,265)</b>

An analysis of both Berneslai Homes' income and expenditure for the accounting periods above and asset and liability balances at the end of those accounting periods is shown in the table below, specifically showing:

- Of the income and expenditure amounts above, the amounts that relate to the Council; and
- Of the assets and liabilities position above, the amounts that relate to the Council.

<b>Related Party Transactions:</b>	<b>2020/21 (Restated) £000s</b>	<b>2021/22 £000s</b>
Income	(32,437)	(39,495)
Expenditure	998	1,022
Assets	5,257	3,290
Liabilities	(32)	(652)

## STATEMENT OF ACCOUNTS 2021/22

### Joint Ventures

The Council holds shareholdings in several joint ventures but does not hold overall control of those entities. The tables below show the individual entities, their financial performance and the relationship with the Council. The figures represent the latest two sets of accounts lodged with Companies House.

Organisation	<b>Oakwell Community Assets Ltd (OCAL)</b>		<b>Burleigh Court (Barnsley) Management Ltd</b>		<b>Barnsley Estates Partnership Ltd</b>			
Incorporation Date	30 <sup>th</sup> September 2003		20 <sup>th</sup> May 1992		23 <sup>rd</sup> June 2003			
Council Share	50% of the share capital of the company		Ownership of shares – More than 25% but not more than 50%		10% of the share capital of the company			
Nature of the Activities	The purchase of land and buildings at Oakwell which are subsequently leased to Barnsley Football Club 2002 Ltd		Residents' property management		To provide management services to its subsidiaries, Barnsley Community Solutions Limited (Tranches 1, 2 and 3)			
<b>Financials (P&amp;L):</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>		
Income	(138)	(150)	(9)	(4)	(3,749)	(1,204)		
Expenditure	57	34	9	4	3,610	1,082		
<b>(Profit) / Loss</b>	<b>(81)</b>	<b>(116)</b>	<b>0</b>	<b>0</b>	<b>(139)</b>	<b>(122)</b>		
<b>Financials (Bal. Sheet):</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>		
Assets	5,955	5,509	61	64	5,442	5,386		
Liabilities	(1,636)	(1,074)	(61)	(64)	(5,201)	(5,023)		
<b>Net Assets</b>	<b>4,319</b>	<b>4,435</b>	<b>-</b>	<b>-</b>	<b>241</b>	<b>363</b>		
Reserves	4,319	4,435	-	-	241	363		
<b>Total Reserves</b>	<b>4,319</b>	<b>4,435</b>	<b>-</b>	<b>-</b>	<b>241</b>	<b>363</b>		
Organisation	<b>Barnsley Local Education Partnership Ltd</b>		<b>Modern Schools Barnsley</b>		<b>BDR (Property) Limited</b>		<b>Municipal Bonds Agency</b>	
Incorporation Date	11 <sup>th</sup> March 2009		14 <sup>th</sup> October 2004		3 <sup>rd</sup> May 1998		3 <sup>rd</sup> June 2014	
Council Share	10% of the share capital of the company		Has significant influence on the company		6.66% of the share capital of the company		£0.010M shareholding	
Nature of the Activities	The construction and operations of 3 schools in the Barnsley area and ICT services on 11 schools		Finance, design, develop, construct and then maintain and part operate thirteen schools		Management of the joint Waste disposal at Manvers		To provide the Local Government bodies an alternative for borrowing	
<b>Financials (P&amp;L):</b>	<b>2020</b>	<b>2021</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>
Income	(2,896)	(3,404)	(7,912)	(7,965)	(38)	(2,004)	(107)	(207)
Expenditure	2,734	3,386	7,542	7,319	1,969	677	372	809
<b>(Profit) / Loss</b>	<b>(162)</b>	<b>(18)</b>	<b>(370)</b>	<b>(646)</b>	<b>1,931</b>	<b>(1,327)</b>	<b>265</b>	<b>602</b>
<b>Financials (Bal. Sheet):</b>	<b>2020</b>	<b>2021</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>
Assets	4,769	4,596	24,967	23,752	-	1,892	25	781
Liabilities	(4,316)	(4,125)	(28,322)	(26,461)	(659)	(1,224)	(142)	(1,500)
<b>Net Assets</b>	<b>453</b>	<b>471</b>	<b>(3,355)</b>	<b>(2,709)</b>	<b>(659)</b>	<b>668</b>	<b>(117)</b>	<b>(719)</b>
Reserves	453	471	(3,355)	(2,709)	(659)	668	(117)	(719)
<b>Total Reserves</b>	<b>453</b>	<b>471</b>	<b>(3,355)</b>	<b>(2,709)</b>	<b>(659)</b>	<b>668</b>	<b>(117)</b>	<b>(719)</b>

# STATEMENT OF ACCOUNTS 2021/22

## Arrangements Where The Council Is Trustee

### Barnsley Business and Innovation Centre Limited

The company began trading in 1987. The main activities of the company are to offer flexible managed work space to businesses together with targeted business support. The private company is jointly owned by the Council and GLE Enterprise Partners Ltd and is limited by guarantee without share capital.

*Enquiries regarding obtaining copies of the accounts should be made to BBIC, Innovation Way, Wilthorpe Road, Barnsley, South Yorkshire, S75 1JL*

### Barnsley Premier Leisure

The charity began trading in 1999. The main activities of the charity are to provide or assist in the provision of facilities for recreation or other leisure time occupation for the general public. The charitable company has a board of trustees made up of 15 members of which the Council is one.

*Enquiries regarding obtaining copies of the accounts should be made to The Metrodome Leisure Complex, Queens Road, Queens Ground, Barnsley, South Yorkshire, S71 1AN*

### Penistone Grammar School Foundation Trust

The charity was originally incorporated in 1957 but started operating on 24<sup>th</sup> August 1965. The main activities of the charity are to give grants to individuals or organisations that benefit the ancient Parish of Penistone. The Council is the only trustee of the charity with 7 volunteers making up the rest of the board.

The accounts of Penistone Grammar School Foundation Trust are incorporated in the Council's [Group Accounts](#).

*Enquiries regarding obtaining copies of the accounts should be made to Barnsley MBC, Financial Services, PO Box 14, Level 3, Westgate Plaza, Barnsley, S70 2AQ*

## **Joint Arrangements:**

### Waste Private Finance Initiative (PFI)

BDR is a partnership of Barnsley, Doncaster and Rotherham councils that jointly manage waste generated in the three boroughs. The Partnership secured PFI funding from Central Government towards a new facility to deal with treatment of leftover household waste, turning it into a valuable resource rather than sending to landfill. The facility at Bolton Road, Manvers, Rotherham is part of a further partnership of BDR, Renewi and Scottish Southern Energy (3SE) which became operational in July 2015. This arrangement is explained further in [Note 26](#).

## **Other Arrangements:**

### Agency Arrangements

The Council also acts as an agent for other Government departments, local precepting authorities and Local Parish Councils, in the collection of Council Tax and National Non-Domestic Rates. The expenditure incurred and income received in relation to these arrangements is shown within the [Collection Fund Statement](#).

## **NOTES PRIMARILY RELATING TO THE BALANCE SHEET**

### **Note 18 – Events After The Balance Sheet Date**

Description:	This note explains any significant event that occurs following the balance sheet date.
Relevant Accounting Policies:	<a href="#">Accounting Policy 10</a>

The Statement of Accounts was submitted to the Council's External Auditors by the Section 151 Officer, the Service Director for Finance, on 31<sup>st</sup> July 2022. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31<sup>st</sup> March 2022, the figures in the financial statements and notes have been adjusted in all material aspects to reflect the impact of this information.

## STATEMENT OF ACCOUNTS 2021/22

### Note 19 – Property, Plant and Equipment

Description:	Property, Plant & Equipment are assets that the Council uses to provide services to the public. This note shows the value and movement in those assets together with the valuation methodology.
Relevant Accounting Policies:	<a href="#">Accounting Policy 21</a>

2021/22	Council Dwellings	Other Land and Buildings	Vehicles, Plant, Furniture & Equipment	Infrastructure Assets	Assets Under Construction	Surplus Assets	Total	PFI Assets included in Property, Plant & Equipment
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>Cost or Valuation:</b>								
<b>At 1<sup>st</sup> April 2021</b>	<b>663,395</b>	<b>303,183</b>	<b>15,924</b>	<b>399,265</b>	<b>107,118</b>	<b>1,773</b>	<b>1,490,658</b>	<b>38,752</b>
Additions / Enhancements	51	13,893	1,327	23,065	5,610	-	43,946	-
Additions / Enhancements – Non-Value Adding	22,680	16,059	-	481	-	-	39,220	-
Revaluation Increases / (Decreases) Recognised in the Revaluation Reserve	56,445	2,623	-	-	-	491	59,559	(197)
Revaluation Increases / (Decreases) Recognised in the Surplus / Deficit on the Provision of Services	-	(91,588)	-	-	-	14	(91,574)	(32)
Impairments – Non-Value Adding Expenditure	(22,680)	(16,059)	-	(481)	-	-	(39,220)	-
De-recognition – Disposals	(7,684)	(3,739)	(2,358)	(889)	-	(36)	(14,706)	-
Assets Reclassified (To) / From Held for Sale	-	10	-	-	-	(150)	(140)	-
Transfer	3,786	97,049	-	3,041	(104,136)	141	(119)	-
<b>At 31<sup>st</sup> March 2022</b>	<b>715,993</b>	<b>321,431</b>	<b>14,893</b>	<b>424,482</b>	<b>8,592</b>	<b>2,233</b>	<b>1,487,624</b>	<b>38,523</b>
<b>Accumulated Depreciation:</b>								
<b>At 1<sup>st</sup> April 2021</b>	<b>(15,932)</b>	<b>(20,500)</b>	<b>(7,061)</b>	<b>(115,974)</b>	<b>-</b>	<b>(4)</b>	<b>(159,471)</b>	<b>(4,042)</b>
Depreciation Charge	(16,031)	(8,727)	(1,882)	(9,664)	-	(7)	(36,311)	(644)
Depreciation Written Out to the Revaluation Reserve	32,000	11,012	-	-	-	6	43,018	970
De-recognition – Disposals	-	313	2,358	889	-	-	3,560	-
Transfers	(40)	40	-	-	-	-	-	-
<b>At 31<sup>st</sup> March 2022</b>	<b>(3)</b>	<b>(17,862)</b>	<b>(6,585)</b>	<b>(124,749)</b>	<b>-</b>	<b>(5)</b>	<b>(149,204)</b>	<b>(3,716)</b>
<b>Net Book Value:</b>								
<b>At 1<sup>st</sup> April 2021</b>	<b>647,463</b>	<b>282,683</b>	<b>8,863</b>	<b>283,291</b>	<b>107,118</b>	<b>1,769</b>	<b>1,331,187</b>	<b>34,710</b>
<b>At 31<sup>st</sup> March 2022</b>	<b>715,990</b>	<b>303,569</b>	<b>8,308</b>	<b>299,733</b>	<b>8,592</b>	<b>2,228</b>	<b>1,338,420</b>	<b>34,807</b>
	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	<a href="#">Balance Sheet</a>	



## STATEMENT OF ACCOUNTS 2021/22

Comparative Movements in 2020/21	Council Dwellings	Other Land and Buildings	Vehicles, Plant, Furniture & Equipment	Infrastructure Assets	Assets Under Construction	Surplus Assets	Total	PFI Assets included in Property, Plant & Equipment
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>Cost or Valuation</b>								
<b>At 1<sup>st</sup> April 2020</b>	<b>594,712</b>	<b>321,749</b>	<b>15,537</b>	<b>372,621</b>	<b>70,118</b>	<b>2,928</b>	<b>1,377,665</b>	<b>38,309</b>
Additions / Enhancements	-	7,899	1,525	26,192	45,331	-	80,947	94
Additions / Enhancements – Non-Value Adding	17,182	6,688	-	-	-	-	23,870	-
Revaluation Increases / (Decreases) Recognised in the Revaluation Reserve	66,579	4,707	-	-	-	(469)	70,817	364
Revaluation Increases / (Decreases) Recognised in the Surplus / Deficit on the Provision of Services	87	(21,854)	-	-	-	1,168	(20,599)	(15)
Impairments – Non-Value Adding Expenditure	(17,183)	(6,687)	-	-	-	-	(23,870)	-
De-recognition – Disposals	(3,565)	(7,310)	(1,138)	(1,191)	-	(37)	(13,241)	-
Assets Reclassified (To) / From Held for Sale	-	-	-	-	-	(4,931)	(4,931)	-
Transfer	5,583	(2,009)	-	1,643	(8,331)	3,114	-	-
<b>At 31<sup>st</sup> March 2021</b>	<b>663,395</b>	<b>303,183</b>	<b>15,924</b>	<b>399,265</b>	<b>107,118</b>	<b>1,773</b>	<b>1,490,658</b>	<b>38,752</b>
<b>Accumulated Depreciation</b>								
<b>At 1<sup>st</sup> April 2020</b>	<b>(14,283)</b>	<b>(20,155)</b>	<b>(6,102)</b>	<b>(108,022)</b>	<b>-</b>	<b>(4)</b>	<b>(148,566)</b>	<b>(4,660)</b>
Depreciation Charge	(15,929)	(7,534)	(2,097)	(9,143)	-	(4)	(34,707)	(1,424)
Depreciation Written Out to the Revaluation Reserve	14,509	6,289	-	-	-	274	21,072	2,042
De-recognition – Disposals	-	401	1,138	1,191	-	-	2,730	-
Transfers	(229)	499	-	-	-	(270)	-	-
<b>At 31<sup>st</sup> March 2021</b>	<b>(15,932)</b>	<b>(20,500)</b>	<b>(7,061)</b>	<b>(115,974)</b>	<b>-</b>	<b>(4)</b>	<b>(159,471)</b>	<b>(4,042)</b>
<b>Net Book Value</b>								
<b>At 1<sup>st</sup> April 2020</b>	<b>580,429</b>	<b>301,594</b>	<b>9,435</b>	<b>264,599</b>	<b>70,118</b>	<b>2,924</b>	<b>1,229,099</b>	<b>33,649</b>
<b>At 31<sup>st</sup> March 2021</b>	<b>647,463</b>	<b>282,683</b>	<b>8,863</b>	<b>283,291</b>	<b>107,118</b>	<b>1,769</b>	<b>1,331,187</b>	<b>34,710</b>

[Balance Sheet](#)

[Balance Sheet](#)

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### Depreciation:

Please see [Annex A](#), the Statement of Accounting Policies for details regarding depreciation methods and the useful lives of each asset type.

### Capital Commitments:

As at 31st March 2022, the Council had contractually committed to £58.8M of capital works within its capital programme. The corresponding amount contractually committed as at 31st March 2021 was £44.4M. The major commitments are:

- HRA PRIP - £5.2M
- Glassworks Development - £12.8M
- Market Gate Bridge - £7.2M
- M1 J37 Phase 2 - £8.9M
- New Build St Michaels - £5.5M
- Others - £19.2M

### Effects of Changes in Estimates:

There have been no changes to the depreciation methodologies used during 2021/22.

## STATEMENT OF ACCOUNTS 2021/22

### Revaluations:

The Council carries out a rolling programme that ensures that all Property, Plant and Equipment required to be measured at fair value, is revalued at least every five years. All valuations are completed by an MRICS Registered valuer and the valuation programme certified by Paul Allison MRICS Registered valuer (Strategic Asset Manager), an employee of the Council.

The basis for valuation is set out in [Annex A](#)– Statement of Accounting Policies.

	Council Dwellings	Other Land and Buildings	Vehicles, Plant, Furniture & Equipment	Infrastructure Assets	Assets Under Construction	Surplus Assets	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Carried at Historical Cost	-	-	14,891	424,482	8,592	-	447,965
Valued at Fair Value:							
2021/22	715,992	274,027	-	-	-	2,233	992,252
2020/21	-	24,413	-	-	-	-	24,413
2019/20	-	6,515	-	-	-	-	6,515
2018/19	-	8,917	-	-	-	-	8,917
2017/18	-	7,558	-	-	-	-	7,558
<b>Gross Book Value</b>	<b>715,992</b>	<b>321,430</b>	<b>14,891</b>	<b>424,482</b>	<b>8,592</b>	<b>2,233</b>	<b>1,487,620</b>

### Fair Value Measurement of Surplus Assets:

Details of the Council's Surplus Assets and information about the fair value hierarchy are as follows:

Recurring Fair Value Measurements Using:	Quoted Prices in Active Markets for Identical Assets (Level 1) £000s	Other Significant Observable Inputs (Level 2) £000s	Significant Unobservable Inputs (Level 3) £000s	Fair Value as at 31 <sup>st</sup> March 2022 £000s	Accumulated Depreciation £000s	Net Book Value as at 31 <sup>st</sup> March 2022 £000s
Surplus Buildings	-	177	-	177	(5)	172
Surplus Land – Amenity Land	-	-	-	-	-	-
Surplus Land – Garden Land	-	-	-	-	-	-
Surplus Land – Grazing Land	-	-	-	-	-	-
Surplus Land – Residential	-	2,012	-	2,012	-	2,012
Surplus Land - Commercial	-	44	-	44	-	44
<b>Net Book Value</b>	<b>-</b>	<b>2,233</b>	<b>-</b>	<b>2,233</b>	<b>(5)</b>	<b>2,228</b>

[Balance Sheet](#)

### Prior Year Comparator:

Recurring Fair Value Measurements Using:	Quoted Prices in Active Markets for Identical Assets (Level 1) £000s	Other Significant Observable Inputs (Level 2) £000s	Significant Unobservable Inputs (Level 3) £000s	Fair Value as at 31 <sup>st</sup> March 2021 £000s	Accumulated Depreciation £000s	Net Book Value as at 31 <sup>st</sup> March 2021 £000s
Surplus Buildings	-	41	-	41	(4)	37
Surplus Land – Amenity Land	-	2	-	2	-	2
Surplus Land – Garden Land	-	5	-	5	-	5
Surplus Land – Grazing Land	-	37	-	37	-	37
Surplus Land – Residential	-	1,689	-	1,689	-	1,689
<b>Net Book Value</b>	<b>-</b>	<b>1,773</b>	<b>-</b>	<b>1,773</b>	<b>(4)</b>	<b>1,769</b>

[Balance Sheet](#)

## STATEMENT OF ACCOUNTS 2021/22

### Valuation Techniques used to Determine Level 2 Fair Values for Surplus Assets

#### Significant Observable Inputs – Level 2 – Market Approach

The fair value for the areas of land or buildings, both Commercial and Residential, have been based on the market approach using current market conditions and recent sales evidence and other relevant information for similar assets in the local authority area. Market conditions are such that similar areas of land or buildings are actively purchased and sold and the level of observable inputs are significant, leading to the properties being categorised at Level 2 in the fair value hierarchy.

#### Significant Observable Inputs – Level 2 – Income Approach

Where the income approach has been adopted the fair value has been based on observable rental evidence and then capitalised based on observable yields derived from market transactions.

#### **Note 20 – Investment Properties**

Description:	Investment Properties are Council assets that are held purely for return and capital appreciation. This note shows the value and movement in those assets.
Relevant Accounting Policies:	<a href="#">Accounting Policy 17</a>

A fundamental review was undertaken during 2015/16 around the definition and criteria for investment properties against the Council's asset base, with consideration given towards the Council's revised operating model of 'Future Council'. The outcome of this review was that the assets that were previously held as investment properties no longer met the definition, thus they have been transferred to operational Property, Plant & Equipment as these assets were now contributing to the Council's overall vision of a Better Barnsley and assisting in achieving the Corporate Outcomes of the Council.

#### **Note 21 – Heritage Assets**

Description:	Heritage Assets are Council assets that have historical, artistic, scientific, technological, geophysical or environmental qualities. This note shows the value and movement in those assets.
Relevant Accounting Policies:	<a href="#">Accounting Policy 13</a>

#### Reconciliation of the Carrying Value of Heritage Assets Held by the Council:

	Ceramics £000s	Art Collections £000s	Other £000s	Total Assets £000s	
<b><u>Cost or Valuation</u></b>					
<b>At 1<sup>st</sup> April 2020</b>	<b>594</b>	<b>8,355</b>	<b>1,478</b>	<b>10,427</b>	
Additions / Enhancements	-	-	-	-	
Disposals	-	-	-	-	
Revaluations	-	788	-	788	
Transfers	-	-	-	-	
<b>At 31<sup>st</sup> March 2021</b>	<b>594</b>	<b>9,143</b>	<b>1,478</b>	<b>11,215</b>	<a href="#">Balance Sheet</a>
Additions / Enhancements	-	-	325	325	
Disposals	-	-	-	-	
Revaluations	-	-	-	-	
Transfers	-	-	119	119	
<b>At 31<sup>st</sup> March 2022</b>	<b>594</b>	<b>9,143</b>	<b>1,922</b>	<b>11,659</b>	<a href="#">Balance Sheet</a>
<b><u>Net Book Value</u></b>					
<b>At 31<sup>st</sup> March 2021</b>	<b>594</b>	<b>9,143</b>	<b>1,478</b>	<b>11,215</b>	
<b>At 31<sup>st</sup> March 2022</b>	<b>594</b>	<b>9,143</b>	<b>1,922</b>	<b>11,659</b>	

#### Detail of Movements in Heritage Assets: Additions / Enhancements

During 2021/22, the Council spent £0.325M on Heritage Assets (nil in 2020/21).

## STATEMENT OF ACCOUNTS 2021/22

### Detail of Movements in Heritage Assets: Disposals

There were no disposals of heritage assets during 2021/22 (nil in 2020/21).

### Detail of Movements in Heritage Assets: Revaluations

There was no revaluation of heritage assets during 2021/22 (£0.788M in 2020/21).

### Intangible Heritage Assets

There are no intangible heritage assets held by the Council as at 31<sup>st</sup> March 2022 (nil as at 31<sup>st</sup> March 2021).

### Further Details of Heritage Assets

#### Ceramics, Porcelain Work and Figurines

The collection of ceramics, porcelain work and figurines include some 766 pieces held on display by the Cannon Hall Museum and the Town Hall, dating back to the late 17<sup>th</sup> century. Most of the collection was acquired in the 18<sup>th</sup> and 19<sup>th</sup> centuries from local benefactors. This is a diverse collection of figurines, decorated porcelain vases and dinner service pieces.

The Council's collection of ceramics, porcelain work and figurines at Cannon Hall totals £0.443M and Civic Regalia totals £0.151M. The Cannon Hall pieces were valued by Bonhams in August 2009 and the Civic Regalia pieces were valued by Douglas Brill Associates in October 2006. The assets were valued, based on insurance valuations as a proxy for open market valuations.

#### Art Collection

The collection consists of 479 paintings dating from over the last 500 years. Approximately £1.838M of the collection was provided by Cooper Bequest and £0.912M by Sadler Gifts. The arts collection is housed in the Council's Cannon Hall and Cooper Gallery Museums. The collection also contains a landscape painting by Giovanni Antonio Canaletto.

The Council's art collection consists of paintings held at Cooper Gallery totalling £4.449M and Cannon Hall totalling £4.694M. The Cooper Gallery paintings were valued by Bonhams in April 2016 and the Cannon Hall pieces were valued by Bonhams in August 2009. The assets have been valued, based on insurance valuations as a proxy for open market valuations.

#### Other

The remaining Heritage Assets held by the Council totals £1.922M mainly relating to the Mining Artwork sculpture, The Newcomen Beam Engine, Civic Regalia pieces, furniture. Covid Memorial and metal work pieces. The assets have been valued, based on insurance valuations as a proxy for open market valuations, except for the Covid Memorial which is currently valued at cost.

Details in respect of the records held by the Council on its Heritage Assets, together with information relating to access of those assets can be obtained by contacting the Council.

#### **Note 22 – Intangible Assets**

Description:	Intangible Assets are non-physical assets, used by the Council. This note shows the value and movement in those assets.
Relevant Accounting Policies:	<a href="#">Accounting Policy 14</a>

The Council accounts for its software as intangible assets, to the extent that the software is not an integral part of a particular IT system, in which case it would be accounted for as part of the hardware item of Property, Plant and Equipment. The intangible assets include both purchased licenses and internally generated software.

All software is given a finite useful life, based on assessments of the period that the software is expected to be of use to the Council. The economic useful life assigned to the major software suites is ordinarily 7 years.

The carrying amount of intangible assets are amortised on a straight-line basis. The amortisation of £0.268M has been charged to the Net Cost of Services within the Comprehensive Income and Expenditure Statement.

## STATEMENT OF ACCOUNTS 2021/22

The movement of Intangible Asset balances during the year are as follows:

2020/21 Purchased Software £000s		2021/22 Purchased Software £000s
	<b>Balance at 1<sup>st</sup> April:</b>	
1,702	- Gross Carrying Amounts	1,872
(777)	- Accumulated Amortisation	(1,057)
<b>925</b>	<b>Net Carrying Amount at 1<sup>st</sup> April</b>	<b>815</b>
	<b>Additions:</b>	
170	Purchases	-
	<b>Disposals:</b>	
-	Other Disposals – Gross Carrying Amounts	-
-	Other Disposals – Accumulated Amortisation	-
	<b>Amortisation:</b>	
(280)	Amortisation for the Period	(267)
<b>815</b>	<b>Net Carrying Amount at 31<sup>st</sup> March</b>	<b>548</b>
	<b>Comprising:</b>	
1,872	Gross Carrying Amounts	<b>1,872</b>
(1,057)	Accumulated Amortisation	<b>(1,324)</b>
<b>815</b>		<b>548</b>

[Balance Sheet](#)

### Note 23 – Assets Held for Sale

Description:	Assets Held for Sale are Council assets that are: <ul style="list-style-type: none"> <li>Being actively marketed for sale;</li> <li>Expected to sell in the next 12 months.</li> </ul> This note shows the value and movement in those assets.
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2020/21 £000s	<u>Current Assets</u>	2021/22 £000s
<b>4,108</b>	<b>Balance Outstanding at 1<sup>st</sup> April</b>	<b>8,413</b>
4,931	Assets Newly Classified as Held for Sale: - Surplus Assets	150
68	Revaluation Gains	807
(39)	Revaluation Losses	-
-	Assets Declassified as Held for Sale: - Surplus Assets	(10)
(655)	Assets Sold	(4,696)
<b>8,413</b>	<b>Balance Outstanding at 31<sup>st</sup> March</b>	<b>4,664</b>

[Balance Sheet](#)

Fair Value Measurement of Assets Held for Sale:

Details of the Council's Assets Held for Sale and information about the fair value hierarchy are as follows:

Recurring Fair Value Measurements Using:	Quoted Prices in Active Markets for Identical Assets (Level 1) £000s	Other Significant Observable Inputs (Level 2) £000s	Significant Unobservable Inputs (Level 3) £000s	Fair Value / Net Book Value as at 31 <sup>st</sup> March 2022 £000s
Surplus Buildings	-	-	-	-
Surplus Land – Commercial	-	3,564	-	3,564
Surplus Land – Garden Land	-	-	-	-
Surplus Land – Residential	-	1,100	-	1,100
<b>Net Book Value</b>	-	<b>4,664</b>	-	<b>4,664</b>

[Balance Sheet](#)

# STATEMENT OF ACCOUNTS 2021/22

Prior Year Comparator:

Recurring Fair Value Measurements Using:	Quoted Prices in Active Markets for Identical Assets (Level 1) £000s	Other Significant Observable Inputs (Level 2) £000s	Significant Unobservable Inputs (Level 3) £000s	Fair Value / Net Book Value as at 31 <sup>st</sup> March 2021 £000s
Surplus Buildings	-	1,480	-	1,480
Surplus Land – Commercial	-	2,898	-	2,898
Surplus Land – Garden Land	-	2	-	2
Surplus Land – Residential	-	4,033	-	4,033
<b>Net Book Value</b>	<b>-</b>	<b>8,413</b>	<b>-</b>	<b>8,413</b>

[Balance Sheet](#)

Valuation Techniques used to Determine Level 2 Fair Values for Assets Held for Sale

Significant Observable Inputs – Level 2 – Market Approach

The fair value for the areas of land or buildings, both Commercial and Residential, have been based on the market approach using current market conditions and recent sales evidence and other relevant information for similar assets in the local authority area. Market conditions are such that similar areas of land or buildings are actively purchased and sold and the level of observable inputs are significant, leading to the properties being categorised at Level 2 in the fair value hierarchy.

Significant Observable Inputs – Level 2 – Income Approach

Where the income approach has been adopted the fair value has been based on observable rental evidence and then capitalised based on observable yields derived from market transactions.

## Note 24 – Capital Expenditure and Capital Financing

Description:	This note shows the Council's capital financing requirement (CFR), which is the underlying requirement to borrow, and how that has changed during the year.
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The total amount of capital expenditure incurred in the year is shown in the table below (including the value of assets acquired under finance leases and PFI / PPP Contracts), together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by charges to revenue as assets are used by the Council, the expenditure 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 financed. The CFR is analysed in the second part of this note.

2020/21				2021/22		
General Fund	HRA	Total		General Fund	HRA	Total
£000s	£000s	£000s		£000s	£000s	£000s
<b>751,555</b>	<b>271,734</b>	<b>1,023,289</b>	<b>Opening Capital Financing Requirement</b>	<b>790,425</b>	<b>271,734</b>	<b>1,062,159</b>
			<i>Capital Investment:</i>			
-	17,183	17,183	Council Dwellings	-	22,731	22,731
11,061	3,525	14,586	Other Land & Buildings	28,489	1,462	29,951
1,525	-	1,525	Vehicles, Plant, Furniture & Equipment	1,326	-	1,326
26,192	-	26,192	Infrastructure Assets	23,546	-	23,546
45,265	67	45,332	Assets Under Construction	3,708	1,901	5,609
-	-	-	Heritage Assets	325	-	325
170	-	170	Intangible Assets	-	-	-
-	-	-	Long Term Investment	-	-	-
720	-	720	Long Term Debtors	-	-	-
5,471	-	5,471	Revenue Expenditure Funded from Capital Under Statute	10,657	689	11,346
<b>90,404</b>	<b>20,775</b>	<b>111,179</b>	<b>Total Capital Investment</b>	<b>68,051</b>	<b>26,783</b>	<b>94,834</b>
			<i>Sources of Finance – For Capital Expenditure Purposes:</i>			
(2,459)	(1,125)	(3,584)	Capital Receipts	(743)	(1,167)	(1,910)
(33,357)	(137)	(33,494)	Government Grants & Other Contributions	(35,998)	(759)	(36,757)
(8,597)	(19,513)	(28,110)	Other Revenue Funding	(10,295)	(24,857)	(35,152)

## STATEMENT OF ACCOUNTS 2021/22

2020/21				2021/22		
General Fund	HRA	Total		General Fund	HRA	Total
£000s	£000s	£000s		£000s	£000s	£000s
(44,413)	(20,775)	(65,188)	<b>Total Resources Utilised to Fund In Year Capital Expenditure</b>	(47,036)	(26,783)	(73,819)
45,991	-	45,991	<b>Increase in Capital Financing Requirement as a Result of In Year Capital Expenditure</b>	21,015	-	21,015
<i>Sources of Finance – Set Aside to Repay Debt:</i>						
-	-	-	Capital Receipts	(1,623)	-	(1,623)
-	-	-	Other Revenue Funding	-	-	-
(264)	-	(264)	Other	(902)	-	(902)
(51)	-	(51)	Repayment of Long Term Debtors / Investments	(80)	-	(80)
(6,806)	-	(6,806)	MRP	(7,165)	-	(7,165)
(7,121)	-	(7,121)	<b>Total Set Aside to Repay Debt</b>	(9,770)	-	(9,770)
790,425	271,734	1,062,159	<b>Closing Capital Financing Requirement</b>	801,670	271,734	1,073,404

An explanation of the movement in the Council's capital financing requirement is summarised in the table below:

2020/21				2021/22		
General Fund	Housing Revenue Account	Total		General Fund	Housing Revenue Account	Total
£000s	£000s	£000s		£000s	£000s	£000s
<b>Explanation of Movements in Year</b>						
45,991	-	45,991	Increase / (Decrease) in Underlying Need to Borrow (Funded from Council's Own Base Resources)	20,915	-	20,915
-	-	-	Assets Acquired Under Finance Leases	100	-	100
-	-	-	Assets Acquired Under PFI / PPP Contracts	-	-	-
(6,806)	-	(6,806)	Amounts Set Aside to Repay Debt – Statutory	(7,165)	-	(7,165)
(315)	-	(315)	Amounts Set Aside to Repay Debt – Voluntary	(2,605)	-	(2,605)
38,870	-	38,870	<b>Increase / (Decrease) in Capital Financing Requirement</b>	11,245	-	11,245

### Note 25 – Leases

Description:	A lease is a contractual arrangement that allows the lessee the use of an asset, in exchange for consideration to the lessor. This note details the arrangements that the Council is party to which are classed as leases
Relevant Accounting Policies:	<a href="#">Accounting Policy 19</a>

### Council as Lessee

#### Finance Leases

*Other Land and Buildings* – There are currently 6 buildings recognised within the Council's Balance Sheet acquired via finance lease. The first relates to a 15 year lease in respect of a residential bungalow. The rentals payable in 2021/22 were £0.030M (£0.030M in 2020/21) - accounted for as £0.024M principal payment and £0.006M finance costs.

The second relates to a 999 year lease in respect of the town centre museum, The Cooper Art Gallery. The rentals payable for the duration of the term are nil.

During 2013/14, the Council entered into two further leases that were accounted for as finance leases. The leases of both Royston Meadstead Children's Centre and Hoyland Common Children's Centre are both for 125 years with the rentals payable for the duration of the term being nil. Both properties relate to Council maintained community schools that transferred to Academy status during 2013/14. Thus, these leases represent the Council leasing back the children's centre element of those respective assets. Each respective asset was recognised as an acquisition at £1 and then subsequently revalued during the year.

In 2019/20, Wentworth Castle & Gardens was accounted for as a finance lease and recognised at an acquisition cost of £0 on the basis that the Council assumed the existing lease between Wentworth Castle Trust. The lease was for 99

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years at inception in 2007, with rentals payable for the duration of the term being nil. Subsequently, several sub-leases of specific buildings on the site have also been assumed by the Council, with the Council as lessor. These leases, which have a 25 year lease term, have been accounted for as operating leases.

In 2021/22, the Council acquired the Hoyland Co-op Building via a finance lease. The asset was recognised at £0.100M with the associated liability. During 2021/22, the Council 'repaid' the £0.100M via MRP, therefore no liability remains. The rentals payable for the duration of the term are nil.

*Vehicle, Plant, Furniture and Equipment* – The Council has 7 agreements in place in 2021/22 for various types of asset including wheeled bins and vehicles, accounted for as finance leases. The rentals payable in 2021/22 were £0.599M (£0.680M in 2020/21) – accounted for as £0.547M principal payment and £0.052M finance costs.

The assets acquired under these leases are carried as Property, Plant and Equipment in the Balance Sheet at the following net amounts:

<b>31<sup>st</sup> March 2021 (Restated) * £000s</b>		<b>31<sup>st</sup> March 2022 £000s</b>
3,338	Other Land & Buildings	3,466
2,351	Vehicles, Plant, Furniture & Equipment	1,749
<b>5,689</b>	<b>Total</b>	<b>5,215</b>

\* This restatement corrects a historic error relating to the lease of the Metrodome, which was valued at £20.147M as at 31<sup>st</sup> March 2021.

It was identified during 2021/22 that this asset was incorrectly classified as a leased asset under a finance lease. However, the Council had all the risks and rewards of using this asset and was always reported in the Council's Balance Sheet in previous years. Additionally, there was no rentals paid historically to any third party in relation to this asset. Therefore, no impact to brought forward usable or unusable reserves. The asset has always been depreciated and revalued as an owned asset.

Under IAS 8, this amendment constitutes a Prior Period Adjustment (PPA). There is no impact of this change on the Council's four core statements [Movement in Reserves Statement, Comprehensive Income & Expenditure Statement, Balance Sheet and Cash Flow Statement] including the Council's useable reserve balances. The only impact of this amendment is within the disclosure above relating to leased assets which has been restated accordingly.

The Council is committed to making minimum payments under these leases, comprising settlement of the long term liability for the interest in the property acquired by the Council and finance costs that will be payable by the Council in future years, while the liability remains outstanding.

The minimum lease payments are made up of the following amounts:

<b>31<sup>st</sup> March 2021 £000s</b>		<b>31<sup>st</sup> March 2022 £000s</b>
572	Finance Lease Liabilities (Net Present Value of Minimum Lease Payments):	
2,036	- Current	547
	- Non-Current	1,488
121	Finance Costs Payable in Future Years	64
<b>2,729</b>	<b>Minimum Lease Payments</b>	<b>2,099</b>

The minimum lease payments will be payable over the following periods:

<b>31<sup>st</sup> March 2021</b>			<b>31<sup>st</sup> March 2022</b>	
<b>Minimum Lease Payments £000s</b>	<b>Finance Lease Liabilities £000s</b>		<b>Minimum Lease Payments £000s</b>	<b>Finance Lease Liabilities £000s</b>
629	572	Not later than one year	587	547
1,955	1,891	Later than one year and not later than five years	1,512	1,488
145	145	Later than five years	-	-
<b>2,729</b>	<b>2,608</b>		<b>2,099</b>	<b>2,035</b>



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The above minimum lease payments did not include any rents that are contingent on events taking place after the lease was entered into.

### Operating Leases

*Other Land and Buildings* – The Council leases 38 properties, which have been accounted for as operating leases. The length of each lease varies with the maximum lease being 125 years. Total amounts paid under these leases in 2021/22 was £1.771M (£1.777M in 2020/21).

*Vehicles, Plant, Furniture and Equipment* – The Council uses cars and wheeled waste bins financed under the terms of an operating lease. The amount paid under these arrangements in 2021/22 was £0.932M (£0.679M in 2020/21). The Code requires charges to be made evenly throughout the period of the lease.

*Commitments Under Operating Leases* – The Council was committed at 31st March 2022 to making payments of £30.807M under operating leases (£31.536M as at 31st March 2021), comprising of the following elements:

The future minimum lease payments due under non-cancellable leases in future years are:

31 <sup>st</sup> March 2021 £000s		31 <sup>st</sup> March 2022 £000s
2,344	Not Later Than One Year	2,532
7,825	Later Than One Year & Not Later Than Five Years	8,520
21,367	Later Than Five Years	19,755
<b>31,536</b>		<b>30,807</b>

The expenditure charged to the Net Cost of Services in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was:

2020/21 £000s		2021/22 £000s
2,456	Minimum Lease Payments	2,703
-	Contingent Rents	-
-	Sub-Lease Payments Receivable	-
<b>2,456</b>		<b>2,703</b>

### **Council as Lessor**

#### Finance Leases

The Council leases a number of properties to Housing Associations over long periods (50 to 99 years). These leases meet the finance lease criteria of IAS 17 but are not accounted for fully in accordance with the standard.

At the commencement of the lease, the assets have been de-recognised within the Council's Balance Sheet with a corresponding debtor recognised representing the sale proceeds due from the asset.

The minimum lease payments expected to be received comprise of settlement of the long-term debtor for the interest in the property acquired and finance income to be received over the life of the lease. In the majority of cases, a premium payment is received at commencement of the lease which is used to immediately write down the debtor recognised. In addition to this premium payment, an annual peppercorn rent is often receivable for the property let. However, due to the immateriality of these payments (total undiscounted) of £0.297M due over their remaining lives as at 31st March 2022 and the length over which they are payable, no debtor is recognised in respect of these residual lease payments and the full amount received is accounted for as trade income in the year in which it is received.

The Council also leases an outdoor activity centre which has been identified as a finance lease. The element of the lease relating to the building is accounted for as a finance lease and the element relating to the land is accounted for as an operating lease (see section below). At the commencement of the lease the building was de-recognised from within the Council's Balance Sheet with a corresponding debtor recognised totalling £0.066M representing the sale proceeds due from the asset. The agreement of the lease states that the property will be let rent free for a period of 5 years. 2012/13 represented the first year where income had been received (£0.013M). The rentals received in 2021/22 were £0.025M. This income is split between the land and buildings element of the lease and then for the building's element, split between principal and interest paid. The amount relating to the building element equates to £0.011M with the principal element being £0.001M. Therefore, the debtor is reduced to £0.059M.

In 2020/21, the Council entered into a Development Agreement Lease with Keepmoat Homes to build out the site at St Helens Boulevard for residential development. This has been accounted for as a finance lease. At the commencement

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of the lease, the land was de-recognised from the Council's Balance Sheet with a corresponding long-term debtor recognised, totalling £0.437M, representing the sale premium for the site as a whole. Over time, as individual plots are sold to the end purchaser of those properties, those receipts will be transferred into the Council's useable capital receipts reserve.

In 2020/21, the Council entered into a Development Agreement Lease with Keepmoat Homes to build out the site at Seasons Phase 3, Thurnscoe for residential development. This has been accounted for as a finance lease. At the commencement of the lease the land was de-recognised from within the Council's Balance Sheet with an upfront premium of £0.159M transferred to the useable capital receipts reserve in 2020/21.

### Operating Leases

The Council leases out a number of properties to Community Organisations, Public Bodies and Housing Associations for an ongoing rental.

Total amounts received under these leases in 2021/22 was £3.594M (£2.341M in 2020/21).

The future minimum lease payments receivable under non-cancellable lease in future years are:

<b>31<sup>st</sup> March 2021 £000s</b>		<b>31<sup>st</sup> March 2022 £000s</b>
2,158	Not Later Than One Year	3,355
6,922	Later Than One Year & Not Later Than Five Years	11,437
31,296	Later Than Five Years	35,048
<b>40,376</b>		<b>49,840</b>

None of the above minimum lease payments are contingent on events taking place after the lease was entered into.

In addition to the operating leases above, the Council has entered into a number of arrangements with housing associations for periods ranging from 60 years to 999 years, which are premium operating leases. Premium leases are where the lessee makes an upfront payment for the full term of the lease rather than paying an annual rental. Accounting rules dictate that those leases should be accounted for as a receipt in advance on the Balance Sheet and should be spread equally across the full term of the lease, recognising an amount into the revenue account each year.

Premium leases that were entered into prior to the conversion to IFRS, pre 2010/11, were treated under the UK GAAP compliant SORP and accounted for in the year of receipt, which was permitted at that time. Leases entered into since then have also been accounted for in the year of receipt due to the materiality of the amounts involved.

The amount released to the Comprehensive Income & Expenditure Account in 2021/22 was £0.003M.

The release of the lease premiums to the Comprehensive Income & Expenditure Account in future years are as follows:

<b>31<sup>st</sup> March 2021 £000s</b>		<b>31<sup>st</sup> March 2022 £000s</b>
3	Not Later Than One Year	3
12	Later Than One Year & Not Later Than Five Years	12
674	Later Than Five Years	671
<b>689</b>		<b>686</b>

### Academies

#### Community Schools

The Council also leases a number of schools to charitable trusts. Using powers derived from the Academies Act 2010, one Primary School (Milefield) converted to Academy status during 2021/22. As part of those agreements, the school and associated land is leased from the Council to the Academy Trust, over a period of 125 years. The lease of the school buildings has been treated as a finance lease whereas the lease of the school land has been treated as an operating lease.

In 2008, the Council granted a 125 year lease of a land asset to a charitable trust to allow Barnsley Academy to be built. This arrangement has been treated as an operating lease in the Council's accounts since this time.

The building assets relating to the schools outlined above have been de-recognised from within the Council's Balance Sheet as a disposal for nil consideration in the year of transfer. Due to the nature of the agreements, no rental

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payments are due and therefore no long term debtor is recognised. The land assets in respect of the schools outlined above are treated as operating leases and remain on the Council's Balance Sheet.

### Voluntary Aided (VA) / Voluntary Controlled (VC) Schools

No Voluntary Aided Primary Schools have converted during 2021/22.

Prior to conversion to Academy status, VA / VC school building assets were already held by the respective dioceses, therefore no lease exists for the building element. The Council does still hold some land in respect of some of these schools, usually in the form of playing fields. Again, the individual arrangements are dictated by the respective circumstances. Where such arrangements exist, the lease of the land is treated as an operating lease and remains on the Council's Balance Sheet.

### Academy Summary

The tables below summarise the Council's academy conversions thus far:

School	Conversion Year	Lease Arrangements
<b>Community Schools:</b>		
Barnsley Academy	2008/09	Lease of Land Only
Oakhill Primary	2011/12	Lease of Land & Buildings
Dearne Carrfield Primary	2012/13	Lease of Land & Buildings
Gooseacre Primary	2012/13	Lease of Land & Buildings
The Hill Primary	2012/13	Lease of Land & Buildings
Darfield Upperwood Primary	2012/13	Lease of Land & Buildings
Dearne Highgate Primary	2012/13	Lease of Land & Buildings
St Helen's Primary	2012/13	Lease of Land & Buildings
Shafton Primary	2012/13	Lease of Land & Buildings
Darton Primary	2013/14	Lease of Land & Buildings
West Meadows Primary	2013/14	Lease of Land & Buildings
Littleworth Grange Primary	2013/14	Lease of Land & Buildings
Kendray Primary	2013/14	Lease of Land & Buildings
Royston Meadstead Primary	2013/14	Lease of Land & Buildings
Hoyland Common Primary	2013/14	Lease of Land & Buildings
Piper's Grove Primary	2013/14	Lease of Land & Buildings
Darfield Valley Primary	2013/14	Lease of Land & Buildings
Heather Garth Primary	2013/14	Lease of Land & Buildings
Kirk Balk Community College	2014/15	Lease of Land & Buildings
Shafton ALC	2014/15	Lease of Land & Buildings
Springwell Special School / PRU	2014/15	Lease of Land & Buildings
The Edmunds Primary	2014/15	Lease of Land & Buildings
Carlton Community College	2015/16	Lease of Land & Buildings
Greenacre Special School	2015/16	Lease of Land & Buildings
Richard Newman Primary	2015/16	Lease of Land & Buildings
Hoyland Springwood Primary	2015/16	Lease of Land & Buildings
High View Primary	2015/16	Lease of Land & Buildings
Wombwell Park Street	2015/16	Lease of Land & Buildings
Sandhill Primary	2015/16	Lease of Land & Buildings
Ward Green Primary	2016/17	Lease of Land & Buildings
Doncaster Road Primary	2016/17	Lease of Land & Buildings
Kexborough Primary	2016/17	Lease of Land & Buildings
Wellgate Primary	2016/17	Lease of Land & Buildings
Worsborough Bank End Primary	2017/18	Lease of Land & Buildings
Hunningley Primary	2017/18	Lease of Land & Buildings
Netherwood ALC	2017/18	Lease of Land & Buildings
Dearne ALC	2018/19	Lease of Land & Buildings
Darton College	2018/19	Lease of Land & Buildings
Worsbrough Common Primary	2019/20	Lease of Land & Buildings
Mapplewell Primary	2019/20	Lease of Land & Buildings
Cudworth Churchfield Primary	2019/20	Lease of Land & Buildings
Athersley South Primary	2020/21	Lease of Land & Buildings
Dearne Goldthorpe Primary	2020/21	Lease of Land & Buildings
Milefield Primary	2021/22	Lease of Land & Buildings

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School	Conversion Year	Lease Arrangements
<b>VA / VC Schools:</b>		
St Mary's Primary	2011/12	Lease of Land Only
Darfield All Saints Primary	2012/13	Lease of Land Only
Carlton Primary	2012/13	No Lease – Freehold Transfer to Diocese
Royston Parkside Primary	2012/13	No Lease – Freehold Transfer to Diocese
Royston Summerfields Primary	2012/13	No Lease – Freehold Transfer to Diocese
Dodworth St John's Primary	2013/14	Lease of Land & Caretaker's Bungalow
Elsecar Trinity C of E Primary	2015/16	Lease of Land Only
Royston St John The Baptist C of E Primary	2015/16	Lease of Land Only

### Note 26 – Private Finance Initiatives and Similar Contracts

Description:	PFI arrangements are contractual arrangements which utilise the use of private financing for major capital projects. This note details the arrangements that the Council is party to.
Relevant Accounting Policies:	<a href="#">Accounting Policy 22</a>

The Council has recognised assets on its Balance Sheet relating to three arrangements that constitute a PFI arrangement or similar contract which are outlined below.

#### Primary Schools PFI

The contract binds the contractor to design, build, maintain and operate thirteen primary schools across the Borough, for a concession period of 25 years. At the end of the concession, the legal ownership of the assets transfers to the Council, without consideration. The table below shows the PFI Primary schools and their respective operational dates:

PFI Primary Schools	Opened
High View Primary Learning Centre *	2006/07
Kings Oak Primary Learning Centre	2006/07
Littleworth Grange Primary *	2006/07
Wombwell Park Street Primary *	2006/07
Darfield Valley Primary *	2006/07
Hoyland Common Primary *	2006/07
Springvale Primary	2006/07
Lacewood Primary	2006/07
Darton Primary *	2007/08
Joseph Locke Primary	2007/08
Sandhill Primary *	2007/08
Cherry Dale Primary	2007/08
Piper's Grove Primary *	2007/08

\* These schools have since converted to Academy status and have been de-recognised from the Council's balance sheet in the year of conversion. A further explanation can be found in [Note 25](#).

#### Local Improvement Financial Trusts (LIFT) Schemes

The contract binds the contractor to design, build, maintain and operate an asset where healthcare and Council services can be provided to the public, for a concession period of 25 years. The schemes are joint arrangements between the Council and Barnsley CCG. At the end of the concession, the Council holds an option to purchase the assets.

LIFT Buildings	Opened
Cudworth LIFT	2008/09
Darton LIFT	2011/12

#### Building Schools for the Future (BSF) Programme

The overall BSF contract binds the contractor to design, build, maintain and operate eleven secondary schools / advanced learning centres across the Borough, over three phases. The concession period of the respective phases is 25 years, at the end of which, the legal ownership of the assets transfers to the Council without consideration. Eight of the eleven schools were procured by way of Private Finance Initiative. The table below shows the BSF schools, their respective operational dates and the pre-existing schools that they replaced:

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BSF School	Pre-Existing School(s)	Procurement Vehicle	Opened
Darton College ****	Darton High	PFI	2010/11
Dearne ALC ****	The Dearne High	Design & Build	2010/11
Carlton Community College ****	Edward Sheerien, Royston High	Design & Build	2010/11
Kirk Balk Community College ****	Kirk Balk High	PFI	2011/12
Penistone Grammar ALC **	Penistone Grammar	PFI	2011/12
Shafton ALC ****	Priory School & Sports College, Willowgarth High	PFI	2011/12
Greenacre Special School ****	Greenacre School	Design & Build	2011/12
Springwell Community Special School ****	Springwell School	PFI	2011/12
Netherwood ALC ****	Darfield Foulstone, Wombwell High	PFI	2012/13
Horizon Community College ***	Holgate & Kingstone	PFI	2012/13
Holy Trinity ALC *	St Michael's High, St Dominic's Primary, Holy Cross Catholic Primary	PFI	2012/13

\* Holy Trinity ALC is a voluntary aided school and consequently sits with the Diocese of the respective areas. Therefore, the school was transferred to the Diocese during 2012/13 and has been subsequently de-recognised from the Council's Balance Sheet.

\*\* The old Penistone Grammar School, which was replaced by the Penistone Grammar ALC when it became operational in 2011/12, was originally held in trust by Penistone Grammar Trust, as part of an agreement that has existed since 1957. This agreement still legally stands and therefore during 2011/12, the new Penistone Grammar ALC was transferred to the Trust and was subsequently de-recognised from the Council's Balance Sheet.

\*\*\* Horizon Community College, which replaced Kingstone Secondary and Holgate Secondary schools, was transferred into Horizon Archbishop Holgate Foundation Trust during 2017/18 and has been subsequently de-recognised from the Council's Balance Sheet.

\*\*\*\* These schools have since converted to Academy status and have been de-recognised from the Council's balance sheet in the year of conversion. A further explanation can be found in [Note 25](#).

### Waste PFI

The Council's Waste PFI facility became fully operational on the 3<sup>rd</sup> July 2015. This scheme involves a joint arrangement with the Council, Doncaster Metropolitan Borough Council and Rotherham Metropolitan Borough Council which will see operation of new Waste facilities to deal with the treatment of leftover waste rather than send it to landfill.

The contract is with 3SE (Barnsley, Doncaster & Rotherham) Limited which is owned 75% by Renew PFI Investments Limited and 25% by SSE Generation Limited. It is for 25 years from the service commencement date and the local authorities have the option to extend the service element of the contract by a further 5 years, to the end of the new facility's design life of 30 years. If this option is not exercised, the facility reverts to the ownership of the local authorities at the end of the 25 year contract at nil consideration; otherwise it will revert after 30 years.

The assets in respect of the Council's share of the facility, which equates to 30% of the total value, are recognised on the Council's balance sheet.

### Property, Plant and Equipment

The assets used to provide services at the primary schools, LIFT buildings, the secondary schools and the Waste facility are recognised on the Council's Balance Sheet, with the exception of Penistone Grammar ALC and Holy Trinity ALC. Movements in their value over the year are detailed in the analysis of the movement on Property, Plant and Equipment in [Note 19](#).

### Payments

The Council makes an agreed payment each year which is increased by inflation and can be reduced if the contractor fails to meet availability and performance standards in any year, but which is otherwise fixed. Payments remaining to be made under the PFI and similar contracts at 31<sup>st</sup> March 2022 (excluding any estimation of inflation and availability / performance deductions) are as follows:

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	Payment for Services £000s	Reimbursement of Capital Expenditure £000s	Interest £000s	Total £000s
Payable in 2022/23	21,946	7,879	18,233	<b>48,058</b>
Payable Within Two to Five Years	94,210	37,241	66,179	<b>197,630</b>
Payable Within Six to Ten Years	139,524	61,157	60,766	<b>261,447</b>
Payable Within Eleven to Fifteen Years	115,012	76,675	34,014	<b>225,701</b>
Payable Within Sixteen to Twenty Years	32,984	8,387	1,959	<b>43,330</b>
Payable Within Twenty One to Twenty Five Years	-	-	-	<b>-</b>
<b>Total</b>	<b>403,676</b>	<b>191,339</b>	<b>181,151</b>	<b>776,166</b>

Although the payments made to the contractor are described as unitary payments, they have been calculated to compensate the contractor for the fair value of the services they provide, the capital expenditure incurred and interest payable whilst the capital expenditure remains to be reimbursed.

The liability outstanding to pay to the contractor for capital expenditure incurred is as follows:

2020/21 £000s		2021/22 £000s
<b>206,569</b>	<b>Balance As At 1<sup>st</sup> April</b>	<b>199,562</b>
(7,007) -	Payments During the Year Capital Expenditure Incurred in the Year	(8,223) -
<b>199,562</b>	<b>Balance As At 31<sup>st</sup> March</b>	<b>191,339</b>

### Note 27 – Financial Instruments

Description:55	Financial Instruments are any contract that gives rise to a financial asset of one entity and a financial liability of another entity. This note explains the Council's financial instruments and the impact on the accounts.
Relevant Accounting Policies:	<a href="#">Accounting Policy 5</a> / <a href="#">Accounting Policy 11</a>

The following categories of financial instrument are carried in the Balance Sheet:

31 <sup>st</sup> March 2021			31 <sup>st</sup> March 2022		
Long Term £000s	Short Term £000s		Long Term £000s	Short Term £000s	
		<b>Investments:</b>			
2,281	60,048	Amortised Cost	2,254	134,594	
2,000	-	Fair Value through Other Comprehensive Income - Designated Equity Instruments	2,000	-	
<b>4,281</b>	<b>60,048</b>	<b>Total Investments</b>	<b>4,254</b>	<b>134,594</b>	<a href="#">Balance Sheet</a>
		<b>Debtors:</b>			
1,300	-	Loan and Finance Lease Receivables at Amortised Cost	2,527	-	
-	35,165	Other Debtors at Amortised Cost	-	42,731	
<b>1,300</b>	<b>35,165</b>	<b>Total Debtors *</b>	<b>2,527</b>	<b>42,731</b>	<a href="#">Balance Sheet</a>
		<b>Cash Equivalents:</b>			
-	55,012	Amortised Cost	-	54,510	<a href="#">Cash Flow</a>
<b>-</b>	<b>55,012</b>	<b>Total Cash Equivalents **</b>	<b>-</b>	<b>54,510</b>	<a href="#">Balance Sheet</a>
<b>5,581</b>	<b>150,225</b>	<b>Total Financial Assets</b>	<b>6,781</b>	<b>231,835</b>	
		<b>Borrowing:</b>			
(628,230)	(21,788)	Amortised Cost	(653,158)	(37,307)	
<b>(628,230)</b>	<b>(21,788)</b>	<b>Total Borrowing</b>	<b>(653,158)</b>	<b>(37,307)</b>	<a href="#">Balance Sheet</a>
		<b>Creditors:</b>			
-	(30,524)	Creditors at Amortised Cost	-	(46,189)	
<b>-</b>	<b>(30,524)</b>	<b>Total Creditors *</b>	<b>-</b>	<b>(46,189)</b>	
		<b>Other Liabilities:</b>			

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(194,062)	(8,797)	Amortised Cost	(185,633)	(8,428)	
<b>(194,062)</b>	<b>(8,797)</b>	<b>Total Other Liabilities</b>	<b>(185,633)</b>	<b>(8,428)</b>	<a href="#">Balance Sheet</a>
<b>(822,292)</b>	<b>(61,109)</b>	<b>Total Financial Liabilities</b>	<b>(838,791)</b>	<b>(91,924)</b>	<a href="#">Balance Sheet</a>

\* It should be noted that within the Balance Sheet totals for debtors and creditors, there are some amounts that do not meet the definition of financial instruments. As such they have not been disclosed again in the above table. These include:

- Debtors - £12.752M (£12.682M in 2020/21) comprising local taxation debtors, prepayments and amounts owed in respect of VAT; and
- Creditors - £25.044M (£17.405M in 2020/21) comprising receipts in advance, payroll creditors, NNDR, Council Tax and other amounts payable in relation to VAT and other social security.

The full Balance Sheet values are analysed in [Note 30](#), [Note 31](#) and [Note 32](#) respectively.

\*\* It should also be noted that within the Balance Sheet totals for cash and cash equivalents, there are some amounts that do not meet the definition of financial instruments. As such they have not been disclosed again in the above table. The full Balance Sheet values are analysed in the [Cash Flow](#) statement.

### Reclassifications:

A number of financial assets were reclassified following the initial application of IFRS 9 Financial Instruments. This is reflected in the above table.

### Impairment:

Also reflected in the above table is the loss allowance recognised of £0.050M (£0.396M in 2020/21) - following the transition from an incurred losses model to an expected losses model for impairment calculations - there was no reduction in fair value of financial assets (£0.111M in 2020/21) following remeasurement. These amounts are shown separately in the table below:

### Income, Expense, Gains and Losses:

2020/21				2021/22				
Financial Liabilities: Measured at Amortised Cost	Financial Assets: Loans and Receivables at Amortised Cost	Financial Assets: Fair Value Through Other Comprehensive Income	Total		Financial Liabilities: Measured at Amortised Cost	Financial Assets: Loans and Receivables at Amortised Cost	Financial Assets: Fair Value Through Other Comprehensive Income	Total
£000s	£000s	£000s	£000s		£000s	£000s	£000s	£000s
23,727	-	-	<b>23,727</b>	Interest Expense	23,475	-	-	<b>23,475</b>
20	-	-	<b>20</b>	Fee Expenses	38	-	-	<b>38</b>
396	-	-	<b>396</b>	Expected Credit Losses	50	-	-	<b>50</b>
<b>24,143</b>	-	-	<b>24,143</b>	<b>Total Expense in Surplus or Deficit on the Provision of Services</b>	<b>23,563</b>	-	-	<b>23,563</b>
-	(809)	(113)	<b>(922)</b>	Interest / Dividend Income	-	(631)	(446)	<b>(1,077)</b>
-	<b>(809)</b>	<b>(113)</b>	<b>(922)</b>	<b>Total Income in Surplus or Deficit on the Provision of Services</b>	-	<b>(631)</b>	<b>(446)</b>	<b>(1,077)</b>
-	-	111	<b>111</b>	(Surplus) / Deficit Arising on Revaluation of Financial Assets in Other Comprehensive Income & Expenditure	-	-	-	-
<b>24,143</b>	<b>(809)</b>	<b>(2)</b>	<b>23,332</b>	<b>Net (Gain) / Loss for the Year</b>	<b>23,563</b>	<b>(631)</b>	<b>(446)</b>	<b>22,486</b>

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### Fair Values of Assets: Assets Carried at Fair Value:

Some of the Council's financial assets have been designated at Fair Value through Other Comprehensive Income following the application of IFRS9, a breakdown of which is included in the table below:

Recurring Fair Value Measurements Using:	2021/22			
	Quoted Prices in Active Markets for Identical Assets (Level 1) £000s	Other Significant Observable Inputs (Level 2) £000s	Significant Unobservable Inputs (Level 3) £000s	Fair Value as at 31 <sup>st</sup> March 2022 £000s
<u>Designated Equity Investments:</u>				
Oakwell Community Assets Limited	-	2,000	-	2,000
<b>Carrying Value</b>		<b>2,000</b>		<b>2,000</b>
BDR Property Limited (formerly known as Arpley Gas Ltd)	-	405	-	405
<i>Less Reduction in Fair Value Following Remeasurement</i>	-	(405)	-	(405)
<b>Carrying Value</b>		-		-
BSF Programme (Building Schools for the Future)	-	16	-	16
<i>Less Reduction in Fair Value Following Remeasurement</i>	-	(16)	-	(16)
<b>Carrying Value</b>	-	-	-	-
UK Municipal Bonds Agency	-	10	-	10
<i>Less Reduction in Fair Value Following Remeasurement</i>	-	(10)	-	(10)
<b>Carrying Value</b>	-	-	-	-
<b>Total Carrying Value</b>	-	<b>2,000</b>	-	<b>2,000</b>

### Prior Year Comparator:

Recurring Fair Value Measurements Using:	2020/21			
	Quoted Prices in Active Markets for Identical Assets (Level 1) £000s	Other Significant Observable Inputs (Level 2) £000s	Significant Unobservable Inputs (Level 3) £000s	Fair Value as at 31 <sup>st</sup> March 2021 £000s
<u>Designated Equity Investments:</u>				
Oakwell Community Assets Limited	-	2,000	-	2,000
<b>Carrying Value</b>		<b>2,000</b>		<b>2,000</b>
BDR Property Limited (formerly known as Arpley Gas Ltd)	-	405	-	405
<i>Less Reduction in Fair Value Following Remeasurement</i>	-	(405)	-	(405)
<b>Carrying Value</b>		-		-
BSF Programme (Building Schools for the Future)	-	16	-	16
	-	(16)	-	(16)
<b>Carrying Value</b>	-	-	-	-
UK Municipal Bonds Agency	-	10	-	10
<i>Less Reduction in Fair Value Following Remeasurement</i>	-	(10)	-	(10)
<b>Carrying Value</b>	-	-	-	-
<b>Total Carrying Value</b>	-	<b>2,000</b>	-	<b>2,000</b>

### Valuation Techniques used to Determine Level 2 Fair Values for Financial Assets

Shares in the above organisations are not traded in an active market and as such, the fair values have been assessed using valuation techniques that are not based on observable current market transactions or available market data. The valuation has been made based on an analysis of the assets and liabilities in the company's latest audited accounts.

There were no transfers between input levels 1 and 2 or changes in the valuation technique used during the year.

The current level of uncertainty in the future path of economic growth, unemployment, fiscal and monetary policy makes it very difficult to accurately assess the impact on the investments held by the Council. We will continue to



## STATEMENT OF ACCOUNTS 2021/22

closely monitor the situation and where required any expected credit loss provision and/or movement in fair value will be reported and recognised during the 2022/23 financial year.

### Fair Values of Assets: Assets Not Measured at Fair Value

Except for financial assets carried at fair value (see above), all other financial assets held by the Council are classified as short term receivables, short term investments and long term debtors are carried in the balance sheet at amortised cost. A breakdown of these assets has been provided in the table below:

	<b>Carrying Value as at 31<sup>st</sup> March 2022 £000s</b>
Fixed Term Local Authority Deposits	124,584
Fixed Term Bank Deposits	10,010
Money Market Funds	48,510
Call and Notice Bank Accounts	6,000
Other Loans and Receivables	4,781
<b>Total Valuation</b>	<b>193,885</b>

[Balance Sheet](#)

Prior Year Comparator:

	<b>Carrying Value as at 31<sup>st</sup> March 2021 £000s</b>
Fixed Term Local Authority Deposits	60,048
Fixed Term Bank Deposits	-
Money Market Funds	25,500
Call and Notice Bank Accounts	29,512
Other Loans and Receivables	3,581
<b>Total Valuation</b>	<b>118,641</b>

[Balance Sheet](#)

Debtors and creditors are measured at amortised cost which is typically the transactional value or invoiced amount. They are low risk in nature and largely comprise of amounts owed by and to the Council as a result of its day to day business.

### Fair Values of Liabilities: Liabilities Not Measured at Fair Value

All financial liabilities are carried in the balance sheet at amortised cost. The fair values of such liabilities are disclosed for comparison purposes. Fair value is the amount for which a liability could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. There were no transfers between input levels 1 and 2 or changes in the valuation technique used during the year.

Financial liabilities represented by loans are carried in the Balance Sheet at amortised cost. The fair values are calculated as follows:

Recurring Fair Value Measurements Using:	<b>Carrying Value as at 31<sup>st</sup> March 2022 £000s</b>	<b>Quoted Prices in Active Markets for Identical Assets (Level 1) £000s</b>	<b>Other Significant Observable Inputs (Level 2) £000s</b>	<b>Significant Unobservable Inputs (Level 3) £000s</b>	<b>Fair Value as at 31<sup>st</sup> March 2022 £000s</b>
PWLB Borrowings	(579,616)	-	(648,237)	-	(648,237)
LOBOs	(56,651)	-	(30,813)	-	(30,813)
Temporary Loans	(52,440)	-	(52,287)	-	(52,287)
Other	(1,758)	-	(1,419)	-	(1,419)
<b>Total Borrowing</b>	<b>(690,465)</b>	<b>-</b>	<b>(732,756)</b>	<b>-</b>	<b>(732,756)</b>

[Balance Sheet](#)

Within the Council's total borrowings are three LOBO (Lender Option, Borrower Option) loans, where the lender has the option to increase the interest rate at any 6 month interval. Should this option be triggered, the Council has the option to repay the loan without penalty. However, this would mean having to borrow an additional £55.000M within the next few years to replace the principal repaid. This option is considered unlikely since the rate on these loans (4.75%) is much higher than today's PWLB rates.

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Recurring Fair Value Measurements Using:	Carrying Value as at 31 <sup>st</sup> March 2022 £000s	Quoted Prices in Active Markets for Identical Assets (Level 1) £000s	Other Significant Observable Inputs (Level 2) £000s	Significant Unobservable Inputs (Level 3) £000s	Fair Value as at 31 <sup>st</sup> March 2022 £000s
PFI Liabilities	(191,339)	-	(246,546)	-	(246,546)
Finance Lease Liabilities	(2,036)	-	(2,036)	-	(2,036)
Other Local Authority Debt	-	-	-	-	-
Other Liabilities	(686)	-	(686)	-	(686)
<b>Total Other Liabilities</b>	<b>(194,061)</b>	<b>-</b>	<b>(249,268)</b>	<b>-</b>	<b>(249,268)</b>

[Balance Sheet](#)

The fair value of financial liabilities is higher than the carrying amount because the Council's portfolio of loans includes a number of loans where the interest rate payable is higher than the rates available for similar loans at the Balance Sheet date.

Prior Year Comparator:

Recurring Fair Value Measurements Using:	Carrying Value as at 31 <sup>st</sup> March 2021 £000s	Quoted Prices in Active Markets for Identical Assets (Level 1) £000s	Other Significant Observable Inputs (Level 2) £000s	Significant Unobservable Inputs (Level 3) £000s	Fair Value as at 31 <sup>st</sup> March 2021 £000s
PWLB Borrowings	(524,882)	-	(674,068)	-	(674,068)
LOBOs	(56,686)	-	(106,426)	-	(106,426)
Temporary Loans	(66,692)	-	(78,740)	-	(78,740)
Other	(1,758)	-	(1,500)	-	(1,500)
<b>Total Valuation</b>	<b>(650,018)</b>	<b>-</b>	<b>(860,734)</b>	<b>-</b>	<b>(860,734)</b>

[Balance Sheet](#)

Recurring Fair Value Measurements Using:	Carrying Value as at 31 <sup>st</sup> March 2021 £000s	Quoted Prices in Active Markets for Identical Assets (Level 1) £000s	Other Significant Observable Inputs (Level 2) £000s	Significant Unobservable Inputs (Level 3) £000s	Fair Value as at 31 <sup>st</sup> March 2021 £000s
PFI Liabilities	(199,562)	-	(349,894)	-	(349,894)
Finance Lease Liabilities	(2,608)	-	(2,608)	-	(2,608)
Other Local Authority Debt	-	-	-	-	-
Other Liabilities	(689)	-	(689)	-	(689)
<b>Total Other Liabilities</b>	<b>(202,859)</b>	<b>-</b>	<b>(353,191)</b>	<b>-</b>	<b>(353,191)</b>

[Balance Sheet](#)

### Valuation Techniques used to Determine Level 2 Fair Values for Financial Liabilities

The financial liabilities' fair value can be assessed by calculating the present value of cash flows that take place over the remaining life of the instruments using the following assumptions:

- The Council's Treasury Management Advisors, Link Asset Services, have provided the Council with Fair Value amounts in relation to its loan portfolio. Link Asset Services have assessed the Fair Values by discounting the contractual cash flows over the life of the loan based on the PWLB New Loan Rate at the Balance Sheet date;
- Market loan fair value calculations have been provided by the Council's Treasury Advisors, Link Asset Services and have been calculated by discounting the contractual cash flows over the life of the loan based on the PWLB New Loan Rate at the Balance Sheet date;
- No early repayment or impairment is recognised for any financial instrument; and
- The fair value of short term investments, including trade payables and receivables is assumed to be approximate to the carrying amount.

# STATEMENT OF ACCOUNTS 2021/22

There were no transfers between input levels 1 and 2 or changes in the valuation technique used during the year.

## Note 28 – Nature and Extent of Risks Arising From Financial Instruments

Description:

This note explains the risk of the financial instruments detailed in [Note 27](#) in respect of credit risk, liquidity risk and market risk.

### Financial Instruments – Risks

The Council's treasury activities expose it to a variety of financial risks. The key risks are:

- Credit Risk – the possibility that other parties might fail to pay amounts due to the Council;
- Liquidity Risk – the possibility that the Council might not have funds available to meet its commitments to make payments;
- Market Risk – the possibility that financial loss might arise for the Council as a result of interest rate movements.

### Overall Procedures for Managing Risk

The Council has adopted CIPFA's Treasury Management Code which provides a framework for effective treasury management in public sector organisations, including the effective control of risk.

In accordance with the Treasury Management Code, the Council produces an annual Treasury Management Strategy (approved by Full Council prior to each financial year) which sets out the high level parameters for managing these risks. The Council also maintains a suite of Treasury Management Practice (TMP) documents which specify the practical arrangements to be followed in each risk area.

The Council has strong arrangements around the governance and scrutiny of Treasury Management activities, over and above those prescribed in the Treasury Management Code. The Treasury Management Panel, comprising of Elected Members and Senior Officers from within the Council, meets on a quarterly basis to oversee operations and to make decisions on strategy.

### Credit Risk

Credit risk arises from deposits with banks and financial institutions, as well as credit exposures to the Council's customers. The effective management of credit risk and safeguarding the security of the Council's investments was a key Treasury Management priority in 2021/22.

### Regular Treasury Investments

The Treasury Management Strategy includes an Annual Investment Strategy (AIS) in compliance with the DLUHC's Investment Guidance. The AIS aims to reduce credit risk by requiring that deposits are not made with financial institutions unless they meet specified criteria. During 2021/22 the **minimum** criteria for investments has remained as a long term Fitch rating of A-, or the equivalent rating from other agencies.

Whilst credit ratings remain a key source of information, the Council bases investment decisions on a range of credit indicators and takes account of the following market information:

- GDP;
- Net Debt as a Percentage of GDP;
- Sovereign Support Mechanisms / potential support from parent institution;
- Share Price; and
- Credit Default Swaps.

In accordance with the Council's AIS, investments were made with the following institution types, none of which were considered to pose an immediate credit risk (further details are available in the Council's Treasury Final Accounts Report):

- Local Authorities;
- Banks; and
- AAA Rated Money Market Funds.

The Council recognises expected credit losses on all of its financial assets held at amortised cost, either on a 12-month or lifetime basis. Since the Council only invests in high quality institutions and products, its regular treasury investments have been measured on a 12-month basis. Based on the historic risk of default data provided by Link Asset Services (the Council's treasury management advisors), the loss allowance required is immaterial.

## STATEMENT OF ACCOUNTS 2021/22

From a credit risk perspective, the Council is not anticipating any significant issues with its treasury investments despite the currently uncertain economic climate. For instance, the majority of the Council's investments are placed with high quality Money Market Funds designed to provide security and liquidity. The parameters in which these funds are managed have been tightened (e.g. shorter investment durations) to further reduce the risk of default. It is also worth noting that officers closely monitor changes in the credit ratings/CDS prices of Link Asset Services' suggested counterparties. On that basis we have no evidence to suggest that the expected credit loss calculations need revising.

### Trade Debtors

In addition to its regular treasury investments, the Council had £11.716M of trade debt outstanding at the year end. The Council does not generally allow credit for its trade debtors, such that £5,434M of the outstanding balance is past its due date for payment (£3.894M of £11.396M in 2020/21). The past due amount can be analysed by age as follows:

31 <sup>st</sup> March 2021 £000s	Aged Debt Analysis:	31 <sup>st</sup> March 2022 £000s
1,481	Less Than Three Months	2,755
665	Three to Six Months	782
667	Six Months to One Year	729
1,081	More Than One Year	1,168
<b>3,894</b>		<b>5,434</b>

The Council also recognises expected credit losses on its trade debtors on a lifetime basis. Trade debtors are not subject to internal credit rating and have been collectively assessed using provision matrices - based on historical data for defaults adjusted for current and forecast economic conditions. Debt write-off is considered when normal recovery procedures have been unable to secure payment. Prior to write-off, all possible action will have been taken to secure the debt, however the extent to which it is pursued is dependent on the amount of the debt and the financial circumstances of the debtor. Further details are disclosed in [Note 27](#).

### Third Party Loans

The Council also holds a number of third party loans on its balance sheet, which are assessed on an individual instrument basis. Loss allowances have been assessed using a range of factors such as the purpose of the loan, any amounts past due, any rescheduling that has taken place and whether or not the loan is secured. Where the risk of loss has increased since the loan was made, expected credit losses have been assessed on a lifetime basis. All other loans have been assessed on a 12-month basis. Further details are disclosed in [Note 27](#).

### Liquidity Risk

The Council continues to maintain a short maturity duration for investments, primarily using instant access Call Accounts and Money Market Funds to manage liquidity requirements. Additionally, the Barclays Flexible Interest Bearing Current Account (FIBCA) continued to be used to move funds between accounts and manage day to day cash requirements.

To protect itself in the current economic climate, the Council kept other fixed-term investments short-term to cover cash flow needs, but also sought out value available in periods up to 12 months with high credit rated financial institutions, using the Link suggested creditworthiness approach.. In addition, the Council has ready access to borrowings from the Money Markets and the Public Works Loan Board. As such there is no perceived risk that the Council will be unable to raise finance to meet its commitments.

The maturity of investments made with banks and financial institutions is as follows:

2020/21 Carrying Value £000s	2020/21 Percentage %	Years	2021/22 Carrying Value £000s	2021/22 Percentage %
115,060	100	Less Than One Year	189,104	100
-	-	Between One & Two Years	-	-
-	-	Between Two & Three Years	-	-
-	-	More Than Three Years	-	-
-	-	Uncertain Date	-	-
<b>115,060</b>	<b>100</b>	<b>Carrying Value</b>	<b>189,104</b>	<b>100</b>

# STATEMENT OF ACCOUNTS 2021/22

## Refinancing Risk

The Council maintains a significant debt portfolio and has to ensure that it will not be exposed to refinancing a significant proportion of its borrowing at a time of unfavourable interest rates. The approved prudential indicator for the maturity structure of debt is a key control in managing this risk.

The maturity analysis of the carrying amount of the Council's borrowing as at 31<sup>st</sup> March 2022 is as follows:

2020/21 Carrying Value	2020/21 Percentage	Years	2021/22 Carrying Value	2021/22 Percentage
£000s	%		£000s	%
(17,394)	3	Less Than 1 Year	(32,739)	5
(39,136)	6	Between One & Two Years	(18,435)	3
(29,276)	5	Between Two & Five Years	(24,703)	4
(35,428)	6	Between Five & Ten Years	(29,420)	4
(29,890)	5	Between Ten & Twenty Years	(29,500)	4
(83,126)	13	Between Twenty & Thirty Years	(91,061)	13
(160,900)	24	Between Thirty & Forty Years	(173,930)	26
(192,030)	30	More Than Forty Years	(227,700)	33
(56,757)	8	Uncertain Date *	(56,757)	8
<b>(643,937)</b>	<b>100</b>	<b>Total</b>	<b>(684,245)</b>	<b>100</b>

A maturity analysis of the Council's PFI and finance lease liabilities is provided [Note 25](#) and [Note 26](#).

\* The Council has £55M of "Lender's Option, Borrower's Option" (LOBO) loans where the lender has the option to propose an increase in the rate payable; the Council will then have the option to accept the new rate or repay the loan without penalty. Due to current low interest rates, in the unlikely event that the lender exercises its option, the Council is likely to repay these loans. The maturity date is therefore uncertain.

In addition, the Council has a loan arrangement with the West Yorkshire Combined Authority (£1.757M). Repayment of the loan is directly connected to Business Rate levels and the maturity date is therefore uncertain.

## Market Risk

**Interest Rate Risk:** The Council is exposed to risks arising from movements in interest rates. Movements in interest rates have a complex impact on the Council. For instance, a rise in interest rates would have the following effects:

- borrowing at variable levels – the interest expense will rise;
- borrowing at fixed rates – the fair value of the liabilities will fall;
- investments at variable rates – the interest income will rise; and
- investments at fixed rates – the fair value of the assets will fall.

The Council has a number of strategies for managing interest rate risk which are set out in the Annual Treasury Management Strategy. The main control is to set an upper limit on variable interest rate exposures, measured against the Council's **overall borrowing requirement** (including temporary loans, where the rate available is dependent on market conditions at the time and LOBO loans, where the lender has the option to propose an increase in the rate payable. It also includes the Council's under-borrowed position). As illustrated in the table below, the Council was well within the limits set as at 31<sup>st</sup> March 2022.

Limit on Variable Rate Borrowing / Unfinanced CFR	Actual (%)	Limit (%)
Measured against the Council's overall borrowing requirement	26	35

Borrowings and investments classed as 'Loans and Receivables' are not carried at fair value so any nominal changes to their fair value will not have an impact on the Comprehensive Income and Expenditure Statement. However, changes in interest payable and receivable on variable rate borrowings and investments will be posted to the Surplus or Deficit on the Provision of Services. Movements in the fair value of fixed rate investments that have a quoted market price will be reflected in Other Comprehensive Income and Expenditure.

## STATEMENT OF ACCOUNTS 2021/22

This is illustrated in the table below. If all interest rates had been 1% higher (with all other variables held constant) the financial effect would be:

	£000s
Impact on the Provision of Services (Surplus) / Deficit:	
Increase in Interest Payable on Variable Rate Borrowings	-
Decrease in Interest Payable on Variable Rate Investments	(545)
<b>Impact on the Provision of Services (Surplus) / Deficit</b>	<b>(545)</b>
Share of Overall Impact Debited / Credited to HRA	
Share of Overall Impact Debited / Credited to General Fund	(545)
	<b>(545)</b>
Impact on Other Comprehensive Income & Expenditure:	
Decrease in Fair Value of Fixed Rate Investment Assets	-
<b>Impact on Other Comprehensive Income &amp; Expenditure</b>	<b>-</b>
Decrease in Fair Value of Fixed Rate Borrowings (Premature Repayment Rate)	(176,536)
Decrease in Fair Value of Fixed Rate Borrowings (New Loan Rate)	(73,984)
Decrease in Fair Value of Loans & Receivables	-

The approximate impact of a 1% fall in interest rates would be as above but with the movements being reversed (with the exception of variable rate investments as the rate of return is currently <1%).

Whilst a 1% change in interest rates has a significant impact on the revenue account, current forecasts are for the interest rate to be adjusted in smaller increments, by 0.25% or 0.50%. Due to current uncertainties within the economy, officers continue to closely monitor interest rate forecasts.

**Price Risk:** The Council does not generally invest in equity shares but does have shareholdings to the value of £2.000M in a number of joint ventures and in local industry. The Council is consequently exposed to losses arising from movements in the prices of the shares. These equity investments have been designated as fair value through other comprehensive income on the basis that:

- They're not quoted in an active market; and
- They're not held for trading.

**Foreign Exchange Risk:** The Council has no financial assets or liabilities denominated in a foreign currency. It therefore has no exposure to loss arising as a result of adverse movements in exchange rates.

### Note 29 – Inventories

Description:	Inventories are assets held by the Council for consumption on rendering services. This note details the level and movement of these assets.
Relevant Accounting Policies:	<a href="#">Accounting Policy 16</a>

2020/21					2021/22			
Consumable Stores	Maintenance Materials	Client Services – Work in Progress	Total		Consumable Stores	Maintenance Materials	Client Services – Work in Progress	Total
£000s	£000s	£000s	£000s		£000s	£000s	£000s	£000s
109	992	-	1,101	<b>Balance Outstanding at 1<sup>st</sup> April</b>	120	1,066	-	1,186
806	2,148		2,954	Purchases	1,067	1,865		2,932
(795)	(2,069)		(2,864)	Recognised as an Expense in the Year	(1,005)	(1,599)		(2,604)
			-	Transfers				-
	(5)		(5)	Written off Balance		(1)		(1)
<b>120</b>	<b>1,066</b>	<b>-</b>	<b>1,186</b>	<b>Balance Outstanding 31<sup>st</sup> March</b>	<b>182</b>	<b>1,331</b>	<b>-</b>	<b>1,513</b>

[Balance Sheet](#)

[Balance Sheet](#)

## STATEMENT OF ACCOUNTS 2021/22

### Note 30 – Local Taxation Debtors

Description:	Local Taxation Debtors are assets representing the amounts owed to the Council in respect of local taxation (NNDR and Council Tax).
Relevant Accounting Policies:	<a href="#">Accounting Policy 2</a> / <a href="#">Accounting Policy 3</a>

31 <sup>st</sup> March 2021				31 <sup>st</sup> March 2022		
Debtors £000s	Impairment for Bad Debts £000s	Net £000s		Debtors £000s	Impairment for Bad Debts £000s	Net £000s
720	(715)	5	Business Rates	553	(553)	-
9,570	(9,528)	42	Council Tax	9,788	(9,788)	-
<b>10,290</b>	<b>(10,243)</b>	<b>47</b>	<b>Local Taxation Debtors</b>	<b>10,341</b>	<b>(10,341)</b>	<b>-</b>

[Balance Sheet](#)

[Balance Sheet](#)

[Balance Sheet](#)

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### Note 31 – Other Short Term Debtors

Description:	Other Short Term Debtors are assets representing the amounts owed to the Council in respect of other debts.
Relevant Accounting Policies:	<a href="#">Accounting Policy 2</a>

31 <sup>st</sup> March 2021				31 <sup>st</sup> March 2022		
Total Debtors £000s	Impairment For Bad Debts £000s	Total £000s		Total Debtors £000s	Impairment For Bad Debts £000s	Total £000s
11,837	(6,490)	<b>5,347</b>	Trade Receivables	11,718	(6,430)	<b>5,288</b>
13,661	-	<b>13,661</b>	Prepayments & Accrued Grant Income	16,330	-	<b>16,330</b>
22,350	-	<b>22,350</b>	Other Receivable Amounts	27,435	-	<b>27,435</b>
<b>47,848</b>	<b>(6,490)</b>	<b>41,358</b>	<b>Total</b>	<b>55,483</b>	<b>(6,430)</b>	<b>49,053</b>

[Balance  
Sheet](#)

[Balance  
Sheet](#)

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Sheet](#)

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### Note 32 – Short Term Creditors

Description:	Short Term Creditors are financial liabilities arising from the contractual obligation to pay cash in the future for goods or services or other benefits that have been received or supplied and have been invoiced or formally agreed with the supplier.
Relevant Accounting Policies:	<a href="#">Accounting Policy 2</a> / <a href="#">Accounting Policy 3</a>

31 <sup>st</sup> March 2021 £000s		31 <sup>st</sup> March 2022 £000s
(9,950)	Trade Creditors	(11,022)
(16,778)	Other Creditors	(28,313)
(3,722)	Capital Creditors	(6,792)
(5,229)	Receipts in Advance	(3,945)
(4,104)	Payroll Creditors	(6,230)
(1,120)	NNDR	(7,432)
(4,929)	Council Tax	(4,581)
(2,097)	Other Tax & Social Security	(2,918)
<b>(47,929)</b>	<b>Total</b>	<b>(71,233)</b>

[Balance Sheet](#)

[Balance Sheet](#)



## STATEMENT OF ACCOUNTS 2021/22

### Note 33 – Grants & Contributions Receipts in Advance

Description:	Grants and Contributions Receipts in Advance are held on the balance sheet until the specific conditions are satisfied. This note outlines the level of receipts in advance held by the Council.
Relevant Accounting Policies:	<a href="#">Accounting Policy 12</a>

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 transferor if the conditions are not met. All specific income relating to grants, contributions and donations that are significant in value are listed individually in the table below:

31 <sup>st</sup> March 2021 £000s	Current Liabilities - Capital	31 <sup>st</sup> March 2022 £000s
	<b>Capital Grants Receipts in Advance:</b>	
(615)	Place - Highways England Grant	(134)
(5,648)	Place - BEIS Public Sector Decarbonisation Grant	(1,214)
-	Place - Social Housing Decarb Fund	(1,674)
-	Place - Sustainable Warmth - LAD	(4,791)
-	Place - Sustainable Warmth - HUG	(522)
-	Place - Market Gate Bridge	(1,055)
-	Place - J37 Phase 2	(5,502)
(563)	People – Devolved Formula Capital (DFC)	(507)
(4,941)	Communities – Disabled Facilities Grant (DFG)	(5,839)
(2,579)	Other Grants	(2,948)
<b>(14,346)</b>	<b>Total Capital Grants Receipts in Advance</b>	<b>(24,186)</b>
	<b>Capital Contributions Receipts in Advance:</b>	
(7,310)	Section 106 Contributions	(9,150)
(597)	Place - Network Rail Contribution	-
(1,349)	Other Contributions	(1,192)
<b>(9,256)</b>	<b>Total Capital Contributions Receipts in Advance</b>	<b>(10,342)</b>
<b>(23,602)</b>	<b>Total Capital Grants &amp; Contributions Receipts in Advance</b>	<b>(34,528)</b>

[Balance Sheet](#)

31 <sup>st</sup> March 2021 £000s	Current Liabilities - Revenue	31 <sup>st</sup> March 2022 £000s
	<b>Revenue Grants Receipts in Advance:</b>	
(209)	People - Adoption Support Fund	(43)
(8)	Place - Business Energy & Industrial Strategy Grant	-
-	Place – Community Renewal Fund	(582)
(3,535)	Various – COVID Grants	(72)
(356)	Other	(698)
<b>(4,108)</b>	<b>Total Revenue Grants Receipts in Advance</b>	<b>(1,395)</b>
	<b>Revenue Contributions Receipts in Advance:</b>	
(1,654)	Place – Section 278 Contributions	(1,537)
(407)	Place – Maintenance Agreements	(341)
(71)	People – Children’s Social Work Matters	(62)
(55)	Other	-
<b>(2,187)</b>	<b>Total Revenue Contributions Receipts in Advance</b>	<b>(1,940)</b>
<b>(6,295)</b>	<b>Total Revenue Grants &amp; Contributions Receipts in Advance</b>	<b>(3,335)</b>

[Balance Sheet](#)



## STATEMENT OF ACCOUNTS 2021/22

### Note 34 – Provisions

Description:	A provision is a liability of uncertain timing or amount. This note details the provisions that the Council has set aside for future obligations.
Relevant Accounting Policies:	<a href="#">Accounting Policy 23</a>

	Insurance Fund	Municipal Mutual Insurance	Trading Standards Legal Case	Rating List / NDR Appeals	LGYH	Other	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>Balance at 31<sup>st</sup> March 2020</b>	<b>(3,542)</b>	<b>(183)</b>	<b>(388)</b>	<b>(5,879)</b>	<b>(100)</b>	<b>(13)</b>	<b>(10,105)</b>
Additional Provisions Made in 2020/21	(3,117)	42	-	(480)	-	-	<b>(3,555)</b>
Amounts Used in 2020/21	1,133	-	-	492	-	-	<b>1,625</b>
Unused Amounts Reversed in 2020/21	1,146	-	-	-	-	-	<b>1,146</b>
<b>Balance at 31<sup>st</sup> March 2021</b>	<b>(4,380)</b>	<b>(141)</b>	<b>(388)</b>	<b>(5,867)</b>	<b>(100)</b>	<b>(13)</b>	<b>(10,889)</b>
Additional Provisions Made in 2021/22	(2,605)	-	-	-	-	-	<b>(2,605)</b>
Amounts Used in 2021/22	957	-	-	460	-	-	<b>1,417</b>
Unused Amounts Reversed in 2021/22	2,016	93	-	1,154	-	-	<b>3,263</b>
<b>Balance at 31<sup>st</sup> March 2022</b>	<b>(4,012)</b>	<b>(48)</b>	<b>(388)</b>	<b>(4,253)</b>	<b>(100)</b>	<b>(13)</b>	<b>(8,814)</b>
Short Term Provisions	-	-	(388)	(4,253)	(100)	(13)	<b>(4,754)</b>
Long Term Provisions	(4,012)	(48)	-	-	-	-	<b>(4,060)</b>

[Balance Sheet](#)

#### Insurance Fund

The Council self-insures part of its insurable financial risk by holding excesses on the various insurance policies that it has in place. These excesses apply to various categories of cover including property, public liability and employer's liability. As such, any claim that falls below the policy excess will be a cost to the Council.

In order to fund the cost of these claims, a provision has been made by the Council. The provision included in the 2021/22 accounts is £4.012M (£4.380M in 2020/21) and is based upon 80% of total identified outstanding claims. This level of provision is considered appropriate to fund the cost of claims on the basis of past experience and timescales in resolving outstanding claims.

The Council also continues to monitor claims experience and has identified an appropriate reserve to meet other potential insurance claims.

#### Municipal Mutual Insurance (MMI)

Municipal Mutual Insurance was the Council's insurer until their demise in 1992. A Scheme of Arrangement was set up with its creditors under which MMI continued to settle all outstanding claims whilst they had sufficient funds to do so. In the eventuality that the company became insolvent, a clawback clause would be triggered with the Council liable to repay MMI in full or part. This Scheme of Arrangement was triggered in November 2012 and as such the Council set aside an amount totalling £1.689M in the 2012/13 accounts. This was based on an estimate of its maximum liability at that time.

During 2021/22, £0.093M has been utilised, leaving £0.48M remaining on the provision as at 31<sup>st</sup> March 2022.

#### South Yorkshire Trading Standards

The Council carries a provision for the anticipated losses relating to the alleged financial irregularities in the South Yorkshire Trading Standards Service. As at 31<sup>st</sup> March 2014, this provision remained at £2.300M. In May 2014, the Council received further information regarding a provisional settlement figure to be paid during 2014/15, equating to £1.912M for its share of the losses. The remaining provision stands at £0.388M.

# STATEMENT OF ACCOUNTS 2021/22

## Provision for Amendments to The Rating List / NNDR Appeals

On 1<sup>st</sup> April 2013, The Local Government Finance Act 2012 introduced the business rates retention scheme enabling local authorities to retain a proportion of the business rates generated in their area. Under the scheme, billing authorities are required to make provisions for refunding ratepayers who have appealed against the rateable value of their properties on the rating list.

The total provision on the Collection Fund as at 31<sup>st</sup> March 2022 has been set at £8.679M, based on a combination of information provided by Analyse Local (a system developed to calculate the value of outstanding appeals using an extensive range of property and historical rating information, used by a number of local authorities across the country) and local knowledge. The total decrease in provision is £3.294M, taking into account settled appeals and including the respective preceptors' share, which is shown within the [Collection Fund Statement](#). The Council's share of this provision as at 31<sup>st</sup> March 2022 equated to £4.253M.

## Local Government Yorkshire & Humber

Local Government Yorkshire and Humber (LGYH) was the partnership of local authorities, including police and crime commissioners, fire and national park authorities. It brought local authorities together on key issues, supported the improvement of service delivery, lobbied Government on the future of local government, promoted good employment practices, and worked with local authorities to improve the public perception of local government.

The decision was made by member authorities to dissolve LGYH with effect from 31<sup>st</sup> March 2015 and terminate the LGYH Admission Body Agreement with the West Yorkshire Pension Fund (WYPF).

The respective authorities decided that the exit payment due to WYPF as a result of the termination would be apportioned between each organisation. The estimate of the full exit payment is £2.4M of which £0.1M relates to Barnsley MBC's share.

## Other Provisions – Section 117 Provision

On the 28<sup>th</sup> July 1999, the High Court ruled that local authorities may not charge for services provided under Section 117 of the Mental Health Act 1983. This provision relates to the possible reimbursement of charges where these have previously been levied.

<b>Note 35 – Contingent Liabilities</b>	
Description:	This note outlines the areas by which the Council may incur a potential liability, depending on the outcome of an uncertain future event.
Relevant Accounting Policies:	<a href="#">Accounting Policy 24</a>

## Municipal Mutual Insurance

As highlighted above, the Council has set aside a provision relating to a liability for the outstanding insurance claims placed with Municipal Mutual Insurance (MMI) Limited. The amount set aside is higher than the recommended amount set by MMI Ltd's insolvency scheme administrator and is therefore considered prudent to sufficiently settle the Council's potential liability.

## Pension Guarantee – Berneslai Homes

The Council guarantees the full amount of the pension fund deficit of Berneslai Homes Ltd estimated at £25.716M as at 31<sup>st</sup> March 2022 (£39.626M as at 31<sup>st</sup> March 2021), although the Council considers it highly unlikely that this guarantee will be called in.

## Business Rate Appeals

As highlighted above, the Council has included a provision of £4.253M in relation to business rates appeals outstanding as at 31<sup>st</sup> March 2022. It is difficult to estimate the likelihood of businesses both submitting and being successful with an appeal and the Council has therefore made no provision in the accounts in relation to un-lodged appeals.

## Term Time Holiday Pay

The Council may be subject to a legal challenge from its part time employees over the calculation of their holiday entitlement as a result of the ongoing legal case - *Brazel v The Harper Trust*. As at the 31<sup>st</sup> March 2022, the case was still ongoing where the defendant was given the right to appeal in the Supreme Court.

## STATEMENT OF ACCOUNTS 2021/22

### Note 36 – Defined Contribution Pension Schemes

Description:	A Defined Contribution Pension Scheme is a pension scheme where the Council pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets.
Relevant Accounting Policies:	<a href="#">Accounting Policy 9</a>

#### Teachers’ Pensions Scheme

Teachers employed by the Council are members of the Teachers’ Pension Scheme, administered by Capita Business Services Ltd on behalf of the Department for Education (DfE). The scheme provides teachers with specified benefits upon their retirement, and the Council contributes towards the costs by making contributions based on a percentage of members’ pensionable salaries.

The Scheme is a multi-employer defined benefit scheme. The Scheme is technically a defined benefit scheme. However, the Scheme is unfunded, and the Department for Education uses a notional fund as the basis for calculating the employers’ contribution rate paid by local authorities. Valuations of the notional fund are undertaken every four years.

The Scheme has in excess of 3,700 participating employers and consequently the Council is not able to identify its share of underlying financial position and performance of the Scheme with sufficient reliability for accounting purposes. For the purposes of this Statement of Accounts, it is therefore accounted for on the same basis as a defined contribution scheme.

In 2021/22, the council paid £5.252M to teachers' Pensions in respect of teachers' retirement benefits representing 23.68% of pensionable pay. 2020/21, payments were £5.226M representing 23.68% of pensionable pay. There were no contributions remaining payable at the year end.

The Council is responsible for the costs of any additional benefits awarded upon early retirement outside of the terms of the teachers’ scheme. These costs are accounted for on a defined benefit basis and detailed in [Note 37](#) below.

#### NHS Pensions Scheme

As at 1<sup>st</sup> April 2013, the Council took full responsibility for the Public Health function from the NHS as per The Health and Social Care Act 2012. Public Health employees were transferred to the Council at this time under The Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE). In addition, from the 1<sup>st</sup> April 2016, the 0-19’s group transferred to the Council.

Public Health employees employed by the Council are members of the NHS Pension Scheme, administered by the NHS Business Service Authority. The scheme provides employees with specified benefits upon their retirement, and the Council contributes towards the costs by making contributions based on a percentage of members’ pensionable salaries. The Public Health employees that were transferred on the 1<sup>st</sup> April 2014 will remain in the NHS Pension Scheme. All new employees will be enrolled into the Local Government Pension Scheme.

The Scheme is a multi-employer defined benefit scheme. The NHS Pension Scheme is an unfunded occupational scheme backed by the Exchequer. In 2021/22, the Council paid £0.254M to NHS Pensions in respect of Public Health employees’ retirement benefits, representing 14.48% of pensionable pay, with 0.08% of this being a levy cost. The comparative figures for 2020/21 were £0.245M representing 14.48% of pensionable pay.

### Note 37 – Defined Benefit Pension Schemes

Description:	A Defined Benefit Pension Scheme is one that is not classed as a Defined Contribution Scheme. This note explains such schemes that the Council has.
Relevant Accounting Policies:	<a href="#">Accounting Policy 9</a>

#### Participation in Pension Schemes

As part of the terms and conditions of employment of its officers and other 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 that need to be disclosed at the time that employees earn their future entitlement.

The Council participates in the South Yorkshire Pension Fund. This is a funded scheme, meaning that the Council and employees pay contributions into a fund, calculated at a level intended to balance the pension’s liabilities with investment assets.

In addition to the funded element of the scheme, the Council also accounts for an unfunded element in relation to discretionary benefits. These amounts have been shown as a separate column in the tables below for information.

## STATEMENT OF ACCOUNTS 2021/22

### Transactions Relating to Post-Employment Benefits

The Council recognises the cost of retirement benefits in the reported Net Cost of Services in the Comprehensive Income and Expenditure Statement when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge required to be made against Council Tax is based on the cash payable in the year, so the real cost of post-employment / retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and the General Fund balance via the Movement on Reserves Statement during the year:

2020/21 £000s		2021/22 £000s
	<b><u>Comprehensive Income &amp; Expenditure Statement:</u></b>	
	<i>Cost of Services:</i>	
28,677	- Current Service Cost	38,448
-	- Past Service Costs	292
565	- Settlements & Curtailments	(626)
459	- Administration Expenses	-
	<i>Financing &amp; Investment Income &amp; Expenditure:</i>	
9,537	- Net Interest Cost	9,499
<b>39,238</b>	<b>Total Post Employment Benefit Charged to the Surplus or Deficit on the Provision of Services</b>	<b>47,613</b>
	<i>Other Post-Employment Benefits Charged to the Comprehensive Income &amp; Expenditure Statement:</i>	
	<i>Re-measurement of The Net Benefit Liability Comprising:</i>	
(178,676)	- Return on Plan Assets (Excluding The Amount Included In Net Interest Expense)	(86,081)
(29,669)	- Experience (Gains) / Losses	3,739
-	- Actuarial (Gains) and Losses On Changes in Demographic Assumptions	-
225,069	- Actuarial (Gains) and Losses On Changes in Financial Assumptions	(62,264)
-	- Business Combinations	-
<b>16,724</b>	<b>Total Post Employment Benefit Charged to Other Comprehensive Income &amp; Expenditure *</b>	<b>(144,606)</b>
<b>55,962</b>	<b>Total Post Employment Benefit Charged to the Comprehensive Income &amp; Expenditure Statement</b>	<b>(96,993)</b>

\* The remeasurement of the net benefit liability is a result of the change in assumptions made by the Actuary over the period. A table of these assumptions used and how they have changed over time can be found within this Note. Relatively small changes in these assumptions can sometimes result in significant (gains) / losses within the year as they are all interdependent with each other.

The cumulative amount of actuarial gains and losses recognised in the Comprehensive Income and Expenditure Statement to the 31<sup>st</sup> March 2022 is a loss of £8.241M (£152.847M loss as at 31<sup>st</sup> March 2021).

2020/21 £000s		2021/22 £000s
	<b><u>Movement in Reserves Statement:</u></b>	
<b>(39,238)</b>	- Reversal of Charges Made to the Surplus or Deficit for the Provision of Services for Post-Employment Benefits in Accordance with The Code	<b>(47,613)</b>
	<b><u>Actual Amount Charged Against the General Fund Balance for Pensions for the Year:</u></b>	
<b>19,357</b>	Employers' Contributions Payable to Scheme	<b>19,720</b>
-	Retirement Benefits Payable to Pensioners	-
<b>(19,881)</b>	<b>Net Adjustment to Surplus or Deficit for the Provision of Services</b>	<b>(27,893)</b>

[Note 3](#)

[Note 3](#)

## STATEMENT OF ACCOUNTS 2021/22

### Pension Assets and Liabilities Recognised in the Balance Sheet

2020/21		2021/22
£000s		£000s
(1,592,047)	Present Value of The Defined Benefit Obligation	(1,569,445)
1,148,649	Fair Value of Plan Assets	1,241,979
<b>(443,398)</b>	<b>Net Liability Arising From Defined Benefit Obligation</b>	<b>(327,466)</b>

[Balance Sheet](#)

[Balance Sheet](#)

The defined benefit obligation includes £37.030M which relates to unfunded obligations as at 31<sup>st</sup> March 2022 (£38.978M as at 31<sup>st</sup> March 2021).

### Reconciliation of Fair Value of the Scheme (Plan) Assets

2020/21		2021/22
£000s		£000s
<b>963,028</b>	<b>Opening Balance at 1<sup>st</sup> April</b>	<b>1,148,649</b>
22,933	Interest Income	23,924
	<i>Re-measurement Gains and (Losses):</i>	
178,676	- The Return on Plan Assets, Excluding the Amount Included in Net Interest Expense	86,081
(461)	Administration Expenses	-
-	Business Combinations	-
(1,714)	Settlements	(639)
20,920	Employer Contributions	18,939
6,079	Contributions by Scheme Participants	6,436
(40,812)	Benefits Paid	(41,411)
<b>1,148,649</b>	<b>Closing Balance at 31<sup>st</sup> March</b>	<b>1,241,979</b>

### Local Government Pension Scheme Assets Comprised:

Asset Type	2020/21	
	Fair Value of Scheme Assets	Percentage of Total
	£000s	%
Cash & Cash Equivalents	13,784	1.20
<b>Total Cash &amp; Cash Equivalents</b>	<b>13,784</b>	<b>1.20</b>
<i>Equity Instruments:</i>		
UK Quoted	119,460	10.40
UK Unquoted	-	-
Overseas Quoted	441,081	38.40
Overseas Unquoted	-	-
<b>Total Equity Instruments</b>	<b>560,541</b>	<b>48.80</b>
<i>Bonds:</i>		
UK Government Fixed	-	-
UK Government Indexed	120,608	10.50
Overseas Government Fixed	29,865	2.60
Overseas Government Indexed	-	-
UK Other	57,432	5.00
Overseas Other	33,311	2.90
<b>Total Bonds</b>	<b>241,216</b>	<b>21.00</b>
<i>Property:</i>		
UK Direct	89,595	7.80
Overseas	-	-
Property Funds	11,486	1.00
<b>Total Property</b>	<b>101,081</b>	<b>8.80</b>
<i>Other Investment Funds:</i>		
Pooled Investment Vehicles	232,027	20.20
<b>Total Other Investment Funds</b>	<b>232,027</b>	<b>20.20</b>
<b>Total Scheme Assets</b>	<b>1,148,649</b>	<b>100.00</b>

## STATEMENT OF ACCOUNTS 2021/22

The Council's actuary for 2021/22 classifies the assets in different way to the previous actuary so a separate table is provided.

Asset Type	2021/22			
	Quoted £000s	Unquoted £000s	Total £000s	Percentage of Total %
Cash & Cash Equivalents	13,851	-	13,851	1.12
<b>Total Cash &amp; Cash Equivalents</b>	<b>13,851</b>	<b>-</b>	<b>13,851</b>	<b>1.12</b>
Equity Securities	2,982	6	2,988	0.24
<b>Total Equity Securities</b>	<b>2,982</b>	<b>6</b>	<b>2,988</b>	<b>0.24</b>
Debt Securities:				
Corporate Bonds (Non-Investment Grade)	-	135	135	0.01
UK Government	-	7,411	7,411	0.60
Other	3,527	58,436	61,963	4.99
<b>Total Debt Securities</b>	<b>3,527</b>	<b>65,982</b>	<b>69,509</b>	<b>5.60</b>
Private Equity	2,672	119,065	121,737	9.80
<b>Total Private Equity</b>	<b>2,672</b>	<b>119,065</b>	<b>121,737</b>	<b>9.80</b>
Real Estate:				
UK	2,057	102,620	104,677	8.43
Overseas	-	1,673	1,673	0.13
<b>Total Real Estate</b>	<b>2,057</b>	<b>104,293</b>	<b>106,350</b>	<b>8.56</b>
Investment Funds & Unit Trusts:				
Equities	-	578,694	578,694	46.59
Bonds	-	223,082	223,082	17.96
Infrastructure	15,948	86,655	102,603	8.26
Other	-	23,165	23,165	1.87
<b>Total Investment Funds &amp; Unit Trust</b>	<b>15,948</b>	<b>911,596</b>	<b>927,544</b>	<b>74.68</b>
<b>Total Scheme Assets</b>	<b>41,037</b>	<b>1,200,942</b>	<b>1,241,979</b>	<b>100.00</b>

### Reconciliation of Present Value of the Scheme Liabilities (Defined Benefit Obligation)

2020/21 £000s		2021/22 £000s
<b>(1,371,380)</b>	<b>Opening Balance at 1<sup>st</sup> April</b>	<b>(1,592,047)</b>
(28,678)	Current Service Cost	(38,448)
-	Past Service Cost	(292)
(32,470)	Interest Cost	(33,423)
(6,079)	Contributions by Scheme Participants	(6,436)
	<i>Re-measurement Gains and (Losses):</i>	
29,669	- Experience Gains / (Losses)	(3,739)
-	- Actuarial Gains / (Losses) Arising From Changes in Demographic Assumptions	-
(225,069)	- Actuarial Gains / (Losses) Arising From Changes in Financial Assumptions	62,264
(2,035)	Gains / (Losses) Curtailments	-
40,812	Benefits Paid	41,411
3,183	Liabilities Extinguished on Settlements	1,265
-	Business Combinations	-
<b>(1,592,047)</b>	<b>Closing Balance at 31<sup>st</sup> March</b>	<b>(1,569,445)</b>

### Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit cost method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The liabilities have been assessed by Hyman Robertson LLP, an independent firm of actuaries with estimates for the Council fund being based on the latest full valuation of the scheme which took place on 31<sup>st</sup> March 2020 for the period 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2023.

## STATEMENT OF ACCOUNTS 2021/22

The principal assumptions used by the actuary have been:

2020/21			2021/22	
1 <sup>st</sup> April	31 <sup>st</sup> March		1 <sup>st</sup> April	31 <sup>st</sup> March
Years	Years	<b>Mortality Assumptions:</b>	Years	Years
22.4	22.5	Longevity at 65 for Current Pensioners (Male)	22.5	22.6
25.2	25.3	Longevity at 65 for Current Pensioners (Female)	25.3	25.4
23.9	24.0	Longevity at 65 for Future Pensioners (Male)	24.0	24.1
27.1	27.2	Longevity at 65 for Future Pensioners (Female)	27.2	27.3
%	%	<b>Other:</b>	%	%
2.1	2.7	Rate of CPI	2.8	3.2
3.35	3.95	Rate of Increase in Salaries	3.95	4.2
2.2	2.8	Rate of Increase in Pensions	2.8	3.2
2.4	2.1	Discount Rate	2.1	2.7

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions set out in the table above. The sensitivity analysis below has been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes while all other assumptions remain constant. The assumptions in longevity, for example, assume that life expectancy increases or decreases for men and women. In practice, this is unlikely to occur and changes in some of the assumptions may be interrelated. The estimations in the sensitivity analysis have followed the accounting policies for the scheme I.E. on an actuarial basis using the projected unit credit method. The methods and types of assumptions used in preparing the sensitivity analysis below did not change from those used in the previous period.

2020/21		2021/22
Increase in Assumption £000s	Impact on the Defined Benefit Obligation in the Scheme *	Increase in Assumption £000s
(48,448)	- Longevity (Increase or Decrease in 1 Year)	(62,748)
(26,854)	- Rate of Inflation (Increase or Decrease by 0.1%)	(23,535)
(2,767)	- Rate of Increase in Salaries (Increase or Decrease by 0.1%)	(3,659)
26,408	- Rate of Discounting Scheme Liabilities (Increase or Decrease by 0.1%)	27,430

\* A negative figure represents an increase to the obligation whereas a positive figure represents a decrease to the obligation.

Furthermore, changes in the valuation assumptions used, together with significant changes in rental growth, vacancy levels or the discount rate could all affect the fair value of property-based investments. The total value of property investments in the Net Assets Statement for 2021/22 totals £106.4M (£101.1M in 2020/21) based on property held in the pension fund. At 31st March 2022, there are a range of potential outcomes. For illustrative purposes, falls of 5% or 10% would result in reductions to the values in the Net Assets Statement of £5.25M or £10.5M respectively. However, it should be noted that this is illustrative only and is not necessarily indicative of the actual effects that would be experienced.

### Other Considerations

There are currently a number of cases that are in the process of being presented from a legal perspective, that may or may not have an impact on the Council's ongoing obligations in terms of its net pension liability.

McCloud Case – This case relates to an age discrimination issue and is currently in the judicial process. The estimated impact on the Council's pension fund net liability is included within these accounts.

Goodwin Case – This case relates to a gender discrimination issue in relation to widower's pensions and is currently also in the judicial system. The estimated impact on the Council's pension fund net liability is not included within these accounts as is expected to be not material.

### Impact on the Council's Cash Flows

The objectives of the scheme are to keep employers' contributions at a relatively constant rate, as much as practically possible. The Council has agreed a strategy with the scheme's actuary to achieve a funding level of 100% over the next 16 years. Funding levels are monitored on an annual basis. The latest triennial valuation that the 2021/22 figures are based was completed on 31<sup>st</sup> March 2020 in respect of the 3 year period 2020/21 – through 2022/23.

## STATEMENT OF ACCOUNTS 2021/22

The scheme will need to take account of the national changes to the scheme under the Public Pensions Act 2013. Under the Act, the Local Government Pension Scheme in England and Wales and the other main existing public service schemes may not provide benefits in relation to service after 31<sup>st</sup> March 2015. The Act provides for scheme regulations to be made within a common framework, to establish new career average revalued earning schemes to pay pensions and other benefits to certain public servants.

The Council anticipates paying £15.876M expected contributions to the scheme in 2022/23.

The weighted average duration of the defined benefit obligation for scheme members is 18 years during 2021/22.

### **NOTES PRIMARILY RELATING TO THE CASHFLOW STATEMENT**

#### **Note 38 – Cash Flow Statement – Operating Activities**

Description:	Operating activities are the activities of the Council that are not investing or financing activities.
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Included within the cash flows for operating activities include the following items:

2020/21 £000s		2021/22 £000s
43,342	Interest Paid	43,014
(819)	Interest Received	(805)
(113)	Dividends Received	(113)

#### **Note 39 – Cash Flow Statement – Investing Activities**

Description:	Investing activities are the acquisition and disposal of long-term assets and other investments not included in cash equivalents.
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2020/21 £000s		2021/22 £000s
108,909	Purchase of Property, Plant & Equipment, Investment Property & Intangible Assets	81,206
720	Other Payments for Investing Activities	-
(5,651)	Proceeds From The Sale of Property, Plant & Equipment, Investment Property & Intangible Assets	(13,445)
3,033	Net (Receipts) / Payments From Short Term & Long Term Investments	75,013
(42,564)	Other Receipts From Investing Activities	(52,049)
<b>64,447</b>	<b>Net Cash (Inflows) / Outflows From Investing Activities</b>	<b>90,725</b>

[Cash Flow](#)

#### **Note 40 – Cash Flow Statement – Financing Activities**

Description:	Financing activities are activities that result in changes in the size and composition of the principal, received from or repaid to external providers of finance.
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2020/21 £000s		2021/22 £000s
27,269	Net (Receipts) / Payments From Short Term & Long Term Borrowing	(37,758)
11,333	Council Tax & NNDR Adjustment / Collection Fund	(7,400)
7,620	Cash Payments for the Reduction of the Outstanding Liabilities Relating to Finance Leases & On-Balance Sheet PFI Contracts	8,895
<b>46,222</b>	<b>Net Cash (Inflows) / Outflows From Financing Activities</b>	<b>(36,263)</b>

[Cash Flow](#)



## STATEMENT OF ACCOUNTS 2021/22

### Note 41 – Cash Flow Statement – Reconciliation of Liabilities Arising from Financing Activities

Description:	This note provides reconciliation of outstanding liabilities which have arisen from financing activities.
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	2021/22				
	Long Term Borrowing	Short Term Borrowing	Finance Lease Liabilities	On Balance Sheet PFI Liabilities	Total Liabilities from Financing Activities
	£000s	£000s	£000s	£000s	£000s
<b>Opening Balance at 1<sup>st</sup> April</b>	(628,230)	(21,788)	(2,608)	(199,562)	(852,188)
Financing Cash Flows	(24,928)	(12,830)	672	8,223	(28,863)
Non Cash Changes:					
- Acquisition	-	-	(100)	-	(100)
- Other Non-Cash Changes	-	(2,688)	-	-	(2,688)
<b>Closing Balance at 31<sup>st</sup> March</b>	<b>(653,158)</b>	<b>(37,306)</b>	<b>(2,036)</b>	<b>(191,339)</b>	<b>(883,839)</b>

	2020/21				
	Long Term Borrowing	Short Term Borrowing	Finance Lease Liabilities	On Balance Sheet PFI Liabilities	Total Liabilities from Financing Activities
	£000s	£000s	£000s	£000s	£000s
<b>Opening Balance at 1<sup>st</sup> April</b>	(645,650)	(33,094)	(3,242)	(206,568)	(888,554)
Financing Cash Flows	17,420	9,849	614	7,006	34,889
Non Cash Changes:					
- Acquisition	-	-	-	-	-
- Other Non-Cash Changes	-	1,457	20	-	1,477
<b>Closing Balance at 31<sup>st</sup> March</b>	<b>(628,230)</b>	<b>(21,788)</b>	<b>(2,608)</b>	<b>(199,562)</b>	<b>(852,188)</b>

### NOTES RELATING TO OTHER DISCLOSURES

#### Note 42– Trust Funds & Other Third Party Funds

Description:	Trust Funds are charity funds that the Council is trustee for. This note explains the purpose of those major funds.
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The Council acts as sole or custodian trustee for 13 trust funds and as one of several trustees for a further 24 funds. In neither case do the funds represent assets of the Council and they have not been included in the Council's Balance Sheet.

2020/21 £000s	Trust Funds / Charities	Details	2021/22 £000s
160	<b>Sole / Custodian Trustees:</b> Hoyland Nether Recreation Ground	Land left in trust to benefit the residents of Hoyland	161
297	Captain Allots	Assist groups / clubs in Hemmingfield & Jump	297
50	Amenity Funds	Monies for residents of Social Services Residential Homes	47
10	Cutlers Charity	Relief of financial hardship within the Barnsley Borough	10
36,252	Penistone Grammar School – Foundation Fund	Provide special benefits not normally provided by the LEA for Penistone Grammar School	32,770
-	Others	Various Other Funds	-
<b>36,769</b>			<b>33,285</b>
	<b>Other Funds:</b>		
115	Prisoner of War Fund	Grants / Loans for the benefit of ex-service personnel	123
59	Goldthorpe Recreation Ground	Benefits the community of Goldthorpe	59
109	Others	Other Funds	110
<b>283</b>			<b>292</b>
<b>37,052</b>	<b>Total Capital Value of Funds</b>		<b>33,577</b>

## STATEMENT OF ACCOUNTS 2021/22

The assets shown below represent the above fund balances:

2020/21		2021/22
£000s	Balance Sheet at 31 <sup>st</sup> March	£000s
	<b>Assets:</b>	
35,868	Fixed Assets	32,310
598	Investments	630
442	Cash	495
144	Other Net Assets	142
<b>37,052</b>		<b>33,577</b>
	Represented by:	
<b>37,052</b>	<b>Fund Balances</b>	<b>33,577</b>

In respect of Penistone Grammar Trust, as the Council is sole trustee and the value is deemed material, the accounts of the Trust are recognised within the Council's [Group Accounts](#).

# STATEMENT OF ACCOUNTS 2021/22

## SECTION 6 – ACCOMPANYING FINANCIAL STATEMENTS

### THE HOUSING REVENUE ACCOUNT

#### HOUSING REVENUE ACCOUNT – COMPREHENSIVE INCOME & EXPENDITURE STATEMENT

The HRA Comprehensive Income and Expenditure Statement 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 Central Government grants. Authorities charge rent to cover expenditure in accordance with regulations; this may be different from the accounting cost. The increase or decrease in the year, on the basis of which rents are raised, is shown in the Movement on the HRA Statement.

2020/21 £000s		2021/22 £000s	
	<b>Income</b>		
(70,231)	Dwelling Rents (Gross)	(71,133)	
(339)	Non-Dwelling Rents (Gross)	(297)	
(1,070)	Charges for Services and Facilities	(1,031)	
(853)	Contributions Towards Expenditure	(1,010)	
<b>(72,493)</b>	<b>Total Income</b>	<b>(73,471)</b>	<a href="#">CI&amp;ES</a>
	<b>Expenditure</b>		
20,053	Repairs & Maintenance	21,551	
18,000	Supervision & Management	18,433	
216	HRA Share of Corporate & Democratic Core	240	
251	Rents, Rates, Taxes & Other Charges	295	
16,524	Depreciation	16,580	<a href="#">Note E</a>
647	Impairment of Bad Debts	800	
17,090	Impairment / (Reversal of Previous Years' Impairments) of Non-Current Assets	22,732	<a href="#">Note F</a>
-	Revenue Expenditure Funded By Capital Under Statute	689	<a href="#">Note G</a>
<b>72,781</b>	<b>Total Expenditure</b>	<b>81,320</b>	<a href="#">CI&amp;ES</a>
<b>288</b>	<b>Net Cost of HRA Services as Included in the Comprehensive Income &amp; Expenditure Statement</b>	<b>7,849</b>	<a href="#">CI&amp;ES</a>
	<b>HRA Share of Other Operating Income &amp; Expenditure in The CI&amp;ES</b>		
(847)	(Gain) / Loss on Disposal of HRA Fixed Assets	3,145	
<b>(847)</b>	<b>HRA Share of Financing &amp; Investment Income &amp; Expenditure in The CI&amp;ES</b>	<b>3,145</b>	
10,512	Interest Payable & Similar Charges	10,267	
-	Premium Incurred on Early Redemption of Debt	-	
(108)	Interest & Investment Income	(30)	
<b>10,404</b>		<b>10,237</b>	
<b>9,845</b>	<b>(Surplus) / Deficit for the Year on HRA Services</b>	<b>21,231</b>	<a href="#">MIRS</a>

#### MOVEMENT ON THE HOUSING REVENUE ACCOUNT BALANCE

2020/21 £000s		2021/22 £000s	
<b>31,817</b>	<b>Balance on the HRA at the End of the Previous Year</b>	<b>30,952</b>	
(9,845)	Surplus or (Deficit) for the Year on the HRA Income & Expenditure Statement	(21,231)	<a href="#">MIRS</a>
8,980	Adjustments Between Accounting Basis and Funding Basis Under Statute	19,122	<a href="#">Note 3</a> <a href="#">/ MIRS</a>
<b>(865)</b>	<b>Increase / (Decrease) in the Housing Revenue Account Balance</b>	<b>(2,109)</b>	
<b>30,952</b>	<b>Balance on the HRA at the End of the Current Year</b>	<b>28,843</b>	<a href="#">EFA</a> <a href="#">/ Note 4</a>

# STATEMENT OF ACCOUNTS 2021/22

## NOTES TO THE HOUSING REVENUE ACCOUNT

### Note A – Analysis of Housing Stock as at 31<sup>st</sup> March

Description: This note gives an analysis of the Council's housing stock in terms of both types of dwellings within the portfolio and valuation information.

The number of council house dwellings held at the year-end can be analysed as follows:

31 <sup>st</sup> March 2021	Analysis of Housing Stock	31 <sup>st</sup> March 2022
8,570	Detached/Semi Detached Houses	8,430
1,908	Terraced House	1,887
4	House/Shop	4
3,124	Flats / Bedsits	3,117
4,640	Bungalows	4,638
18	Maisonette	19
<b>18,264</b>	<b>Total</b>	<b>18,095</b>

HRA Balance Sheet Information:

2020/21	Asset Category	2021/22
Value as at 31st March £000s		Value as at 31st March £000s
647,463	Dwellings	715,990
23,636	Other Land & Buildings	20,941
293	Vehicles, Plant, Furniture & Equipment	204
119	Infrastructure Assets	110
510	Assets Under Construction	2,026
525	Surplus Assets	692
34	Intangible Assets	20
-	Assets Held for Sale	-
<b>672,580</b>	<b>Total</b>	<b>739,983</b>

### Note B – Vacant Possession Value of Council Housing Stock

Description: This note explains the valuation methodology of the Council's dwellings in respect of the discount factor applied.

The vacant possession value of dwellings within the HRA as at 31st March 2022 was £1.746 Billion (31st March 2021 value: £1.618 Billion).

To arrive at the Balance Sheet value of dwellings, the vacant possession value is reduced to reflect the fact that there are sitting tenants enjoying sub-market rents and tenants' rights including the Right to Buy. The adjustment factor (41% of the vacant possession value) measures the difference between market rents and sub-market rents. It shows the economic cost to Central Government of providing council housing at less than market rents.

### Note C – Analysis of the Movement on the Major Repairs Reserve

Description: This note shows the movement on the Council's major repairs reserve.

2020/21 £000s	Major Repairs Reserve	2021/22 £000s
<b>(14,822)</b>	<b>Balance Brought Forward</b>	<b>(19,014)</b>
	<b>Credits:</b>	
(16,524)	In Year Depreciation Charge	(16,580)
(4,624)	Additional Contribution to Major Repairs Reserve	(3,690)
<b>(21,148)</b>		<b>(20,270)</b>
	<b>Debits:</b>	
16,956	Capital Expenditure for HRA Purposes	21,165
<b>16,956</b>		<b>21,165</b>
<b>(19,014)</b>	<b>Balance to Carry Forward</b>	<b>(18,119)</b>

[Note E](#)

## STATEMENT OF ACCOUNTS 2021/22

### Note D – HRA Capital Expenditure and Capital Receipts

Description:	This note shows the total capital expenditure within the HRA and the amount of receipts received during the period.
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An analysis of capital expenditure within the HRA and sources of finance:

2020/21 £000s	Capital Financing	2021/22 £000s
-	Borrowing	-
1,125	Capital Receipts	1,167
-	Revenue Contributions	1,255
2,556	Reserves	2,437
16,956	Major Repairs Reserve	21,165
137	Grants and Contributions	759
<b>20,774</b>	<b>Total Capital Expenditure Within the HRA</b>	<b>26,783</b>

A summary of total capital receipts within the Council's HRA:

2020/21 £000s	Capital Receipts	2021/22 £000s
4,458	Council House Sales (Net)	4,584
-	Other Land	-
-	Other Buildings	-
-	Non Disposals	-
-	Mortgages and Housing Act Advances	-
<b>4,458</b>	<b>Total</b>	<b>4,584</b>

### Note E – HRA Depreciation

Description:	This note outlines the Council's depreciation methodology in respect of its Council Dwelling stock together with the actual charge for the period.
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Authorities are required to charge depreciation on all HRA properties calculated in accordance with proper practices. The Service Director – Finance (S151 Officer) has determined a componentised approach to depreciation of Council Dwellings.

The straight line depreciation method has also been used for non-dwelling properties in accordance with proper practices including IAS 16 principles. The table below details the depreciation charge made to the HRA.

2020/21 £000s	Depreciation	2021/22 £000s
15,929	Council Dwellings	16,031
471	Other Land & Buildings	436
98	Vehicle, Plant, Furniture & Equipment	90
9	Infrastructure Assets	9
-	Surplus Assets Not Held for Sale	-
17	Intangible Assets	14
<b>16,524</b>	<b>Total</b>	<b>16,580</b>

### Note F – HRA Impairments / Revaluation Losses

Description:	This note shows the charges to the HRA in respect of revaluation losses on assets.
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In the 5 year period between 2012/13 to 2016/17 inclusive, the revaluation/impairment losses incurred against the Council's HRA non-dwellings were required to be charged against the Housing Revenue Account balance in its entirety, in accordance with The Code of Practice.

From 2017/18, this element of The Code has been updated to reflect the revised statutory provisions governing capital accounting, in respect of what can and cannot be charged to the HRA balance. The outcome of which was the allowance to reverse these entries to mitigate the impact on the HRA balance.

## STATEMENT OF ACCOUNTS 2021/22

2020/21 £000s	Impairments / Revaluation Losses	2021/22 £000s
17,221	Impairments / Revaluations Losses – Non-Value Adding Expenditure	22,680
10	Impairments / Revaluations Losses	80
(141)	Reversal of Previous Revaluation Losses	(28)
<b>17,090</b>	<b>Total</b>	<b>22,732</b>

### Note G – HRA Revenue Expenditure Funded from Capital Under Statute

Description:	This note explains any HRA expenditure that is defined as revenue but under statute, can be treated as capital.
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During 2021/22, the Council's HRA incurred capital expenditure totalling £0.689M that relates to assets not controlled by the Council. The related assets are a new housing repairs system that is controlled by Berneslai Homes, on the Council's behalf.

There was no such expenditure relating to the HRA during 2020/21.

### Note H – HRA Rent Arrears

Description:	This note explains the level of outstanding rent arrears together with the debts provided for, that are potentially uncollectable.
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Housing rent arrears total £3.477M as at 31st March 2022 (£2.845M as at 31st March 2021).

A bad debts provision has been made in the accounts in respect of potentially uncollectable rent. The value of the provision at 31st March 2022 is £3.477M (£2.845M as at 31st March 2021). The movement in the year comprises of the value of rent arrears written off during the year totalling £0.182M (£0.365M in 2020/21) and an increase in the provision of £0.815M resulting from a review of the levels of rent arrears. Although the Council has made a provision for potentially uncollectable debts, it is still the Council's policy to pursue debts whilst this is economically viable.

### Note I – Income / Expenditure in the HRA directed by the Secretary of State

Description:	This note explains any HRA income or expenditure that has been directed by the Secretary of State.
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There has not been any income or expenditure incurred by the HRA that required the Secretary of State's approval.

### Note J – Exceptional Items

Description:	This note details any material, exceptional items within the HRA.
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There have not been any material exceptional items within the HRA in 2021/22.

# STATEMENT OF ACCOUNTS 2021/22

## COLLECTION FUND

The Collection Fund is an agent's statement that reflects the statutory obligation for billing authorities to maintain a separate Collection Fund. The statement shows the transactions of the billing authority, in relation to the collection from taxpayers and distribution to local authorities and Central Government of Council Tax and Non-Domestic Rates.

2020/21			<b>COLLECTION FUND ACCOUNT</b>	2021/22		
COUNCIL TAX	BUSINESS RATES	TOTAL		COUNCIL TAX	BUSINESS RATES	TOTAL
£000s	£000s	£000s		£000s	£000s	£000s
			<b>INCOME:</b>			
(123,538)	-	(123,538)	Council Tax	(128,276)	-	(128,276)
-	(34,150)	(34,150)	Non-Domestic Rates ( <a href="#">Note A</a> )	-	(44,326)	(44,326)
<b>(123,538)</b>	<b>(34,150)</b>	<b>(157,688)</b>	<b>Total Income</b>	<b>(128,276)</b>	<b>(44,326)</b>	<b>(172,602)</b>
			<b>EXPENDITURE:</b>			
			<i>Precepts and Demands on Collection Fund by Major Preceptors &amp; the Council:</i>			
101,226	24,157	125,383	BMBC (Including Parish Council Precepts) ( <a href="#">Note C</a> )	103,888	22,959	126,847
-	1,376	1,376	Transitional Protection Payments	-	803	803
12,953	-	12,953	South Yorkshire Police Authority ( <a href="#">Note C</a> )	13,896	-	13,896
4,879	481	5,360	South Yorkshire Fire & Civil Defence Authority ( <a href="#">Note A</a> / <a href="#">Note C</a> )	4,962	455	5,417
<b>119,058</b>	<b>26,014</b>	<b>145,072</b>		<b>122,746</b>	<b>24,217</b>	<b>146,963</b>
			<i>Non-Domestic Rates:</i>			
-	24,045	24,045	Payment to Central Government ( <a href="#">Note A</a> )	-	22,769	22,769
-	319	319	Cost of Collection Allowance (to BMBC) ( <a href="#">Note A</a> )	-	313	313
-	<b>24,364</b>	<b>24,364</b>		-	<b>23,082</b>	<b>23,082</b>
1,542	476	2,018	Bad Debts Written Off	893	555	1,448
1,419	(172)	1,247	Increase / (Reduction) in Provision for Non-Payment of Council Tax / Business Rates	361	(240)	121
-	979	979	Provision for Business Rate Appeals	-	(2,355)	(2,355)
<b>2,961</b>	<b>1,283</b>	<b>4,244</b>		<b>1,254</b>	<b>(2,040)</b>	<b>(786)</b>
			<i>Estimated Surplus on Collection Fund:</i>			
3,200	763	3,963	Transfer to General Fund	3,200	(7,284)	(4,084)
419	-	419	Transfer to South Yorkshire Police Authority	233	-	233
159	16	175	Transfer to South Yorkshire Fire & Civil Defence Authority	151	(149)	2
-	779	779	Central Government	-	(7,433)	(7,433)
<b>3,778</b>	<b>1,558</b>	<b>5,336</b>		<b>3,584</b>	<b>(14,866)</b>	<b>(11,282)</b>
<b>125,797</b>	<b>53,219</b>	<b>179,016</b>	<b>Total Expenditure</b>	<b>127,584</b>	<b>30,393</b>	<b>157,977</b>
<b>2,259</b>	<b>19,069</b>	<b>21,328</b>	<b>(Surplus) / Deficit for Year</b>	<b>(692)</b>	<b>(13,933)</b>	<b>(14,625)</b>
			<b>COLLECTION FUND BALANCE:</b>			
<b>(20,335)</b>	<b>(5,518)</b>	<b>(25,853)</b>	(Surplus) / Deficit Brought Forward	<b>(18,076)</b>	<b>13,551</b>	<b>(4,525)</b>
<b>2,259</b>	<b>19,069</b>	<b>21,328</b>	(Surplus) / Deficit for Year	<b>(692)</b>	<b>(13,933)</b>	<b>(14,625)</b>
<b>(18,076)</b>	<b>13,551</b>	<b>(4,525)</b>	<b>(Surplus) / Deficit Carried Forward</b>	<b>(18,768)</b>	<b>(382)</b>	<b>(19,150)</b>
			<b>SHARE OF (SURPLUS) / DEFICIT BALANCE:</b>			
(15,289)	6,639	(8,650)	Barnsley MBC	(15,863)	(191)	(16,054)
(2,787)	136	(2,651)	Precepting Authorities	(2,905)	(4)	(2,909)
-	6,776	6,776	Central Government	-	(187)	(187)
<b>(18,076)</b>	<b>13,551</b>	<b>(4,525)</b>	<b>Total</b>	<b>(18,768)</b>	<b>(382)</b>	<b>(19,150)</b>

# STATEMENT OF ACCOUNTS 2021/22

## NOTES TO THE COLLECTION FUND

### Note A – National Non-Domestic Rates

Description:	This note explains how the NDR charges are levied and applied to the Borough's businesses.
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Non-Domestic Rates are calculated on the basis of a property's rateable value (as determined by the Valuation Office Agency) and the annual multipliers set by Central Government. The amount payable may then be subject to transitional arrangements and various reliefs (both mandatory and discretionary).

The income presented in the collection fund statement is based on the total rateable value of the local 'rating list' (adjusted for transitional arrangements and reliefs), and is based on the following values:

	2020/21	2021/22
Total Rateable Value as at 31st March	£141,139	£142,023
Standard Multiplier	0.512	0.512
Small Business Multiplier	0.499	0.499

Non-Domestic rates are collected locally and distributed between authorities in the following proportions:

	%
Central Government	50
Barnsley MBC	49
South Yorkshire Fire & Rescue Authority	1

### Note B – Calculation of the Council Tax Base

Description:	This note explains how the Council's Council Tax Base is calculated.
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Council Tax is calculated on the basis of local (residential) property values and the estimated income required by the Council and its preceptors for the forthcoming year.

Each property is classified into one of nine valuation bands (A- to H) based on its estimated value at the 1st April 1991, and adjusted to reflect any discounts, reliefs or exemptions that apply. The number of properties in each valuation band is then multiplied by a specified fraction to arrive at a band D equivalent figure.

The basic charge is calculated by dividing the total Council Tax Requirement (the Council Tax demand on the Collection Fund) for the forthcoming year, by the total number of band D equivalent properties (also referred to as the Council's tax base). This amount is then multiplied by a specified fraction to arrive at the basic charge for each valuation band. The amount payable may then be subject to various discounts, reliefs or exemptions and Parish Council precepts.

The basic amount of Council Tax for a band D property in 2021/22 was £1,875.15 (£1,813.97 for 2020/21), and was based on the tax base in the table below (65,405.995 for 2020/21):

Band	Total No of Dwellings*	Proportion of Band D Charge	Band D Equivalent	Adjusted for Estimated Collectable Band D Equivalent (95%)
A-	179	5/9	99.20	94.240
A	44,326	6/9	29,550.70	28,073.165
B	15,497	7/9	12,052.90	11,450.255
C	12,165	8/9	10,813.10	10,272.445
D	8,440	9/9	8,439.70	8,017.715
E	3,643	11/9	4,452.40	4,229.780
F	1,455	13/9	2,101.70	1,996.615
G	653	15/9	1,088.50	1,034.075
H	31	18/9	61.00	57.950
	<b>86,389</b>		<b>68,659.20</b>	<b>65,226.240</b>

\* Total number of chargeable dwellings (adjusted for discounts), rounded to nearest whole property.



## STATEMENT OF ACCOUNTS 2021/22

### Note C – Precepts and Demands on the Collection Fund

Description:

This note shows the demands on the collection fund from the respective organisations

2020/21 £000s	Demand per Collection Fund	2021/22 £000s
98,848	BMBC	101,763
414	Parish Precepts	437
12,953	Police Authority	13,896
4,879	Fire & Civil Defence Authority	4,962
<b>117,094</b>	<b>Total Precepts</b>	<b>121,058</b>

**STATEMENT OF ACCOUNTS 2021/22**  
**SECTION 7 - GROUP ACCOUNTS**

**THE GROUP MOVEMENT IN RESERVES STATEMENT**

<b><u>Movement in Reserves During 2021/22</u></b>	General Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Major Repairs Reserve	Capital Grants Unapplied Reserve	Total Useable BMBC Reserves	Unusable BMBC Reserves	Total BMBC Reserves	Authority's Share of Reserves of Subsidiaries, Associates and Joint Ventures	Total Group Reserves
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>Balance of Reserves at 1st April 2021</b>	<b>195,302</b>	<b>30,952</b>	<b>17,086</b>	<b>19,014</b>	<b>11,062</b>	<b>273,416</b>	<b>(144,898)</b>	<b>128,518</b>	<b>8,452</b>	<b>136,970</b>
Total Comprehensive Expenditure & Income	(42,132)	(21,231)	-	-	-	(63,363)	247,956	184,593	(28,450)	156,143
Adjustments Between Council and Group Reserves	(38,473)	-	-	-	-	(38,473)	-	(38,473)	38,473	-
Adjustments Between Accounting Basis & Reporting Basis Under Regulations	102,435	19,122	8,007	(895)	8,511	137,180	(137,180)	-	-	-
<b>Net Increase / (Decrease) in 2021/22</b>	<b>21,830</b>	<b>(2,109)</b>	<b>8,007</b>	<b>(895)</b>	<b>8,511</b>	<b>35,344</b>	<b>110,776</b>	<b>146,120</b>	<b>10,023</b>	<b>156,143</b>
<b>Balance of Reserves at 31st March 2022</b>	<b>217,132</b>	<b>28,843</b>	<b>25,093</b>	<b>18,119</b>	<b>19,573</b>	<b>308,760</b>	<b>(34,122)</b>	<b>274,638</b>	<b>18,475</b>	<b>293,113</b>

## STATEMENT OF ACCOUNTS 2021/22

### THE GROUP MOVEMENT IN RESERVES STATEMENT (CONTINUED)

<b><u>Movement in Reserves During 2020/21</u></b> <b><u>(Restated)</u></b>	General Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Major Repairs Reserve	Capital Grants Unapplied Reserve	<b>Total Useable BMBC Reserves</b>	<b>Unusable BMBC Reserves</b>	<b>Total BMBC Reserves</b>	Authority's Share of Reserves of Subsidiaries, Associates and Joint Ventures	<b>Total Group Reserves</b>
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>Balance of Reserves at 1st April 2020</b>	<b>133,875</b>	<b>31,817</b>	<b>16,810</b>	<b>14,821</b>	<b>8,854</b>	<b>206,177</b>	<b>(157,264)</b>	<b>48,913</b>	<b>15,458</b>	<b>64,371</b>
Reporting of Schools Budget Deficit to New Adjustment Account at 1st April 2020	5,224	-	-	-	-	5,224	(5,224)	-	-	-
<b>Restated Balance of Reserves at 1st April 2020</b>	<b>139,099</b>	<b>31,817</b>	<b>16,810</b>	<b>14,821</b>	<b>8,854</b>	<b>211,401</b>	<b>(162,488)</b>	<b>48,913</b>	<b>15,458</b>	<b>64,371</b>
Total Comprehensive Expenditure & Income	45,049	(9,845)	-	-	-	35,204	75,840	111,044	(38,445)	72,599
Adjustments Between Council and Group Reserves	(31,439)	-	-	-	-	(31,439)	-	(31,439)	31,439	-
Adjustments Between Accounting Basis & Funding Basis Under Regulations	42,593	8,980	276	4,193	2,208	58,250	(58,250)	-	-	-
<b>Net Increase / (Decrease) in 2020/21</b>	<b>56,203</b>	<b>(865)</b>	<b>276</b>	<b>4,193</b>	<b>2,208</b>	<b>62,015</b>	<b>17,590</b>	<b>79,605</b>	<b>(7,006)</b>	<b>72,599</b>
<b>Balance of Reserves at 31st March 2021</b>	<b>195,302</b>	<b>30,952</b>	<b>17,086</b>	<b>19,014</b>	<b>11,062</b>	<b>273,416</b>	<b>(144,898)</b>	<b>128,518</b>	<b>8,452</b>	<b>136,970</b>

# STATEMENT OF ACCOUNTS 2021/22

## THE GROUP COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

2020/21 (Restated)				2021/22		
Gross Expenditure £000s	Gross Income £000s	Net Expenditure £000s		Gross Expenditure £000s	Gross Income £000s	Net Expenditure £000s
			<b>Net Cost of Services:</b>			
143,626	(96,228)	47,398	Children's Services	159,912	(98,318)	61,594
103,503	(27,454)	76,049	Place	211,160	(35,962)	175,198
40,344	(72,493)	(32,149)	Housing Revenue Account	41,825	(73,471)	(31,646)
92,144	(42,716)	49,428	Adults & Communities	104,859	(51,123)	53,736
10,323	(8,366)	1,957	Public Health	11,414	(8,944)	2,470
113,222	(100,993)	12,229	Core Services	99,749	(98,346)	1,403
12,867	(29,718)	(16,851)	Corporate Services	20,348	(30,877)	(10,529)
32,937	(22,542)	10,395	Exceptional Item – COVID 19	24,066	(23,217)	849
37,397	(830)	36,567	Berneslai Homes	42,806	218	43,024
646	(62)	584	Penistone Grammar Trust	585	(65)	520
<b>587,009</b>	<b>(401,402)</b>	<b>185,607</b>	<b>Net Cost of Services</b>	<b>716,724</b>	<b>(420,105)</b>	<b>296,619</b>
			<b>Other Operating Income &amp; Expenditure:</b>			
414	-	414	Parish Council Precepts	468	-	468
1,666	-	1,666	Payments to Central Government Housing Capital Receipts Pool	1,666	-	1,666
4,396	(5,962)	(1,566)	(Gains) / Losses on The Disposal of Non-Current Assets	12,921	(13,208)	(287)
6,769	-	6,769	Exceptional Item – Loss on Disposal of Non-Current Assets Relating to School Transfers	2,920	-	2,920
<b>13,245</b>	<b>(5,962)</b>	<b>7,283</b>	<b>Total Other Operating Expenditure</b>	<b>17,975</b>	<b>(13,208)</b>	<b>4,767</b>
			<b>Financing &amp; Investment Income &amp; Expenditure:</b>			
23,747	-	23,747	Interest Payable on Debt	23,475	-	23,475
76	-	76	Interest Element of Finance Leases	57	-	57
19,395	-	19,395	Interest Payable on PFI Unitary Payments	19,621	-	19,621
10,289	-	10,289	Net Interest on The Defined Benefit Liability / Asset	10,374	-	10,374
-	-	-	Movement in Fair Value of Financial Assets	-	-	-
396	-	396	Expected Credit Loss Model	50	-	50
-	-	-	Premium Incurred on Early Redemption of Debt	-	-	-
-	(819)	(819)	Investment Interest Income	-	(639)	(639)
-	(113)	(113)	Dividends Receivable	-	(446)	(446)
-	(10)	(10)	Interest Received on Finance Leases	-	(10)	(10)
4,803	(4,455)	348	(Surplus) / Deficit of Trading Undertakings or Other Operations	5,188	(5,985)	(797)
-	-	-	Subsidiary Taxation	-	-	-
<b>58,706</b>	<b>(5,397)</b>	<b>53,309</b>	<b>Total Financing &amp; Investment Income &amp; Expenditure</b>	<b>58,765</b>	<b>(7,080)</b>	<b>51,685</b>

Continued overleaf.

## STATEMENT OF ACCOUNTS 2021/22

### THE GROUP COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT (CONTINUED)

2020/21 (Restated)				2021/22		
Gross Expenditure £000s	Gross Income £000s	Net Expenditure £000s		Gross Expenditure £000s	Gross Income £000s	Net Expenditure £000s
			<b>Taxation &amp; Non Specific Grant Income:</b>			
-	(35,966)	(35,966)	Recognised Capital Grants & Contributions	-	(46,170)	(46,170)
-	(24,924)	(24,924)	Exceptional Item – COVID 19 Related General Grants	-	(15,555)	(15,555)
-	(19,459)	(19,459)	Section 31 Grant	-	(8,215)	(8,215)
-	(12,954)	(12,954)	Revenue Support Grant (RSG)	-	(13,026)	(13,026)
-	(102,437)	(102,437)	Council Tax	-	(107,693)	(107,693)
-	(15,034)	(15,034)	Business Rates Retention Scheme – Locally Retained	-	(21,906)	(21,906)
-	(32,735)	(32,735)	Business Rates Retention Scheme – Top Up Grant	-	(32,735)	(32,735)
-	<b>(243,509)</b>	<b>(243,509)</b>	<b>Total Taxation &amp; Non Specific Grant Income</b>	-	<b>(245,300)</b>	<b>(245,300)</b>
<b>658,960</b>	<b>(656,270)</b>	<b>2,690</b>	<b>(Surplus) / Deficit on Provision of Services</b>	<b>793,464</b>	<b>(685,693)</b>	<b>107,771</b>
			<b>Other Comprehensive Income &amp; Expenditure:</b>			
3,023	(98,979)	(95,956)	(Gains) / Losses on Revaluation of Property, Plant & Equipment Assets	5,649	(106,018)	(100,369)
21	-	21	(Gains) / Losses on Revaluation of Financial Instruments	-	(20)	(20)
16,724	3,922	20,646	Actuarial (Gains) / Losses on Pension Assets / Liabilities	(163,527)	-	(163,527)
<b>19,768</b>	<b>(95,057)</b>	<b>(75,289)</b>	<b>Other Comprehensive Income &amp; Expenditure</b>	<b>(157,878)</b>	<b>(106,038)</b>	<b>(263,916)</b>
<b>678,728</b>	<b>(751,327)</b>	<b>(72,599)</b>	<b>Total Comprehensive Income &amp; Expenditure</b>	<b>635,586</b>	<b>(791,731)</b>	<b>(156,145)</b>

# STATEMENT OF ACCOUNTS 2021/22

## GROUP BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2021

2020/21 (Restated) £000s		2021/22 £000s	2021/22 £000s
	<b>NON-CURRENT ASSETS</b>		
	<b>Property Plant and Equipment:</b>		
647,463	- Council Dwellings	715,990	
317,948	- Other Land & Buildings	335,255	
8,863	- Vehicles, Plant, Furniture & Equipment	8,308	
283,291	- Infrastructure Assets	299,733	
-	- Community Assets	-	
107,118	- Assets Under Construction	8,592	
1,769	- Surplus Assets	2,228	
<b>1,366,452</b>			<b>1,370,106</b>
11,215	Heritage Assets	11,659	
768	Investment Properties	759	
815	Intangible Assets	548	
4,494	Long Term Investments	4,487	
1,948	Long Term Debtors	3,140	
<b>19,240</b>			<b>20,593</b>
<b>1,385,692</b>	<b>Total Non-Current Assets</b>		<b>1,390,699</b>
	<b>CURRENT ASSETS</b>		
8,413	Assets 'Held for Sale'	4,664	
60,164	Short Term Investments	134,711	
1,751	Inventories	2,127	
10,290	Local Taxation Debtors	10,341	
(10,243)	Impairment of Local Taxation Debtors	(10,424)	
49,003	Other Short Term Debtors	55,860	
(6,494)	Impairment of Short Term Debtors	(6,348)	
-	Corporation Tax Asset	-	
61,473	Cash & Cash Equivalents	67,521	
<b>174,357</b>	<b>Total Current Assets</b>		<b>258,452</b>
<b>1,560,049</b>	<b>TOTAL GROUP ASSETS</b>		<b>1,649,151</b>
	<b>CURRENT LIABILITIES</b>		
(21,788)	Short Term Borrowing	(37,307)	
(8,797)	Other Short Term Liabilities	(8,428)	
(46,392)	Short Term Creditors	(71,651)	
-	Corporation Tax Liability	-	
(6,368)	Provisions	(4,754)	
(23,602)	Capital Grants Receipts in Advance	(34,528)	
(6,295)	Revenue Grants Receipts in Advance	(3,335)	
-	Bank Overdraft	-	
<b>(113,242)</b>	<b>Total Current Liabilities</b>		<b>(160,003)</b>
	<b>LONG TERM LIABILITIES</b>		
(628,230)	Long Term Borrowing	(653,158)	
(194,062)	Other Long Term Liabilities	(185,633)	
(4,521)	Long Term Provisions	(4,060)	
(483,024)	Retirement Benefit Obligations	(353,182)	
<b>(1,309,837)</b>	<b>Total Long Term Liabilities</b>		<b>(1,196,033)</b>
<b>(1,423,079)</b>	<b>TOTAL GROUP LIABILITIES</b>		<b>(1,356,036)</b>
<b>136,970</b>	<b>GROUP NET ASSETS</b>		<b>293,115</b>

Continued overleaf

## STATEMENT OF ACCOUNTS 2021/22

### GROUP BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2021 (CONTINUED)

2020/21 (Restated) £000s		2021/22 £000s	2021/22 £000s
	<b>BMBC USEABLE RESERVES:</b>		
195,302	- General Fund	217,132	
30,952	- Housing Revenue Account	28,843	
17,086	- Useable Capital Receipts Reserve	25,093	
19,014	- Major Repairs Reserve	18,119	
11,062	- Capital Grant Unapplied Reserve	19,573	
<b>273,416</b>	<b>TOTAL BMBC USEABLE RESERVES</b>		<b>308,760</b>
	<b>BMBC UNUSABLE RESERVES:</b>		
(35,182)	- Capital Adjustment Account	(133,502)	
497	- Deferred Capital Receipts Reserve	496	
(11,473)	- Financial Instruments Adjustment Account	(10,889)	
(444,961)	- Pensions Reserve	(328,247)	
(431)	- Financial Instrument Revaluation Reserve	(431)	
352,241	- Revaluation Reserve	442,894	
(2,482)	- Accumulated Absences Account	(2,548)	
8,650	- Collection Fund Adjustment Account	16,051	
(11,757)	- DSG Deficit Adjustment Account	(17,946)	
<b>(144,898)</b>	<b>TOTAL BMBC UNUSABLE RESERVES</b>		<b>(34,122)</b>
<b>128,518</b>	<b>TOTAL BMBC RESERVES</b>		<b>274,638</b>
	<b>OTHER GROUP ENTITY USEABLE RESERVES:</b>		
11,819	- Berneslai Homes Retained Surplus	11,413	
508	- Penistone Grammar Trust – Unrestricted Funds	588	
<b>12,327</b>	<b>TOTAL OTHER GROUP ENTITY USEABLE RESERVES</b>		<b>12,001</b>
	<b>OTHER GROUP ENTITY UNUSABLE RESERVES:</b>		
(39,626)	- Berneslai Homes Pensions Reserve	(25,716)	
35,751	- Penistone Grammar Trust – Restricted Funds	32,192	
<b>(3,875)</b>	<b>TOTAL OTHER GROUP ENTITY UNUSABLE RESERVES</b>		<b>6,476</b>
<b>8,452</b>	<b>TOTAL OTHER GROUP ENTITY RESERVES</b>		<b>18,477</b>
<b>136,970</b>	<b>TOTAL GROUP RESERVES</b>		<b>293,115</b>

**STATEMENT OF ACCOUNTS 2021/22**  
**GROUP CASH FLOW STATEMENT**

2020/21 (Restated) £000s		2021/22 £000s	2021/22 £000s
2,690	<b>Net (Surplus) / Deficit on Provision of Services</b>		<b>107,771</b>
	<b><u>Adjustments to Net Surplus or Deficit on The Provision of Services for Non-Cash Movements:</u></b>		
(80,212)	- Depreciation & Impairment	(167,952)	
(23,512)	- Pension Fund Adjustments	(32,810)	
(11,166)	- Carrying Amount of Non-Current Assets Sold	(15,842)	
(1,147)	- (Increase) / Decrease in Provisions	2,025	
176	- Increase / (Decrease) in Inventories	376	
(15,898)	- Increase / (Decrease) in Debtors	(4,365)	
(2,736)	- (Increase) / Decrease in Creditors	(9,003)	
(136)	- Other Non-Cash Adjustments	(323)	
<b>(134,631)</b>			<b>(227,894)</b>
-	- Taxation Paid		-
	<b><u>Adjustments for Items Included in the Net (Surplus) or Deficit on the Provision of Services that are Investing &amp; Financing Activities:</u></b>		
35,967	- Capital Grants Recognised Through Comprehensive Income & Expenditure Statement	46,170	
-	- Premiums Paid on Early Settlement of Debt	-	
6,088	- Proceeds From The Sale of Property, Plant & Equipment, Investment Property & Intangible Assets	13,444	
<b>42,055</b>			<b>59,614</b>
<b>(89,886)</b>	<b>Net Cash (Inflow) / Outflow From Operating Activities</b>		<b>(60,509)</b>
64,494	<b>Net Cash (Inflow) / Outflow From Investing Activities</b>		90,724
46,222	<b>Net Cash (Inflow) / Outflow From Financing Activities</b>		(36,263)
<b>20,830</b>	<b>Net (Increase) / Decrease in Cash &amp; Cash Equivalents</b>		<b>(6,048)</b>

**Reconciliation and Analysis of Group Cash & Cash Equivalent Balances**

2020/21 £000s (Restated)		2021/22 £000s
<b>82,303</b>	<b>Group Cash &amp; Cash Equivalents as at 1<sup>st</sup> April</b>	<b>61,473</b>
(20,830)	Net Increase / (Decrease) in Cash & Cash Equivalents	6,048
<b>61,473</b>	<b>Group Cash &amp; Cash Equivalents as at 31<sup>st</sup> March</b>	<b>67,521</b>
	<b>Made Up Of The Following Elements:</b>	
	<u>BMBC Cash &amp; Cash Equivalents:</u>	
2	Cash Held By The Council	7
(12,314)	Cash in Transit	(3,542)
10,310	Bank Current Accounts	5,720
55,012	Short Term Deposits With Financial Institutions	54,510
<b>53,010</b>	<b>Total BMBC Cash &amp; Cash Equivalents</b>	<b>56,695</b>
	<u>Other Group Entity Cash &amp; Cash Equivalents:</u>	
321	Bank Current Accounts	1,526
8,142	Short Term Deposits With Financial Institutions	9,300
<b>8,463</b>	<b>Total Other Group Entity Cash &amp; Cash Equivalents</b>	<b>10,826</b>
<b>61,473</b>	<b>Group Cash &amp; Cash Equivalents as at 1<sup>st</sup> April</b>	<b>67,521</b>



# STATEMENT OF ACCOUNTS 2021/22

## NOTES TO THE GROUP ACCOUNTS

### **Note A – Critical Judgements**

Description:	This note sets out the Council's approach to consideration of the group accounts.
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The Council has reviewed its relationship and interest with external organisations and concludes that it does have an interest in subsidiaries, associated companies and joint ventures that are material both individually and in aggregate and therefore a set of Group Accounts has been prepared. This consideration has been made under the provisions of IFRS 10 ('Consolidated Financial Statements') and IFRS 11 ('Joint Arrangements') as required by The Code.

### **Note B – Group Boundary**

Description:	This note explains the rationale of the related organisations that have been consolidated into the group accounts and on the basis of consolidation.
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A review has been undertaken by the Council considering all companies in which it has an interest. The interests in these bodies have been analysed to consider whether the Council has the potential to control or influence the bodies' operating and financial policies.

Entities identified to be included within the group's boundary are detailed below:

#### Berneslai Homes Ltd

Berneslai Homes Ltd is a 100% wholly owned company of the Council and is an Arm's Length Management Organisation responsible for managing homes on behalf of the Council. Specifically, it is responsible for managing all the landlord services for the Council's 18,095 homes including rent collection, arrears recovery, repairs and maintenance, dealing with empty properties and all tenancy matters.

Financial Year End - Berneslai Homes Ltd shares the same financial year as the Council (1<sup>st</sup> April – 31<sup>st</sup> March).

Consolidation Method - The accounts of Berneslai Homes Ltd have been consolidated on a line by line basis with intra-group balances and transactions being eliminated in full on consolidation as per The Code. There is no statutory provision for Berneslai Homes' pension liability included with these Group Accounts.

#### Penistone Grammar Trust

Penistone Grammar Trust is a charity trust that is responsible for the running of Penistone Grammar Advanced Learning Centre (ALC) and associated buildings. The Council is sole trustee in Penistone Grammar Trust.

Financial Year End – Penistone Grammar Trust shares the same financial year as the Council (1<sup>st</sup> April – 31<sup>st</sup> March).

Consolidation Method - The accounts of Penistone Grammar Trust have been consolidated on a line by line basis with intra-group balances and transactions being eliminated in full on consolidation as per The Code.

#### Joint Ventures

The Council also holds shareholdings in a number of other companies that is deemed non-material for group accounts purposes. For information on these entities, [Note 17](#) refers.

### **Note C – Prior Year Restatement**

Description:	This note outlines the restatement of the prior year comparators.
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The 2020/21 comparative figures have been amended by £2.058M ~~restated~~ in the group accounts only, where appropriate, to reflect the revised/final 2020/21 pension liability position for Berneslai Homes. This information was not available for the 2020/21 draft accounts and subsequently identified during the 2020/21 audit process. The Council considered this as not material in 2020/21, to amend the group accounts. ~~change not material to change at the time but to main the~~

However, to maintain the integrity of Berneslai Homes' 2021/22 accounts and reflect the correct opening balances for the group, the comparators have been amended. Additionally, this is not material to the group and the Council and it does not give rise to a Prior Period Adjustment under the relevant accounting principles for 2021/22.

## STATEMENT OF ACCOUNTS 2021/22

### Note D - Expenditure & Income Analysed By Nature

Description:	This note shows the Surplus or Deficit on the Provision of Services within the Group CIES on a subjective basis.
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The Group's expenditure and income is analysed as follows:

<b>Expenditure / Income</b>	<b>2020/21 (Restated) £000s</b>	<b>2021/22 £000s</b>
<b>Expenditure:</b>		
Employee Benefits Expenses	195,575	212,489
Other Services Expenses	310,946	330,170
Support Service Recharges	-	-
Depreciation, Amortisation, Impairment	85,687	179,303
Interest Payments	53,507	53,527
Precepts & Levies	414	468
Payments to Housing Capital Receipts Pool	1,666	1,666
Write Out NBV Relating to the Disposal of Assets	11,165	15,841
<b>Total Expenditure</b>	<b>658,960</b>	<b>793,464</b>
<b>Income:</b>		
Fees, Charges & Other Service Income	(133,085)	(140,916)
Interest & Investment Income	(950)	(1,103)
Income From Council Tax & Non-Domestic Rates	(117,470)	(129,599)
Government Grants & Contributions	(398,803)	(400,867)
Sale Proceeds Relating to the Disposal of Assets	(5,962)	(13,208)
<b>Total Income</b>	<b>(656,270)</b>	<b>(685,693)</b>
<b>Surplus or Deficit on the Provision of Services</b>	<b>2,690</b>	<b>107,771</b>

### Note E - Financial Instruments

Description:	Financial Instruments are any contract that gives rise to a financial asset of one entity and a financial liability of another entity. This note explains the Group's financial instruments and the impact on the accounts.
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The following categories of financial instrument are carried in the Group Balance Sheet:

31 <sup>st</sup> March 2021			31 <sup>st</sup> March 2022	
Long Term £000s	Short Term £000s		Long Term £000s	Short Term £000s
		<b>Investments:</b>		
2,281	60,048	Loans & Receivables at Amortised Cost	2,254	134,593
2,324	116	Unquoted Equity Investment at Fair Value through Other Comprehensive Income	2,233	117
<b>4,605</b>	<b>60,164</b>	<b>Total Investments</b>	<b>4,487</b>	<b>134,710</b>
		<b>Debtors:</b>		
1,300	-	Amortised Cost	2,527	-
<b>1,300</b>	<b>-</b>	<b>Total Debtors **</b>	<b>2,527</b>	<b>-</b>
		<b>Cash Equivalents:</b>		
-	63,154	Amortised Cost	-	63,810
<b>-</b>	<b>63,154</b>	<b>Total Cash Equivalents *</b>	<b>-</b>	<b>63,810</b>
<b>5,905</b>	<b>123,318</b>	<b>Total Financial Assets</b>	<b>7,014</b>	<b>198,520</b>
		<b>Borrowings:</b>		
(628,230)	(21,788)	Financial Liabilities at Amortised Cost	(653,157)	(37,307)
<b>(628,230)</b>	<b>(21,788)</b>	<b>Total Borrowings</b>	<b>(653,157)</b>	<b>(37,307)</b>
		<b>Other Liabilities:</b>		
(194,062)	(8,797)	Amortised Cost	(185,633)	(8,428)
<b>(194,062)</b>	<b>(8,797)</b>	<b>Total Other Liabilities</b>	<b>(185,633)</b>	<b>(8,428)</b>
<b>(822,292)</b>	<b>(30,585)</b>	<b>Total Financial Liabilities</b>	<b>(838,790)</b>	<b>(45,735)</b>

## STATEMENT OF ACCOUNTS 2021/22

\* The total Cash Equivalents figure in the table above is included within the 'Cash & Cash Equivalents' figure in the Balance Sheet, rather than within 'Short Term Investments'.

\*\* The Total Debtors figures in the table above is included within the 'Short Term Debtors' figure in the Balance Sheet.

### Note F - Debtors

Description:	Other Short Term Debtors are assets representing the amounts owed to the Group in respect of other debts.
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31 <sup>st</sup> March 2021				31 <sup>st</sup> March 2022		
Total Debtors	Impairment For Bad Debts	Total		Total Debtors	Impairment For Bad Debts	Total
£000s	£000s	£000s		£000s	£000s	£000s
12,578	(6,494)	<b>6,084</b>	Trade Receivables	11,536	(6,348)	<b>5,188</b>
13,750	-	<b>13,750</b>	Prepayments & Accrued Grant Income	16,394	-	<b>16,394</b>
22,675	-	<b>22,675</b>	Other Receivable Amounts	27,930	-	<b>27,930</b>
<b>49,003</b>	<b>(6,494)</b>	<b>42,509</b>	<b>Total</b>	<b>55,860</b>	<b>(6,348)</b>	<b>49,512</b>

### Note G - Creditors

Description:	Short Term Creditors are financial liabilities arising from the contractual obligation to pay cash in the future for goods or services or other benefits that have been received or supplied and have been invoiced or formally agreed with the supplier.
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31 <sup>st</sup> March 2021 £000s		31 <sup>st</sup> March 2022 £000s
(8,099)	Trade Creditors	(10,154)
(15,444)	Other Creditors	(28,202)
(3,722)	Capital Creditors	(6,312)
(6,066)	Receipts in Advance	(4,777)
(4,104)	Payroll Creditors	(6,230)
(1,120)	NNDR	(7,432)
(4,929)	Council Tax	(4,581)
(2,908)	Other Tax & Social Security	(3,963)
<b>(46,392)</b>	<b>Total</b>	<b>(71,651)</b>

## STATEMENT OF ACCOUNTS 2021/22

### Note H - Defined Benefit Pension Schemes

Description:

A Defined Benefit Pension Scheme is one that is not classed as a defined contribution scheme. This note explains such schemes that the Group is party to.

2020/21 (Restated)				2021/22		
BMBC £000s	BH £000s	Group £000s		BMBC £000s	BH £000s	Group £000s
			<b>Comprehensive Income &amp; Expenditure Statement:</b>			
			<i>Cost of Services:</i>			
28,677	4,228	32,905	- Current Service Cost	38,448	5,837	44,285
-	-	-	- Past Service Costs	292	-	292
565	108	673	- Settlements & Curtailments	(626)	-	(626)
459	68	527	- Administration Expenses	-	-	-
			<i>Financing &amp; Investment Income &amp; Expenditure:</i>			
9,537	752	10,289	- Net Interest Cost	9,499	875	10,374
<b>39,238</b>	<b>5,156</b>	<b>44,394</b>	<b>Total Post Employment Benefit Charged to the Surplus or Deficit on the Provision of Services</b>	<b>47,613</b>	<b>6,712</b>	<b>54,325</b>
			<i>Other Post-Employment Benefits Charged to the Comprehensive Income &amp; Expenditure Statement:</i>			
			<i>Re-measurement of The Net Benefit Liability Comprising:</i>			
(178,676)	(21,583)	(200,259)	- Return on Plan Assets (Excluding The Amount Included In Net Interest Expense)	(86,081)	(10,478)	(96,559)
(29,669)	(2,514)	(32,183)	- Experience (Gains) / Losses	3,739	335	4,074
-	-	-	- Actuarial (Gains) and Losses On Changes in Demographic Assumptions	-	-	-
225,069	28,019	253,088	- Actuarial (Gains) and Losses On Changes in Financial Assumptions	(62,264)	(8,778)	(71,042)
-	-	-	- Business Combinations	-	-	-
<b>16,724</b>	<b>3,922</b>	<b>20,646</b>	<b>Total Post Employment Benefit Charged to Other Comprehensive Income &amp; Expenditure</b>	<b>(144,606)</b>	<b>(18,921)</b>	<b>(163,527)</b>
<b>55,962</b>	<b>9,078</b>	<b>65,040</b>	<b>Total Post Employment Benefit Charged to the Comprehensive Income &amp; Expenditure Statement</b>	<b>(96,993)</b>	<b>(12,209)</b>	<b>(109,202)</b>

2020/21 (Restated)				2021/22		
BMBC £000s	BH £000s	Group £000s		BMBC £000s	BH £000s	Group £000s
			<b>Movement in Reserves Statement:</b>			
(39,238)	-	(39,238)	- Reversal of Charges Made to the Surplus or Deficit for the Provision of Services for Post-Employment Benefits in Accordance with The Code	(47,613)	-	(47,613)
			<b>Actual Amount Charged Against the General Fund Balance for Pensions for the Year:</b>			
19,357	-	19,357	Employers' Contributions Payable to Scheme	19,720	-	19,720
-	-	-	Retirement Benefits Payable to Pensioners	-	-	-
<b>(19,881)</b>	<b>-</b>	<b>(19,881)</b>	<b>Net Adjustment to Surplus or Deficit for the Provision of Services</b>	<b>(27,893)</b>	<b>-</b>	<b>(27,893)</b>

# STATEMENT OF ACCOUNTS 2021/22

## Pension Assets and Liabilities Recognised in the Balance Sheet

2020/21 (Restated)				2021/22		
BMBC £000s	BH £000s	Group £000s		BMBC £000s	BH £000s	Group £000s
(1,592,047)	(178,562)	(1,770,609)	Present Value of The Defined Benefit Obligation	(1,569,445)	(177,810)	(1,747,255)
1,148,649	138,936	1,287,585	Fair Value of Plan Assets	1,241,979	152,094	1,394,073
<b>(443,398)</b>	<b>(39,626)</b>	<b>(483,024)</b>	<b>Net Liability Arising From Defined Benefit Obligation</b>	<b>(327,466)</b>	<b>(25,716)</b>	<b>(353,182)</b>

## Reconciliation of Fair Value of the Scheme (Plan) Assets

2020/21 (Restated)				2021/22		
BMBC £000s	BH £000s	Group £000s		BMBC £000s	BH £000s	Group £000s
<b>963,028</b>	<b>116,188</b>	<b>1,079,216</b>	<b>Opening Balance at 1<sup>st</sup> April</b>	<b>1,148,649</b>	<b>138,936</b>	<b>1,287,585</b>
22,933	2,770	25,703	Interest Income	23,924	2,913	26,837
		-	<i>Re-measurement Gains and (Losses):</i>			-
178,676	21,583	200,259	- The Return on Plan Assets, Excluding the Amount Included in Net Interest Expense	86,081	10,478	96,559
(461)	(68)	(529)	Administration Expenses	-	-	-
-	-	-	Business Combinations	-	-	-
(1,714)	-	(1,714)	Settlements	(639)	-	(639)
20,920	1,553	22,473	Employer Contributions	18,939	1,701	20,640
6,079	898	6,977	Contributions by Scheme Participants	6,436	992	7,428
(40,812)	(3,988)	(44,800)	Benefits Paid	(41,411)	(2,926)	(44,337)
<b>1,148,649</b>	<b>138,936</b>	<b>1,287,585</b>	<b>Closing Balance at 31<sup>st</sup> March</b>	<b>1,241,979</b>	<b>152,094</b>	<b>1,394,073</b>

## Reconciliation of Present Value of the Scheme Liabilities (Defined Benefit Obligation)

2020/21 (Restated)				2021/22		
BMBC £000s	BH £000s	Group £000s		BMBC £000s	BH £000s	Group £000s
<b>(1,371,380)</b>	<b>(148,289)</b>	<b>(1,519,669)</b>	<b>Opening Balance at 1<sup>st</sup> April</b>	<b>(1,592,047)</b>	<b>(178,562)</b>	<b>(1,770,609)</b>
(28,678)	(4,228)	(32,906)	Current Service Cost	(38,448)	(5,837)	(44,285)
(32,470)	-	(32,470)	Past Service Costs	(33,423)	-	(33,423)
-	(3,522)	(3,522)	Interest Cost	(292)	(3,788)	(4,080)
(6,079)	(898)	(6,977)	Contributions by Scheme Participants	(6,436)	(992)	(7,428)
			<i>Re-measurement Gains and (Losses):</i>			
29,669	2,514	32,183	- Experience Gains / (Losses)	(3,739)	(335)	(4,074)
-	-	-	- Actuarial Gains / (Losses) Arising From Changes in Demographic Assumptions	-	-	-
(225,069)	(28,019)	(253,088)	- Actuarial Gains / (Losses) Arising From Changes in Financial Assumptions	62,264	8,778	71,042
(2,035)	(108)	(2,143)	Gains / (Losses) Curtailments	-	-	-
40,812	3,988	44,800	Benefits Paid	41,411	2,926	44,337
3,183	-	3,183	Liabilities Extinguished on Settlements	1,265	-	1,265
-	-	-	Business Combinations	-	-	-
<b>(1,592,047)</b>	<b>(178,562)</b>	<b>(1,770,609)</b>	<b>Closing Balance at 31<sup>st</sup> March</b>	<b>(1,569,445)</b>	<b>(177,810)</b>	<b>(1,747,255)</b>

# **STATEMENT OF ACCOUNTS 2021/22**

## **TECHNICAL ANNEX A**

### **THE COUNCIL'S ACCOUNTING POLICIES**

#### **1. General Principles**

The Statement of Accounts summarises the Council's transactions for the 2021/22 financial year and its position at the year-end of 31<sup>st</sup> March 2022. The Council is required to prepare an annual Statement of Accounts by the Accounts and Audit Regulations 2015 which those regulations require to be prepared in accordance with proper accounting practice. For local authorities, this proper accounting practice is predominantly contained in the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (The Code), supported by International Financial Reporting Standards and statutory guidance where applicable.

The accounting convention adopted is historic cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

#### **2. Accruals of Income and Expenditure – General**

Activity is accounted for in the year which it takes place, not simply when cash payments are made or received. In particular:

- Income 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 – where there is a gap between the date of supply and consumption they are carried as inventories on the Balance Sheet;
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made;
- 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; and
- Where income and expenditure has 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 it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to the Comprehensive Income & Expenditure Statement for the income which might not be collected.

#### **3. Accruals of Income and Expenditure – Accounting for Local Taxation**

Billing authorities in England are required by statute to maintain a separate fund for the collection and distribution of amounts due in respect of Council Tax and National Non-Domestic Rates (NNDR). The localisation of Business Rates from 1<sup>st</sup> April 2013 changed the way in which the Council accounts for NNDR. The key features of the fund relevant to accounting for Council Tax and National Non Domestic Rates in the core financial statements are:

- In its capacity as a billing authority, the Council acts as agent; it collects and distributes Council Tax / NNDR income on behalf of the major preceptors and itself;
- Whilst the income from Council Tax and NNDR for the year credited to the Collection Fund is the accrued income for the year, regulations determine when it should be released from the Collection Fund and transferred to the General Fund of the billing authority or paid out of the Collection Fund to major preceptors;
- The Council Tax and NNDR income included in the Comprehensive Income and Expenditure Statement is the Council's share of accrued income for the year. However, regulations determine the amount of Council Tax and NNDR that must be included in the Council's General Fund. Therefore, the difference between the income included in the Comprehensive Income & Expenditure Statement and the amount required by regulation to be credited to the General Fund is taken to the Collection Fund Adjustment Account and included as a reconciling item in the Movement in Reserves Statement;
- The Balance Sheet includes the Council's share of the end of year balances in respect of Council Tax and NNDR relating to arrears, impairment allowances for doubtful debts, overpayments and prepayments and appeals; and

## STATEMENT OF ACCOUNTS 2021/22

- Where debtor balances for the above are identified as impaired because of a likelihood arising from a past event that payments due under the statutory arrangements will not be made (fixed or determinable payments), the asset is written down and a charge made to the Collection Fund. The impairment loss is measured as the difference between the carrying amount and the revised future cash flows.

### **4. Acquired and Discontinued Operations**

There was no material acquired or discontinued operations during 2021/22.

### **5. Cash and Cash Equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable to the Council without notice or penalty (sometimes referred to as 'on call').

### **6. Material Items of Income and Expense / Exceptional Items**

Where items of income or expense are material, their nature and amount are disclosed separately in [Note 8](#). The Council has identified separately, any material transactions to or from a single supplier or customer.

Any exceptional items that are material in net terms are identified on the face of the Comprehensive Income and Expenditure Statement and analysed further in [Note 8](#) to the accounts. The Council has identified separately, items of expense or income which are material in terms of the Council's overall expenditure and are not expected to recur frequently or regularly.

### **7. Prior Period Adjustments, Changes in Accounting Policies, Estimates and Errors**

Prior period adjustments may arise as a result of a change in accounting policy or to correct material errors. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Council's financial position.

Where a change is made, it is applied retrospectively by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Any new accounting policies which have been adopted by the Council have been reflected within these accounting policies, together with a quantification of the impact of each accounting policy change on the prior period closing balances and comparative figures shown within this Statement of Accounts.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

### **8. Charges to Revenue for Non-Current Assets**

Services, support services and trading accounts are debited with the following amounts to record the cost of holding non-current assets during the year:

- Depreciation attributable to the assets used by the relevant service;
- Revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off; and
- Amortisation of intangible fixed assets attributable to the service.

The Council is not required to raise Council Tax to cover depreciation, revaluation and impairment losses or amortisations. However, it is required to make an annual provision from revenue (Minimum Revenue Provision – MRP) to contribute towards the reduction in its overall borrowing requirement, equal to an amount calculated on a prudent basis determined by the Council in accordance with statutory guidance. Depreciation, revaluation and impairment losses and amortisations are therefore replaced by the contribution in the General Fund balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

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## 9. Employee Benefits

### Benefits Payable During Employment

Short term employee benefits are those due to be settled within 12 months of the year end. For the Council, they typically include such benefits as wages and salaries and paid annual, flexi and sick leave. These are recognised in the accounts in the year in which the employee rendered service for the Council. An accrual has been made for the cost of holiday entitlement (including flexi-leave entitlement) earned by employees but not taken before the year end which employees can carry forward into the next financial year. The accrual has been based on wage and salary rates for the 2021/22 financial year, being the period in which the employee earns the benefit. The accrual is charged to the Surplus or Deficit on the Provision of Services within the Comprehensive Income and Expenditure Statement, but then reversed out through the Movement in Reserves Statement so that holiday benefits are charged to revenue in the financial year in which the holiday absence occurs.

### 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. They are charged on an accruals basis to the Surplus or Deficit on the Provision of Services within the Comprehensive Income and Expenditure Statement at the earlier of when the Council can no longer withdraw the offer of those benefits or when the Council recognises costs for a restructuring. It is the Council's policy not to offer enhanced termination benefits.

### Post-Employment Benefits

Employees of the Council are members of three separate pension schemes:

1. The Teachers' Pension Scheme, administered by Capita Teachers' Pensions on behalf of the Department for Education (DfE);
2. The NHS Pensions Scheme, administered by the NHS Business Services Authority; and
3. The Local Government Pension Scheme administered by the South Yorkshire Pensions Authority.

These respective schemes provide defined benefits to members (retirement lump sums and pensions), earned as employees work for the Council.

However, the arrangements for the Teachers' Scheme and the NHS Scheme mean that liabilities for these benefits cannot ordinarily be identified specifically to the Council. The schemes are therefore accounted for as if it was a defined contribution scheme and no liability for future payments of benefits is recognised in the Balance Sheet. The People service line in the Comprehensive Income and Expenditure Statement is charged with contributions payable to Teachers' Pensions Scheme in the year and the Public Health line in the Comprehensive Income and Expenditure Statement is charged with contributions payable to the NHS Pensions Scheme.

### The Local Government Pension Scheme

The Local Government Pension Scheme is accounted for as a defined benefit scheme:

1. The liabilities of the South Yorkshire Pension Fund attributable to the Council are included in the Balance Sheet on an actuarial basis, using the projected unit method i.e. 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 of future earnings for current employees;
2. Liabilities are discounted to their value at current prices, using a discount rate of 2.6%, based on the weighted average of spot yields on AA rated corporate bonds;
3. The assets of the South Yorkshire Pension Fund attributable to the Council are included in the Balance Sheet at their fair value:
  - Quoted securities – current bid price;
  - Unquoted securities – professional estimate;
  - Unitised securities – current bid price; and
  - Property – market value.
4. The change in the net pensions liability is analysed into the following components:



## STATEMENT OF ACCOUNTS 2021/22

- Current Service Cost – the increase in liabilities as a result of a year’s service earned this year, allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked;
- Past Service Cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years, charged to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement;
- Net Interest on the Net Defined Benefit Liability / Asset, i.e. Net Interest Expense for the Council – the change during the period in the net defined benefit liability / asset that arises from the passage of time, charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability / asset at the beginning of the period, taking into account any changes in the net defined benefit liability / asset during the period as a result of contribution and benefit payments;
- Re-measurements comprising:
  - a. The Return on Plan Assets – excluding amounts included in net interest on the net defined benefit liability / asset – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure; and
  - b. Actuarial Gains and Losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Contributions paid to the South Yorkshire Pensions Authority – cash paid as employer’s contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General 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 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 General Fund of being required to account for retirement benefits on the basis of such cash flows rather than as benefits are earned by employees.

### Discretionary Benefits

The Council has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. The Council’s current policy is not to award enhancements for non-school Council employees i.e. those who are members of the Local Government Pension Scheme. However, awards are not prohibited and can be made in exceptional circumstances. Where they are made, any liabilities estimated to arise as a result are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

### **10. Events After the Balance Sheet Date**

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of event can be identified:

1. Those that provide evidence of conditions that existed at the end of the reporting period – the Statement of Accounts is adjusted to reflect such events, where material; and
2. Those that are indicative of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material impact, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

# STATEMENT OF ACCOUNTS 2021/22

## 11. Financial Instruments

### Financial Liabilities

Financial liabilities are recognised on the Balance Sheet when the Council becomes party to the contractual provisions of a financial instrument and are initially measured at fair value and carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure section of 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. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised. For most of the borrowings that the Council has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest) and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Gains and losses on the repurchase or early settlement of borrowing are credited and debited to the Financing and Investment Income and Expenditure section of the Comprehensive Income and Expenditure Statement in the year of repurchase / settlement. However, where repurchase has taken place as part of a restructuring of the loan portfolio that involves the modification or exchange of existing instruments, the premium or discount is respectively added to or deducted from the amortised cost of the new or modified loan and the write-down to the Comprehensive Income and Expenditure Statement is spread over the life of the loan by an adjustment to the effective interest rate.

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement, regulations allow the impact on the General Fund balance to be spread over future years. The Council has a policy of either spreading the gain / loss over the remaining term of the loan against which the premium was payable or discount receivable when it was repaid or a shorter period where it is deemed to be more prudent to do so. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund balance is managed by a transfer to or from the Financial Instruments Adjustment Account (FIAA) in the Movement in Reserves Statement.

### Financial Assets

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets and their cash flow characteristics. There are three main classes of financial assets measured at:

- amortised cost
- fair value through profit or loss (FVPL), and
- fair value through other comprehensive income (FVOCI)

The Council's business model is to hold investments to collect contractual cash flows. Financial assets are therefore classified as amortised cost, except for those whose contractual payments are not solely payment of principal and interest (i.e. where the cash flows do not take the form of a basic debt instrument).

### Financial Assets Measured at Amortised Cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the Council 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 Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement (CIES) for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the financial assets held by the Council, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the CIES is the amount receivable for the year in the loan agreement.

- Any gains and losses that arise on the derecognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the CIES.

### Expected Credit Loss Model

The Council recognises expected credit losses on all of its financial assets held at amortised cost [or where relevant FVOCI], either on a 12-month or lifetime basis. The expected credit loss model also applies to lease receivables and contract assets. Only lifetime losses are recognised for trade receivables (debtors) held by the Council.

The Council's trade debtors are not subject to internal credit rating and have been collectively assessed using provision matrices - based on historical data for defaults adjusted for current and forecast economic conditions. Debt write-off is

## STATEMENT OF ACCOUNTS 2021/22

considered when normal recovery procedures have been unable to secure payment. Prior to write-off, all possible action will have been taken to secure the debt, however the extent to which it is pursued is dependent on the amount of the debt and the financial circumstances of the debtor.

With the exception of trade debtors where the simplified approach has been adopted, impairment losses are calculated to reflect the expectation that the future cash flows might not take place because the borrower could default on their obligations. Credit risk plays a crucial part in assessing losses. Where risk has increased significantly since an instrument was initially recognised, losses are assessed on a lifetime basis. Where risk has not increased significantly or remains low, losses are assessed on the basis of 12-month expected losses.

The Council has a portfolio of loans to local businesses which are assessed on an individual instrument basis. Loss allowances have been assessed using a range of factors such as the purpose of the loan, any amounts past due, any rescheduling that has taken place and whether or not the loan is secured. Where the risk of loss has increased since the loan was made, expected credit losses have been assessed on a lifetime basis. All other loans have been assessed on a 12-month basis. Further details are disclosed in [Note 27](#).

### Financial Assets Measured at Fair Value through Profit of Loss

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 as they arrive in the Surplus or Deficit on the Provision of Services.

The Council has a limited number of shareholdings which would typically be measured at FVPL; however, the Council has designated these equity investments as fair value through other comprehensive income on the basis that:

- They are not quoted in an active market; and
- They are not held for trading.

### **12. Government Grants and Contributions**

Whether paid on account, by instalments or in arrears, government grants, third party contributions and donations are recognised as due to the Council when there is a reasonable assurance that:

- The Council will comply with the conditions attached to the payments; and
- The grants or contributions will be received.

Amounts recognised as due to the Council are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as Receipts in Advance under liabilities. When conditions are satisfied, the grant or contribution is credited to the relevant service line in the Net Cost of Services within the Comprehensive Income and Expenditure Statement (for service specific revenue grants) or to the Taxation and Non-Specific Grant Income line (for all capital grants, non-ring-fenced and general revenue grants).

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

### **13. Heritage Assets (Tangible and Intangible)**

The Council's Heritage Assets are held in various locations across the Borough. These assets are held to increase people's knowledge, understanding and appreciation of the Borough's history and local area.

Heritage Assets are recognised and measured (including the treatment of revaluation gains and losses) in accordance with the Council's accounting policy on Property, Plant and Equipment (see Accounting Policy 21 below). However, some of the rules are relaxed in relation to Heritage Assets as detailed below:

- All of the Heritage Assets are deemed to have an indeterminable life with a high residual value and therefore the Council does not consider it appropriate to charge depreciation on these assets;

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- Each category of Heritage Assets is revalued periodically by external valuers for insurance purposes and is carried on the Council's Balance Sheet at this valuation, as a proxy for open market valuations. There is no prescribed minimum period in which these valuations should occur within The Code of Practice;
- The collection of Heritage Assets held by the Council is relatively static with acquisitions and donations being rare. Where acquisitions have been made, these are initially valued at cost and subsequently revalued in accordance with the rest of the collection. Donations are recognised at valuation undertaken by an external valuer as appropriate;
- The carrying value of Heritage Assets is reviewed where there is evidence of impairment (e.g. where there is evidence of physical deterioration or breakage etc.). Any impairment identified is recognised and measured in accordance with the Council's policy on impairment of Property, Plant and Equipment (see Accounting Policy 21 below); and
- Where Heritage Assets have been disposed of, the proceeds are accounted for in accordance with the Council's policy on disposal of Property, Plant and Equipment. Disposal proceeds are accounted for in accordance with the statutory requirements relating to capital expenditure and capital receipts and are disclosed separately in the notes to the accounts.

### 14. Intangible Assets

Expenditure on non-monetary assets that do not have physical substance but are identifiable and controlled by the Council (e.g. software licences) is capitalised at cost, when it is expected that future economic benefits or service potential will flow to the Council.

Internally generated assets are capitalised where it is demonstrable that the project is technically feasible, is intended to be completed and the Council will be able to generate future economic benefits or service potential from the asset. Expenditure is capitalised where it can be measured reliably as attributable to the asset and is restricted to that incurred during the development phase.

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Council can be determined by reference to an active market. No intangible asset held by the Council meets these conditions and therefore all such assets are carried at amortised cost.

The depreciable amounts for intangible assets are amortised over their useful lives and debited to the relevant services line in the Comprehensive Income and Expenditure Statement.

An asset is tested for impairment whenever there is an indication that the asset might be impaired. Any losses recognised are posted to the relevant service lines in the Comprehensive Income and Expenditure Statement.

The written off value of disposal is not a charge against Council Tax, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund balance in the Movement in Reserves Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation and impairment losses are not permitted to have an impact on the General Fund balance. Amounts are appropriated to the Capital Adjustment Account from the General Fund balance in the Movement in Reserves Statement.

### 15. Interest in Companies and Other Entities

The Council has interests in companies and other entities that have the nature of subsidiaries, associates and joint ventures which may require it to prepare Group Accounts, where material. Included within these entities are three Trading Companies recently set up to allow the Council to trade more flexibly, in a commercial environment. Details of these companies are shown within [Note 17](#). Within the Council's own single entity accounts, the interests in companies and other entities are recorded as financial assets at cost, less any provision for losses.

### 16. Inventories and Long Term Contracts

Inventories are included in the Balance Sheet at the lower of cost and net realisable value.

Long term contracts are accounted for on the basis of charging the Surplus or Deficit on the Provision of Services with the value of works and services received under the contract during the financial year.

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### 17. Investment Properties

Investment Properties are those that are used solely to earn rentals and / or held for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services, production of goods or is held for sale.

Investment Properties are initially measured at cost and subsequently at fair value, being the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date. As a non-financial asset, investment properties are measured at highest and best use.

The inputs to the measurement techniques are categorised in accordance with Accounting Policy 30 below.

Investment Properties are not depreciated but are revalued annually according to market conditions during the year. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure section of the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to Investment Properties are credited to the Financing and Investment Income section of the Comprehensive Income and Expenditure Statement and result in a gain in the General Fund balance.

However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund balance. The gains and losses are therefore reversed out of the General Fund balance in the Movement on Reserves Statement and posted to the Capital Adjustment Account and the Capital Receipts Reserve.

Revaluation / Impairment losses on HRA non-dwelling assets are not permitted to be reversed out of the HRA balance following the change to the HRA Self Financing arrangements.

### 18. Jointly Controlled Operations and Jointly Controlled Assets

Jointly controlled operations are activities undertaken by the Council in conjunction with other parties that involve the use of assets and resources of the other parties rather than the establishment of a separate entity. The Council recognises on its Balance Sheet, the assets that it controls and the liabilities it incurs and debits and credits the Comprehensive Income and Expenditure Statement with the expenditure it incurs and the share of income it earns from the activity of the operation.

Jointly controlled assets are items of Property, Plant and Equipment that are jointly controlled by the Council and other parties. The joint venture does not involve the establishment of a separate entity. The Council accounts only for its share of the jointly controlled assets, the liabilities and expenses that it incurs on its own behalf or jointly with others in respect of interests in the joint venture and income that it earns from the venture.

### 19. 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.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy, where fulfilment of the arrangement is dependent on the use of specific assets.

#### The Council as Lessee

##### Finance Leases

Items of Property, Plant and Equipment held under finance leases are recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower). The asset recognised is matched by a liability for the obligation to pay the lessor. Lease payments are apportioned between:

- A charge for the acquisition of the interest in the property, plant or equipment – applied to write down the lease liability; and
- A finance charge (debited to the Financing and Investment Income and Expenditure section of the Comprehensive Income and Expenditure Statement).

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Items of Property, Plant and Equipment recognised under finance leases are accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life.

The Council is not required to raise Council Tax to cover depreciation or revaluation and impairment losses arising on leased assets. Depreciation and revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

### Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the service benefiting from the use of the leased property, plant or equipment. Charges are made on a straight line basis over the life of the lease; even if this does not match the pattern of cash payments e.g. there is a rent free period at the commencement of the lease.

### The Council as Lessor

### Finance Leases

Where the Council grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the Balance Sheet. At the commencement of the lease, the carrying amount of the asset in the Balance Sheet is written off to the Other Operating Expenditure section of the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. A gain, representing the Council's net investment in the lease, is credited to the same line within the Comprehensive Income and Expenditure Statement as part of the profit or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal, matched by a long term lease debtor in the Balance Sheet for the capital value outstanding).

Subsequent lease rentals are apportioned between:

- A charge for the acquisition of the interest in the property – applied to write down the long term debtor; and
- Finance income – credited to the Financing and Investment Income and Expenditure section of the Comprehensive Income and Expenditure Statement.

The gain credited to the Comprehensive Income and Expenditure Statement on disposal is not permitted by statute to increase the General Fund balance and is required to be treated as a capital receipt. Where a premium is received, this is posted out of the General Fund balance to the Capital Receipts Reserve in the Movement in Reserves Statement. Where the amount due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted out of the General Fund balance to the Deferred Capital Receipts Reserve in the Movement in Reserves Statement. When the future rentals are received, the element of the capital receipt for the disposal of the asset is used to write down the lease debtor. At this point, the deferred capital receipts are transferred to the Capital Receipts Reserve.

The written off value of disposals is not a charge against Council Tax, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are therefore appropriated to the Capital Adjustment Account from the General Fund balance in the Movement in Reserves Statement.

### 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 relevant line in the Net Cost of Services in the Comprehensive Income and Expenditure Statement. Credits are made on a straight line basis over the life of the lease, even if this does not match the pattern of payments.

## **20. Overheads and Support Services**

The costs of overheads and support services are charged to the service segments in accordance with the Council's arrangement for accountability and its financial performance arrangements.

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## 21. **Property, Plant and Equipment**

Assets that have physical substance and are held for use in the production of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

### Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and that the costs of the item can be measured reliably. Expenditure that maintains but does not add value or increase an asset's potential to deliver future economic benefits or service potential is charged as an expense to the Comprehensive Income and Expenditure Statement.

### Measurement

Assets are initially measured at cost, comprising:

- The purchase price; and
- Any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Where an asset is not fully completed and is still under construction at the balance sheet date, the cumulative historic cost at that point will be treated as an Asset Under Construction. Once the asset becomes operational in a subsequent year, the total historic cost is transferred from the Asset Under Construction category to the relevant asset category that the asset falls under. Where material, the asset will be formally revalued in line with the methodology below, in the year it becomes operational. Otherwise, the asset will be formally revalued in the year following its operational status.

The Council does not capitalise borrowing costs incurred whilst assets are under construction.

Assets are then carried in the Balance Sheet using the following measurement bases:

- Infrastructure Assets, Intangible Assets and Vehicles, Furniture, Plant and Equipment & Community Assets – depreciated historical cost;
- Assets Under Construction – historical cost;
- Council Dwellings – current value, determined using the basis of existing use value for social housing (EUV-SH);
- School Buildings – current value, but due to their specialist nature, are measured at depreciated replacement cost which is used as an estimate of current value;
- Surplus Assets – the current value measurement base is fair value, estimated at highest and best use from a market participant's perspective; and
- All other assets – current value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV).

In respect of the Council's Group Accounts, capital expenditure between the respective organisations, where material, will be recognised on the balance sheet following completion of the project where the asset becomes operational.

Where there is no market based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of fair value.

Where non-property assets that have short useful lives or low values (or both), depreciated historical cost is used as a proxy for fair value.

Assets included in the Balance Sheet at fair value are revalued with sufficient regularity to ensure that their carrying amount is not materially different from their fair value at the year end, but as a minimum every 5 years. The Council's policy is to review all significant assets annually to ensure that the carrying values are materially accurate.

Where assets are revalued in year, the Council's policy is to use the standard effective date of measurement of 30<sup>th</sup> September [the midpoint of the financial year] which minimises the risk of any significant changes in the carrying values presenting themselves by the 31<sup>st</sup> March reporting date. Upon review at the reporting date, where material changes to the valuations have materialised since the 30<sup>th</sup> September effective date, the Council's policy is to use the more recent valuation and effective date.

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Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains are credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to a service.

Where decreases in value are identified, they are accounted for by:

- 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); and
- Where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount is written down against the relevant service lines in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1<sup>st</sup> April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

### Impairment

Assets are assessed at each year end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- 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 accumulated gains); and
- Where there is no balance in the Revaluation Reserve, or an insufficient balance, the carrying amount of the asset is written down against the relevant service line in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusting for the 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 the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable useful life (e.g. freehold land and certain community assets) and assets that are not yet available for use i.e. Assets Under Construction.

Depreciation is calculated based on the average net book value using the following bases:

Category	Basis	No. Of Years
Council Dwellings	Straight Line	15 – 50
Other Buildings	Straight Line	15 – 60
Plant & Equipment (Contents)	Straight Line	3 – 24
Vehicles	Straight Line	5 – 8
Surplus Assets	Straight Line	5 – 40
Land & Community Assets	N/A	Infinite

Where an item of Property, Plant and Equipment has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

In respect of the Council's dwellings, the level of depreciation is charged on a material component basis as outlined below:

Depreciation Component	Useful Economic Life
Land	Indefinite
Host / Building	50
Roof	40
Windows / Doors	35
Bathroom	30
Kitchen	20
Boiler / Heating System	15



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Vehicles, Plant, Furniture & Equipment, Infrastructure Assets and Intangible Assets are fully depreciated down to nil based on their economic useful lives but remain on the Council's asset register until the following year. At this time, these assets are written out of the Council's books in terms of gross book value and the accumulated depreciation on the basis of prudence. Individual services may still hold the asset but due to the immaterial nature of the values involved, they are removed accordingly, based on the accounting policy for disposals as outlined below.

Revaluation gains are also depreciated, with an amount equal to the difference between the current value depreciation charged on assets and the depreciation that would have been chargeable based on historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

### Disposals and Non-Current 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. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Surplus or Deficit on Provision of Services in the Comprehensive Income and Expenditure Statement. Gains in fair value are only recognised up to the amount of any previous losses recognised in the Surplus or Deficit on Provision of Services in the Comprehensive Income and Expenditure Statement.

If assets no longer meet the criteria to be classified as assets held for sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale, adjusted for depreciation, amortisations or revaluations that would have been recognised had they not been classified as Held for Sale, and their recoverable amount at the date of the decision not to sell.

Assets that are to be abandoned or scrapped are not classified as Assets Held for Sale.

When an asset is disposed of, demolished or decommissioned, the carrying amount of the asset in the Balance Sheet is written off to the Other Operating Expenditure section of the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal. Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

A proportion of receipts relating to housing disposals are payable to Central Government. The balance of receipts is required to be credited to the Capital Receipts Reserve, and then can only be used for new capital investment (or set aside to reduce the Council's underlying need to borrow). Receipts are appropriated to the reserve from the General Fund balance in the Movement in Reserves Statement.

The written off value of disposal is not a charge against Council Tax, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund balance in the Movement in Reserves Statement.

## **22. Private Finance Initiative**

PFI contracts are agreements to receive services, where the responsibility for making available the Property, Plant or Equipment needed to provide the services passes to the PFI contractor. As the Council is deemed to control the services that are provided under its PFI schemes and as ownership of the Property, Plant or Equipment assets will pass to the Council at the end of the contracts for no additional charge, the Council carries these assets used in delivering the services on its Balance Sheet as part of Property, Plant and Equipment.

The original recognition of these fixed assets at fair value (based on the cost to purchase the Property, Plant or Equipment) was balanced by the recognition of a liability for amounts due to the scheme operator to pay for the assets. For the Secondary School Building Schools for the Future contract, the liability was written down by an initial capital contribution of £6.866M in 2010/11, an additional capital contribution of £25.540M in 2011/12 and a final capital contribution of £36.671M in 2012/13.

Non-current assets recognised on the Balance Sheet are revalued and depreciated in the same way as Property, Plant and Equipment owned by the Council.

The amounts payable to the PFI operators each year are analysed into five elements:

- Fair value of the services received during the year – debited to the relevant service in the Comprehensive Income and Expenditure Statement;
- Finance cost – a notional interest charge of 9.49% (BSF Phase 1), 9.28% (BSF Phase 2), 8.08% (BSF Phase 3), 9.01% (Primary Schools PFI), 7.11% (Cudworth LIFT), 3.33% (Darton LIFT) and 7.02% (Waste PFI) on the

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outstanding Balance Sheet liability, debited to the Financing and Investment Income and Expenditure section of the Comprehensive Income and Expenditure Statement;

- Contingent rent – increases in the amount to be paid for the property arising during the contract, debited to the Financing and Investment Income section of the Comprehensive Income and Expenditure Statement;
- Payment towards liability – applied to write down the Balance Sheet liability towards the PFI operator; and
- Lifecycle replacement costs – expensed through the Comprehensive Income and Expenditure Statement as this expenditure has been deemed to be of a revenue nature within the contract.

### 23. Provisions

Provisions are made where an event has taken place which gives the Council an obligation that probably requires settlement by a transfer of economic benefits, which can be reliably estimated, but where the timing of the transfer is uncertain. For instance, the Council may be involved in a court case which could eventually result in the making of a settlement or the payment of compensation.

Provisions are charged to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Council becomes aware of the obligation, based on the best estimate of the likely settlement. When payments are eventually made, they are charged to the provision set up in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes more likely than not that a transfer of economic benefits will not be required (or a lower settlement than anticipated is made), the provision (or part thereof) is reversed and credited back to the relevant service line in the Comprehensive Income and Expenditure Statement.

Where some or all of the payment required to settle a provision is expected to be met by another party (e.g. from an insurance claim), this is only recognised as income in the relevant service line of the Comprehensive Income and Expenditure Statement if it is virtually certain that reimbursement will be received if the obligation is settled.

### 24. Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Council a possible obligation, whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the Council. Contingent liabilities also arise in circumstances where a provision would otherwise be made, but either it is not probable that an outflow of resources will be required, or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

### 25. Contingent Assets

A contingent asset arises when an event has taken place that gives the Council a possible asset, whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the Council.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts, where it is probable that there will be an inflow of economic benefits or service potential.

### 26. Reserves

The Council sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by transferring amounts out of the General Fund balance. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then transferred back into the General Fund Balance so that there is no net charge against Council Tax for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments and retirement and employee benefits and therefore are not available for use by the Council – these reserves are explained in the notes to the accounts.

### 27. Revenue Expenditure Funded from Capital Under Statute

Expenditure incurred during the year, which may be capitalised under statutory provisions but does not result in the creation of a non-current asset, has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year. Where the Council has determined to meet the cost of this expenditure from

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existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund balance to the Capital Adjustment Account then reverses out the amounts charged so there is no impact on the level of Council Tax.

### **28. Value Added Tax (VAT)**

VAT payable is included as an expense only to the extent that it is non-recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

### **29. Accounting for Schools**

#### Maintained Community Schools

A maintained community school in England and Wales is a type of state-funded school that is run wholly by the Local Council. The Council is responsible for the school's admissions, owns the school's estate and employs the school's staff.

The Council is the freeholder of community school premises and has a significant role in the running of the school (e.g. administration procedures, employment and payroll of staff / management).

Accordingly, the school premises that fall under this category are recognised as Property, Plant & Equipment in the Council's Balance Sheet.

The income and expenditure of such schools is also recognised within the Council's Comprehensive Income & Expenditure Statement.

#### Voluntary Aided Schools

A voluntary aided school is a state-funded school in England and Wales in which a foundation or trust (usually a religious organisation) owns the school buildings, contributes to building costs and has a substantial influence in the running of the school. Such schools have more autonomy than voluntary controlled schools, which are entirely funded by the state.

Voluntary aided schools are a type of "maintained school", meaning that they receive all their income from Central Government via the Council, and do not charge fees to students. In contrast to other types of maintained school, only up to 90% of the capital costs of a voluntary aided school are met by Central Government. The foundation contributes the rest of the capital costs, owns the school's land and buildings and appoints a majority of the school governors. The governing body runs the school, employs the staff and decides the school's admission arrangements, subject to rules imposed by Central Government. Pupils follow the National Curriculum, except that faith schools may teach Religious Education according to their own faith.

Accordingly, the school premises of such schools have been de-recognised from the Council's Balance Sheet as these are controlled by the charitable organisation / trust. However, the Council does hold the freehold of the land in certain arrangements which thus remain on the Council's Balance Sheet.

The income and expenditure of such schools is recognised within the Council's Comprehensive Income & Expenditure Statement.

#### Voluntary Controlled Schools

A voluntary controlled school is a state-funded school in England, Wales and Northern Ireland in which a foundation or trust (usually a Christian denomination) has some formal influence in the running of the school. Such schools have less autonomy than voluntary aided schools, in which the foundation pays part of any building costs.

Voluntary controlled schools are a type of "maintained school", meaning that they are funded by Central Government via the Council, and do not charge fees to students. However, the land and buildings are typically owned by a charitable foundation or Trust organisation, which also appoints about a quarter of the school governors. However, the Council employs the school's staff and has primary responsibility for the school's admission arrangements. Pupils follow the National Curriculum.

In a similar way to Voluntary Aided Schools, the school premises of such schools have been de-recognised from the Council's Balance Sheet as these are maintained by the charitable organisation / trust. However, the Council does hold the freehold of the land in certain arrangements which thus remain on the Council's Balance Sheet.

The income and expenditure of such schools is recognised within the Council's Comprehensive Income & Expenditure Statement.

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## Academy Schools

An academy school in the education system in England is a type of school which is independent of Council control but is publicly funded, with some private sponsorship. The transfer of schools from the Council to an Academy generally takes the form of a 125 year lease.

The accounting for such arrangements follows the accounting policy for leases (see accounting policy 19 above).

Ordinarily, the lease of school premises is accounted for as a finance lease. Therefore, the assets relating to these arrangements are accounted for as disposals and subsequently de-recognised from the Council's Balance Sheet.

The lease of school land is generally accounted for as an operating lease. Therefore, the assets relating to these arrangements are accounted for under IAS 16 and still remain on the Council's Balance Sheet at nil value.

The income and expenditure of such schools is not recognised within the Council's Comprehensive Income & Expenditure Statement.

### **30. Fair Value Measurement**

The Council measures some of its non-financial assets such as surplus assets and investment properties and some of its financial instruments such as equity shareholdings at fair value at each reporting date. 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. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- a) in the principal market for the asset or liability, or
- b) in the absence of a principal market, in the most advantageous market for the asset or liability.

The Council measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. When measuring the fair value of a non-financial asset, the Council takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Council uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. Inputs to the valuation techniques in respect of assets and liabilities for which fair value is measured or disclosed in the Council's financial statements are categorised within the fair value hierarchy, as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the Council can access at the measurement date;
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 – unobservable inputs for the asset or liability.

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## TECHNICAL ANNEX B

### CRITICAL JUDGEMENTS AND ASSUMPTIONS / ESTIMATIONS MADE WITHIN THE ACCOUNTS

#### Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in [Annex A](#), 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:

No	Item	Judgements
1	<b>Leases</b>	<p>The Council is party to a significant number of lease arrangements, both as lessee and lessor. In accounting terms, the Council has to make judgements around the substance of those leases to identify whether it has effective control of the associated assets.</p> <p>The judgement uses a number of factors such as whether the lease is for a major part of the economic life of the asset, whether the lease payments represent a significant proportion of the asset value and whether there's any clauses around the Council gaining ownership at the end of the term.</p> <p>Where the balance of assumed control resides with the Council [as lessee], the assets are accounted for as Council controlled assets, i.e., recognised on the Council's balance sheet.</p>
2	<b>Group Accounts</b>	<p>The Council currently produces a set of Group Accounts alongside its single entity accounts. In order to establish the entities that are included in the Council's group, there are a number of judgements around whether the Council effectively controls a number of organisations. Where the Council is judged to hold effective control and are deemed material / significant, those entities are included in the Council's group boundary. For 2021/22, the Council consolidates two organisations, Penistone Grammar Trust and Berneslai Homes.</p>
3	<b>Schools</b>	<p>In formulating the accounts, the Council assesses each school based on its status as to determine the treatment of both the school assets, and the school's income and expenditure for the year. The Council makes judgement of each type of school based on the control etc, which is highlighted below:</p> <ul style="list-style-type: none"> <li>• All community schools are owned by the Council and the land and buildings used by the schools are included on the Council's Balance Sheet.</li> <li>• Legal ownership of Voluntary Controlled (VC) and Voluntary Aided (VA) school land and buildings usually rests with a charity, normally by a religious body. Similarly, the services provided [education provision] from those assets are controlled by those religious bodies. Therefore, these assets are not included on the Council's Balance Sheet.</li> <li>• Academies are not considered to be maintained schools in the Council's control. The land and building assets are either, not owned by the Council, or let on a long-term lease (125 years) by the Council and therefore not included on the Council's Balance Sheet.</li> </ul>

## STATEMENT OF ACCOUNTS 2021/22

### Key Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Council about the future, or that are otherwise uncertain. Estimates are made considering historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Council's Balance Sheet at 31<sup>st</sup> March 2022 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

No	Item	Uncertainties	Effect If Actual Results Differ From Assumptions
1	<b>Non-Current Assets - Depreciation</b>	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The current economic climate makes it uncertain that the Council will be able to sustain its current spending on repairs and maintenance, bringing into doubt the useful lives assigned to assets.	If the useful life of assets is reduced, depreciation increases and the carrying amount of the assets falls. It is estimated that the total annual depreciation charge for all non-current assets would increase by £2.3M in 2021/22 if the useful lives had been reduced by one year.
2	<b>Non-Current Assets (Non Dwellings) - Valuations</b>	The Council's non-current assets are required to be carried at an up to date valuation. The Council adopts a rolling programme of works that captures all assets within the recommended 5 year period. In addition to this, the Council also reviews the largest 100 assets in terms of valuation, which covers a large proportion of the total asset value.	As at 31st March 2022, there is an absence of any new and specific evidence to quantify the impact of COVID-19 on valuations of operational properties. A reduction in the estimated valuations would result in reductions to the Revaluation Reserve and / or a loss recorded as appropriate in the Comprehensive Income and Expenditure Statement. If the value of the Council's operational properties (excluding Council Dwellings) were to reduce by 10%, this would result in a combined reduction to the Revaluation Reserve and a charge to the Comprehensive Income and Expenditure Statement of approximately £18.5M.
3	<b>Non-Current Assets (Dwellings) -Valuations</b>	The value of the Council's housing dwellings stock is calculated using beacon properties. These valuations are then adjusted for the vacant possession value for the properties and to reflect their occupation by a secure tenant. This adjustment is considered to reflect the additional risk and liability that public sector landlords undertake when compared with private sector investors	The fair value of the Council's housing dwellings stock as at 31st March 2022 has been determined using MHCLG's Social Housing adjustment factor for Yorkshire and Humber of 41%. A 1% decrease in this adjustment factor would have resulted in reduction in valuation of approximately £17.4M.
4	<b>Pensions Liability</b>	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Council with expert advice about the assumptions to be applied.  See Note 37 for further details.	The effects on the net pension liability of changes in individual assumptions can be measured. For instance, a 0.1% increase in the discount rate assumption would result in a decrease in the pension liability of £27.4M. However, the assumptions interact in complex ways.  During 2021/22, the Council's actuaries advised that the net pension liability had increased by £115.9M as a result of estimates relating to fund assets being corrected based on experience and increased by £93.3M attributable to updating of the assumptions around pension liabilities impact of a decreased liability of £22.6M.

# STATEMENT OF ACCOUNTS 2021/22

## TECHNICAL ANNEX C

### ACCOUNTING STANDARDS REFERENCED BY THE CODE OF PRACTICE

The Code of Practice is based on approved accounting standards and reflects specific statutory accounting requirements. Compliance with The Code is therefore necessary (except in exceptional circumstances) in order that a Council's accounts give a 'true and fair' view of the financial position, financial performance and cash flows of the Council.

The requirements of International Financial Reporting Standards (IFRS) and other pronouncements by the International Accounting Standards Board in effect for accounting periods commencing on or before 1 January 2015 (as adopted by the EU) apply unless specifically adapted by The Code.

IFRS's are considered a "principles based" set of standards in that they establish broad rules as well as dictating specific treatments.

International Financial Reporting Standards comprise:

- Financial Reporting Standards (FRS);
- International Accounting Standards (IAS);
- International Financial Reporting Standards (IFRS);
- International Financial Reporting Interpretations Committee (IFRIC); and
- Standing Interpretations Committee (SIC).

A further set of interpretations, specifically for the Public Sector, are International Public Sector Accounting Standards (IPSAS).

There are also some UK GAAP accounting standards that remain relevant to Local Authorities as they have no equivalent standard under IFRS and The Code interprets them accordingly.

The paragraphs below give a brief description of the accounting standards that are referred to in CIPFA's Code of Practice. Where relevant, interpretations have been grouped with the standard that they are interpreting.

Financial Reporting Standards (FRS):

Accounting Standard	Link	Accounting Standard	Link
<b>FRS 25</b> – Financial Instruments: Presentation	<a href="#">FRS 25</a>	<b>FRS 26</b> – Financial Instruments: Recognition & Measurement	<a href="#">FRS 26</a>
<b>FRS 29</b> – Financial Instruments: Disclosures	<a href="#">FRS 27</a>	<b>FRS 102</b> – The Financial Reporting Standard Applicable in the UK	<a href="#">FRS 102</a>

International Accounting Standards (IAS)

Accounting Standard	Link	Accounting Standard	Link
<b>IAS 1</b> – Presentation of Financial Statements	<a href="#">IAS 1</a>	<b>IAS 2</b> – Inventories	<a href="#">IAS 2</a>
<b>IAS 7</b> – Statement of Cash Flows	<a href="#">IAS 7</a>	<b>IAS 8</b> – Accounting Policies, Changes in Accounting Estimates and Errors	<a href="#">IAS 8</a>
<b>IAS 10</b> – Events After the Reporting Period	<a href="#">IAS 10</a>	<b>IAS 11</b> – Construction Contracts	<a href="#">IAS 11</a>
<b>IAS 12</b> – Income Taxes	<a href="#">IAS 12</a>	<b>IAS 16</b> – Property, Plant and Equipment	<a href="#">IAS 16</a>
<b>IAS 17</b> – Leases	<a href="#">IAS 17</a>	<b>IAS 18</b> – Revenue	<a href="#">IAS 18</a>
<b>IAS 19</b> – Employee Benefits	<a href="#">IAS 19</a>	<b>IAS 20</b> – Accounting for Government Grants and Disclosure of Government Assistance	<a href="#">IAS 20</a>
<b>IAS 21</b> – Effects of Changes in Foreign Exchange Rates	<a href="#">IAS 21</a>	<b>IAS 23</b> – Borrowing Costs	<a href="#">IAS 23</a>
<b>IAS 24</b> – Related Party Disclosures	<a href="#">IAS 24</a>	<b>IAS 26</b> – Retirement Benefit Plans	<a href="#">IAS 26</a>
<b>IAS 27</b> – Consolidated and Separate Financial Statements	<a href="#">IAS 27</a>	<b>IAS 28</b> – Investments in Associates & Joint Ventures	<a href="#">IAS 28</a>
<b>IAS 29</b> – Financial Reporting in Hyperinflationary Economies	<a href="#">IAS 29</a>	<b>IAS 32</b> – Financial Instruments: Presentation	<a href="#">IAS 32</a>
<b>IAS 36</b> – Impairment of Assets	<a href="#">IAS 36</a>	<b>IAS 37</b> – Provisions, Contingent Liabilities and Assets	<a href="#">IAS 37</a>
<b>IAS 38</b> – Intangible Assets	<a href="#">IAS 38</a>	<b>IAS 39</b> – Financial Instruments: Recognition & Measurement	<a href="#">IAS 39</a>
<b>IAS 40</b> – Investment Property	<a href="#">IAS 40</a>	<b>IAS 41</b> – Agriculture	<a href="#">IAS 41</a>

# STATEMENT OF ACCOUNTS 2021/22

## International Financial Reporting Standards (IFRS)

Accounting Standard	Link	Accounting Standard	Link
<b>IFRS 2</b> – Share Based Payment	<a href="#">IFRS 2</a>	<b>IFRS 3</b> – Business Combinations	<a href="#">IFRS 3</a>
<b>IFRS 4</b> – Insurance Contracts	<a href="#">IFRS 4</a>	<b>IFRS 5</b> – Non-Current Assets Held for Sale and Discontinued Operations.	<a href="#">IFRS 5</a>
<b>IFRS 6</b> – Exploration for and Evaluation of Mineral Resources	<a href="#">IFRS 6</a>	<b>IFRS 7</b> – Financial Instruments: Disclosures	<a href="#">IFRS 7</a>
<b>IFRS 8</b> – Operating Segments	<a href="#">IFRS 8</a>	<b>IFRS 9</b> – Financial Instruments	<a href="#">IFRS 9</a>
<b>IFRS 10</b> – Consolidated Financial Statements	<a href="#">IFRS 10</a>	<b>IFRS 11</b> – Joint Arrangements	<a href="#">IFRS 11</a>
<b>IFRS 12</b> – Disclosure in Other Entities	<a href="#">IFRS 12</a>	<b>IFRS 13</b> – Fair Value Measurement	<a href="#">IFRS 13</a>
<b>IFRS 15</b> – Revenue from Contracts with Customers	<a href="#">IFRS 15</a>		

## International Financial Reporting Interpretations Committee (IFRIC)

Accounting Standard	Link	Accounting Standard	Link
<b>IFRIC 1</b> – Changes in Existing Decommissioning, Restoration & Similar Liabilities	<a href="#">IFRIC 1</a>	<b>IFRIC 4</b> – Determining Whether an Arrangement Contains a Lease.	<a href="#">IFRIC 4</a>
<b>IFRIC 5</b> – Rights to Interest Arising From Decommissioning, Restoration & Environmental Rehabilitation Funds	<a href="#">IFRIC 5</a>	<b>IFRIC 6</b> – Liabilities Arising From Participating in a Specific Market-Waste Electrical & Electronic Equipment	<a href="#">IFRIC 6</a>
<b>IFRIC 7</b> – Applying the Restatement Approach Under IAS 29	<a href="#">IFRIC 7</a>	<b>IFRIC 12</b> – Service Concession Arrangements	<a href="#">IFRIC 12</a>
<b>IFRIC 14</b> – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and Their Interaction (IAS 19 – Employee Benefits)	<a href="#">IFRIC 14</a>	<b>IFRIC 21</b> – Levies	<a href="#">IFRIC 21</a>

## Standing Interpretations Committee (SIC)

Accounting Standard	Link	Accounting Standard	Link
<b>SIC 15</b> – Operating Leases: Incentives	<a href="#">SIC 15</a>	<b>SIC 25</b> – Income Taxes: Changes in the Tax Status of an Entity or its Shareholders	<a href="#">SIC 25</a>
<b>SIC 27</b> – Evaluating the Substance of Transactions Involving The Legal Form of a Lease	<a href="#">SIC 27</a>	<b>SIC 29</b> – Disclosure – Service Concession Arrangements	<a href="#">SIC 29</a>
<b>SIC 32</b> – Intangible Assets: Web Site Costs	<a href="#">SIC 32</a>		

## International Public Sector Accounting Standards (IPSAS)

Accounting Standard	Link	Accounting Standard	Link
<b>IPSAS 1</b> – Presentation of Financial Statements	<a href="#">IPSAS 1</a>	<b>IPSAS 2</b> – Cash Flow Statements	<a href="#">IPSAS 2</a>
<b>IPSAS 3</b> – Accounting Policies, Changes in Accounting Estimates and Errors	<a href="#">IPSAS 3</a>	<b>IPSAS 4</b> – Effects of Changes in Foreign Exchange Rates	<a href="#">IPSAS 4</a>
<b>IPSAS 5</b> – Borrowing Costs	<a href="#">IPSAS 5</a>	<b>IPSAS 9</b> – Revenue From Exchange Transactions	<a href="#">IPSAS 9</a>
<b>IPSAS 10</b> – Financial Reporting in Hyperinflationary Economies	<a href="#">IPSAS 10</a>	<b>IPSAS 11</b> – Construction Contracts	<a href="#">IPSAS 11</a>
<b>IPSAS 12</b> – Inventories	<a href="#">IPSAS 12</a>	<b>IPSAS 13</b> – Leases	<a href="#">IPSAS 13</a>
<b>IPSAS 14</b> – Events After the Reporting Period	<a href="#">IPSAS 14</a>	<b>IPSAS 16</b> – Investment Property	<a href="#">IPSAS 16</a>
<b>IPSAS 17</b> – Property, Plant and Equipment	<a href="#">IPSAS 17</a>	<b>IPSAS 19</b> – Provisions, Contingent Liabilities and Assets	<a href="#">IPSAS 19</a>
<b>IPSAS 20</b> – Related Party Disclosures	<a href="#">IPSAS 20</a>	<b>IPSAS 21</b> – Impairment of Non-Cash Generating Assets	<a href="#">IPSAS 21</a>
<b>IPSAS 23</b> – Revenue From Non-Exchange Transactions (Taxes & Transfers)	<a href="#">IPSAS 23</a>	<b>IPSAS 25</b> – Employee Benefits	<a href="#">IPSAS 25</a>
<b>IPSAS 26</b> – Impairment of Cash Generating Assets	<a href="#">IPSAS 26</a>	<b>IPSAS 27</b> – Agriculture	<a href="#">IPSAS 27</a>
<b>IPSAS 28</b> – Financial Instruments: Presentation	<a href="#">IPSAS 28</a>	<b>IPSAS 29</b> – Financial Instruments: Recognition & Measurement	<a href="#">IPSAS 29</a>
<b>IPSAS 30</b> – Financial Instruments: Disclosures	<a href="#">IPSAS 30</a>	<b>IPSAS 31</b> – Intangible Assets	<a href="#">IPSAS 31</a>
<b>IPSAS 32</b> – Service Concession Arrangements: Grantor	<a href="#">IPSAS 32</a>	<b>IPSAS 34</b> – Separate Financial Statements	<a href="#">IPSAS 34</a>
<b>IPSAS 35</b> – Consolidated Financial Statements	<a href="#">IPSAS 35</a>	<b>IPSAS 36</b> – Investments in Associates and Joint Ventures	<a href="#">IPSAS 36</a>
<b>IPSAS 37</b> – Joint Arrangements	<a href="#">IPSAS 37</a>	<b>IPSAS 38</b> – Disclosure of Interests	<a href="#">IPSAS 38</a>
<b>IPSAS 39</b> – Employee Benefits	<a href="#">IPSAS 39</a>		



## **STATEMENT OF ACCOUNTS 2021/22**

### **TECHNICAL ANNEX D**

#### **ACCOUNTING STANDARDS THAT HAVE BEEN ISSUED BUT HAVE NOT YET BEEN ADOPTED**

A Council shall disclose information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. A Council shall provide known, or reasonably estimable information, relevant to assessing the possible impact that application of the new IFRS will have on the Council's financial statements, including the group statements in the period of initial application. This requirement applies to accounting standards that come into effect for financial years commencing on or before 1 January of the financial year in question (i.e. on or before 1 January 2022 for 2022/23).

The standards that may be relevant for additional disclosures that will be required in the 2021/22 financial statements in respect of accounting changes that are introduced in the 2022/23 Code are:

- Annual Improvements to IFRS Standards 2018–2020. The annual IFRS improvement programme notes 4 changed standards:
  - IFRS 1 (First-time adoption) – amendment relates to foreign operations of acquired subsidiaries transitioning to IFRS;
  - IAS 37 (Onerous contracts) – clarifies the intention of the standard;
  - IFRS 16 (Leases) – amendment removes a misleading example that is not referenced in the Code material;
  - IAS 41 (Agriculture) – one of a small number of IFRSs that are only expected to apply to local authorities in limited circumstances.

None of the matters covered in the annual improvements are dealt with in detail in the 2022/23 Code as it is envisioned that there aren't likely to be any significant effects on local authority financial statements.

- Adoption of IFRS16 – Leases. The adoption of this standard was originally scheduled to be from the 1<sup>st</sup> April 2020 (for the 2020/21 financial year). Due to the impact of the COVID-19 pandemic and external auditor market, it has been subsequently deferred to 1<sup>st</sup> April 2024 [for 2024/25 accounts]. The Council has yet to quantify the potential impact of this adoption.

Subsequent years' Statement of Accounts will detail any material change in accounting policy.

### **TECHNICAL ANNEX E**

#### **STATUTORY SOURCES**

<b>Great Britain Legislation</b>
1 Local Government and Housing Act 1989 ( <i>including HRA in England and Wales</i> )
2 Local Government Finance Act 1992 ( <i>Council tax</i> )
3 Waste and Emissions Trading Act 2003 ( <i>Landfill allowances</i> )
<b>England &amp; Wales Legislation</b>
1 Local Government Act 1972
2 Superannuation Act 1972 ( <i>Pension funds</i> )
3 Local Government Finance Act 1988 ( <i>General Fund and Collection Fund</i> )
4 Local Government and Housing Act 1989
5 School Standards and Framework Act 1998 ( <i>School balances</i> )
6 Transport Act 2000
7 Education Act 2002 ( <i>Dedicated Schools Grant</i> )
8 Local Government Act 2003, Part 1 ( <i>Capital finance and accounts</i> )
9 Local Government Act 2003, Part IV ( <i>Business Improvement Districts</i> )
10 Waste and Emissions Trading Act 2003
11 Public Audit (Wales) Act 2004
12 National Health Service Act 2006
13 National Health Service (Wales) Act 2006
14 Planning Act 2008 ( <i>Community Infrastructure Levy</i> )
15 Business Rate Supplements Act 2009
16 The Local Audit and Accountability Act 2014
17 The Accounts and Audit (Wales) Regulations 2014 (Welsh SI)

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**Core Directorate**  
**Neil Copley; BA (Hons), CPFA**  
**Service Director Finance**  
**(S151, Chief Finance Officer)**

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Grant Thornton UK LLP  
No 1 Whitehall Riverside  
LEEDS  
LS1 4BN

My Ref: NC / PD / NW  
Your Ref:  
Date: 24<sup>th</sup> November 2022  
Enquiries Neil Copley  
Direct 01226 773237  
E-Mail: neilcopley@barnsley.gov.uk

24 November 2022

Dear Sirs

**Barnsley Metropolitan Borough Council - Financial Statements for the year ended 31 March 2022**

This representation letter is provided in connection with the audit of the financial statements of Barnsley Metropolitan Borough Council and its subsidiary undertakings, Berneslai Homes Limited and Penistone Grammar Trust for the year ended 31 March 2022 for the purpose of expressing an opinion as to whether the group and Council financial statements are presented fairly, in all material respects in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 and applicable law

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

**Financial Statements**

- i. We have fulfilled our responsibilities for the preparation of the group and Council's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the group and Council and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Council has complied with all aspects of contractual agreements that could have a material effect on the group and Council financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or

disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.

- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the group and Council financial statements:
  - a. there are no unrecorded liabilities, actual or contingent
  - b. none of the assets of the [group and] Council has been assigned, pledged or mortgaged
  - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The group and Council financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.
- xi. **We have considered the unadjusted misstatements schedule included in your Audit Findings Report. We have not adjusted the financial statements for these misstatements brought to our attention as they are immaterial to the results of the Council and its financial position at the year-end. TBC before issuing the audit opinion.** The financial statements are free of material misstatements, including omissions.
- xii. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xiii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiv. The prior period disclosure adjustment disclosed in Note 25 to the financial statements are accurate and complete. There are no other prior period errors to bring to your attention.
- xv. We confirm that the Life Cycle Account and the balances held in this bank account as at 31 March 2022 is not controlled or owned by the Council and therefore not included in the financial statements as at 31 March 2022.
- xvi. We have updated our going concern assessment. We continue to believe that the group and Council's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that :
  - a. the nature of the group and Council means that, notwithstanding any intention to cease the group and Council operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements
  - b. the financial reporting framework permits the entry to prepare its financial statements on the basis of the presumption set out under a) above; and
  - c. the group and Council's system of internal control has not identified any events or conditions relevant to going concern.

We believe that no further disclosures relating to the group and Council's ability to continue as a going concern need to be made in the financial statements

- xvii. We have considered whether accounting transactions have complied with the requirements of the Local Government Housing Act 1989 in respect of the Housing Revenue Account ring-fence.
- xviii. The group and Council has complied with all aspects of ring-fenced grants that could have a material effect on the group and Council's financial statements in the event of non-compliance.

### **Information Provided**

- xix. We have provided you with:
  - a. access to all information of which we are aware that is relevant to the preparation of the group and Council's financial statements such as records, documentation and other matters;
  - b. additional information that you have requested from us for the purpose of your audit; and
  - c. access to persons within the Council via remote arrangements, from whom you determined it necessary to obtain audit evidence.
- xx. We have communicated to you all deficiencies in internal control of which management is aware.
- xxi. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xxii. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xxiii. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the group and Council, and involves:
  - a. management;
  - b. employees who have significant roles in internal control; or
  - c. others where the fraud could have a material effect on the financial statements.
- xxiv. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxv. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxvi. We have disclosed to you the identity of the group and Council's related parties and all the related party relationships and transactions of which we are aware.
- xxvii. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
- xxviii. *Any other matters that the auditor may consider appropriate – TBC before issuing the audit opinion*

### **Annual Governance Statement**

- xxix. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Council's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

### **Narrative Report**

- xxx. The disclosures within the Narrative Report fairly reflect our understanding of the group and Council's financial and operating performance over the period covered by the financial statements.

### **Approval**

The approval of this letter of representation was minuted by the Council's Audit and Governance Committee at its meeting on 16 November and fully approved and signed off by the relevant members at the full Council meeting on 24 November 2022.

Yours faithfully

NEIL COPLEY  
Name.....

Service Director Finance  
Position.....

Date.....

SHOKAT LAL  
Name.....

Executive Director Core  
Position.....

Date.....

**Signed on behalf of the Council**

# Item 7

## Report of the Head of Internal Audit, Anti-Fraud and Assurance

### AUDIT AND GOVERNANCE COMMITTEE – 16<sup>TH</sup> NOVEMBER 2022

### AUDIT AND GOVERNANCE COMMITTEE ANNUAL REPORT 2021/22

#### 1. Purpose of the report

- 1.1 This brief covering report presents the Audit and Governance Committee's Annual Report for 2021/22.

#### 2. Recommendations

- 2.1 The Committee is recommended to consider the final Annual Report 2021/22 and recommend it for Full Council on the 24<sup>th</sup> November.**

#### 3. Background

- 3.1 The Annual Report has been prepared in accordance with recommended guidance and seeks to demonstrate the Council's commitment to operating the highest standards of governance. The report sets out the role of the Audit and Governance Committee and how it has discharged its responsibilities during 2021/22.
- 3.2 The Annual Report is fundamentally a public document and provides the reader with details of the remit of the Committee and the work it has undertaken during 2021/22.
- 3.3 Subject to the Committee's approval, the Annual Report will be included as a link document in the Annual Governance Statement and will also be published as a standalone document on the Council's website.
- 3.4 The Annual Report is appended to this report.

Contact Officer: Corporate Governance and Assurance Manager

Email: [Alisonsalt@barnsley.gov.uk](mailto:Alisonsalt@barnsley.gov.uk)

Date: 7th November 2022

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## **Audit and Governance Committee Annual Report 2021/22**

### **Introduction**

This is the annual report of the Council's Audit and Governance Committee for the 2021/22 municipal year. It is prepared in accordance with recommended guidance and seeks to demonstrate the Council's commitment to operating the highest standards of governance.

This report describes the role of the Committee, its structure and membership, and how it has successfully fulfilled its terms of reference and made a valuable contribution to the Council's control, risk, and governance environments.

This report was received by full Council and is published on the Council's website.

## **Foreword from the Chairman**

I am pleased to present this annual report which sets out the role of the Audit and Governance Committee and how it has discharged its terms of reference during 2021/22.

The Committee forms an important role in helping the Council maintain its reputation for high standards of governance, and financial management particularly.

Needless to say, it has been a very busy and full year. The Council, and local government generally continues to face pressure from many angles, a constant pressure on financial resources, exceptional demand for services and not least how it has needed to recover from the pandemic, the effects of which continue. Alongside those pressures the Council continues to be forward looking and aspirational and of course effective governance plays an important part in that. The Glassworks development is a prime example of the Council's ambition, and this has been of particular focus for the Committee.

We have welcomed the new approach to strategic risk management and the opportunity to hear the relevant Executive Directors explain in detail how they are managing the risks they are responsible for. This has helped raise the profile of the Committee significantly.

I would like to thank my Councillor colleagues and the independent members for their commitment, support, and input to the Committee to constructively challenge and influence the Council's governance arrangements.

The financial and general economic climate the Council and local government faces is continuing and is likely to worsen. This in turn focusses all our attention to ensuring the Council has appropriate control, risk, and governance arrangements in place to help meet those demands.

I would also like to thank the officers across the Council who have attended and supported the Committee to present reports and answer questions. The openness that is clearly displayed makes a significant contribution to the assurances the Committee receives.

I look forward to helping the Committee develop further in the new year.

*Councillor Phil Lofts Cert C&Y, Cert Ed, Med, Ed D.*

## **Role and Structure of the Audit and Governance Committee**

The general remit of the Committee is:

1. To provide independent assurance of the adequacy of the risk management framework and the associated control environment.
2. To provide independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment.
3. To oversee the financial reporting process.
4. To promote the application of and compliance with effective governance arrangements across the Authority and its partner organisations.

The detailed terms of reference can be accessed via this link (page 24 of the Council's constitution document) [Audit and Governance Committee Terms of Reference](#)

The Committee meets seven times during the municipal year. Meetings cover a range of areas with the Committee receiving various reports and presentations to provide information and assurance regarding the Council's control, risk, and governance arrangements. The broad areas cover:

- Internal Control and Governance Environment
- Anti-Fraud
- Corporate Risk Management
- Internal Audit
- External Audit
- Financial Reporting and Accounts
- Other Corporate Functions that contribute to the Council's Governance Framework

The Audit and Governance Committee comprises nine people in total, four elected councillors (two Labour, one Conservative and one Liberal Democrat) and five independent members. The membership of the Committee is believed to be unique amongst local authorities in having a majority of independent members and shows the Council's commitment to effective challenge and transparency. The CIPFA guidance recommends that an audit committee has at least one independent member.

One independent member left the Committee at the end of her appointment term in April 2021 at the end of the previous municipal year.

The Committee is chaired by Councillor Phillip Lofts. The vice-chair is Mr. Steve Gill, an independent member.

The other members of the Committee are:

Councillor Robert Barnard  
Councillor Steve Hunt  
Councillor Ken Richardson

Mrs Kathryn Armitage

Mr Paul Johnson

Mr Michael Marks

One position was vacant during the year (subsequently filled by Mr. Gary Bandy from June 2022)

### Members' Attendance

The municipal year runs from May to April and between then for the 2021/22 year, the Committee had 7 meetings. Below is a table showing the attendance at the meetings:

<b>Member</b>	<b>Possible Meetings</b>	<b>Meetings Attended</b>	<b>% of Meetings Attended</b>
Councillor Phillip Lofts (Chair)	7	5	71%
Councillor Robert Barnard	7	5	71%
Councillor Steve Hunt	7	6	86%
Councillor Ken Richardson MSc	7	5	71%
Mr. Steve Gill (Vice Chair)	7	5	71%
Mrs. Kathryn Armitage	7	7	100%
Mr. Paul Johnson	7	7	100%
Mr. Michael Marks	7	7	100%

## **The Work of the Audit and Governance Committee in 2021/22**

The Committee's work across the areas of responsibility are summarised below.

### **Internal Control and Governance Environment**

The Committee has reviewed and approved the Local Code of Corporate Governance. The Annual Governance Review process was considered followed by the draft and final Annual Governance Statements for 2020/21. The Committee has also received regular updates regarding the Annual Governance Statement action plan.

The consideration of the Annual Governance Statement (AGS) is an important element of the Committee's responsibilities. The Committee was influential in the preparation of the AGS for 2020/21.

### **Anti-Fraud**

The Committee considered the Annual Fraud Report along with the Anti-Fraud Plan and Strategy. During the various meetings, Committee members sought assurances on the work undertaken regarding the prevention of fraud and how issues regarding fraud were communicated. The Committee acknowledged the positive impact of the activities undertaken in the Fraud Awareness Week. Of particular interest and focus was the Committee seeking information and assurances regarding the controls in place and response to the bank mandate fraud that the Council was a victim of in June 2021.

### **Corporate Risk Management**

The Committee received reports and presentations regarding the change in the risk management approach. At each meeting the Committee considered various corporate areas of risk through presentations delivered by the responsible Executive Director.

These sessions have been received very positively by the Committee in enabling a deeper insight into the risk management process, but also and particularly, the detail of the main strategic / corporate risks being managed by the Council's Senior Management Team. The development of the new approach to risk management and how this is presented to the Committee is seen as welcomed and significant improvement. The attendance of the relevant Executive Directors at every meeting has also raised the profile of the Committee.

### **Internal Audit**

The Committee received regular reports from the Head of Internal Audit, Anti-Fraud and Assurance via, quarterly progress reports, the audit planning process and final audit plan, and the Head of Internal Audit's annual opinion report.

The Committee also received a report and subsequent assurances following the External Quality Assessment review undertaken on the Internal Audit function's compliance with professional standards.

The Committee regularly sought information and assurances regarding the delivery of the audit plan and management's implementation of agreed actions.

### **External Audit (Grant Thornton)**

The Committee received regular updates and reports from Grant Thornton, the Council's appointed external auditor. A representative from Grant Thornton attended all committee meetings either virtually or in person to give updates and reports and was present especially for discussions around the external audit plan and presentation of their statutory reports.

Members raised questions in relation to the delivery of the audit plan given the pressures on the external audit firms to meet statutory deadlines, and in turn concern about any reputational damage to the Council should those deadlines be missed.

The Committee was assured however of the positive relationship with the Council's Section 151 Officer and the Finance Team in the preparation of high-quality statutory accounts.

### **Financial Reporting and Accounts**

The Committee received the statutory Statement of Accounts (draft and final versions) and sought assurances on the processes in place to prepare the accounts and meet the necessary and complex accounting standards. The Committee also received reports covering the Treasury Management.

The Corporate Finance and Performance reports have been shared with the Committee to provide assurances regarding the financial management arrangements in place.

The Committee was particularly interested and challenging around various aspects of corporate financial management utilising particularly the experience and expertise of the independent members.

### **Other Corporate Functions**

Over the course of the meetings various Service Directors and Heads of Services presented assurance reports on other aspects of the Council's governance framework.

These covered:

- The Glassworks project
- The Council's Covid -19 Response
- Information Governance and Cyber Security
- Data Protection Officer updates
- Human Resources
- Health and Safety Resilience
- Confidential Reporting (Whistleblowing) Annual Report
- Performance Management
- Asset Management

- Equality and Inclusion
- Local Government and Social Care Ombudsman Annual Letter

These reports and presentations provided the Committee with a broader understanding, perspective, and assurance on the wider governance framework of the Council.

### **Training and Awareness Sessions**

To support the Committee in enhancing their knowledge and understanding a number of training and awareness sessions were held. These were delivered by Service Directors, Head of Services, and officers from within the Council. The subjects and themes for these training sessions are suggested by members of the committee.

Themes over the time period of this report include:

- Lessons from Public Interest Reports
- Finance updates and Statement of Accounts
- Treasury Management
- Glassworks

### **Committee Effectiveness**

As well as seeking assurances from management regarding the effectiveness of the Council's control, risk and governance arrangements, the Committee undertook its own review of effectiveness.

Each Committee member completed a questionnaire seeking views on if/how the Committee could be improved and the areas where individually and collectively additional training was required.

The key issues and areas for improvement resulting from the self-assessment were:

- Improving the impact, influence, and profile of the Committee
- Understanding the work of the Council's Overview and Scrutiny Committee

Specific areas of training were also identified:

- Procurement arrangements
- Partnership and collaboration governance
- Environmental governance

These areas were discussed further by the Committee at their annual development session.

CIPFA have also published revised guidance regarding local government audit committees. This guidance has been shared with the Committee and will form the basis of further analysis and comparison to determine if there are other areas where the Committee's effectiveness could be improved.

## **Conclusion**

The Committee delivered high quality challenge to senior management across the full range of its responsibilities. Officers have welcomed this professional and constructive challenge to help maintain and improve where needed, effective controls, risk management and governance. The Committee is highly respected for its role and expertise, and important place in the Council's overall governance framework.



<b>MEETING:</b>	Full Council
<b>DATE:</b>	Thursday 29 September 2022
<b>TIME:</b>	10.00 am
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

### Present

	The Mayor (Councillor Tattersall)
Central Ward	- Councillors Moyes and Risebury
Cudworth Ward	- Councillors Hayward and Houghton CBE
Darfield Ward	- Councillors Markham, Osborne and Smith
Darton East Ward	- Councillors Crisp and Denton
Darton West Ward	- Councillors A. Cave, T. Cave and Howard
Dearne North Ward	- Councillors Bellamy and Gardiner
Dearne South Ward	- Councillors Bowler, Coates and Danforth
Dodworth Ward	- Councillors P. Fielding, W. Fielding and Wray
Hoyland Milton Ward	- Councillors Franklin, Shepherd and Stowe
Kingstone Ward	- Councillors Mitchell, Ramchandani and Williams
Monk Bretton Ward	- Councillors Green and Richardson
North East Ward	- Councillors Cherryholme, Ennis OBE and Peace
Old Town Ward	- Councillors Lofts and Newing
Penistone East Ward	- Councillors Barnard, Hand-Davis and Wilson
Penistone West Ward	- Councillors Greenhough and Kitching
Rockingham Ward	- Councillors Sumner and White
Royston Ward	- Councillors Makinson, McCarthy and Webster
St. Helen's Ward	- Councillors Leech and Platts
Stairfoot Ward	- Councillors Gillis
Wombwell Ward	- Councillors Frost and Higginbottom
Worsbrough Ward	- Councillors Bowser and Lodge

### 69. Declarations of Interests

No Member wished to declare an interest on any items on the agenda.

## **70. Minutes**

The minutes of the meeting held on 28 July 2022 were taken as read and signed by the Chair as a correct record.

## **71. Communications**

### Thanks to staff involved in the response to the passing of Queen Elizabeth II

On behalf of the Chief Executive, the Executive Director Core Services reminded Council Members that on 8 September 2022, we sadly started the national mourning period for the death of Her Majesty Queen Elizabeth II. He remarked that all will have been affected by her death and that she was such a constant in this country for such a long time and meant so much to so many people. She was a tremendous Queen, and her visits to Barnsley gave her a particular connection to the borough.

He noted that, as someone who is passionate about public service, the Chief Executive found her commitment and dedication to her people something that we can all be inspired by and aspire to. The Monarch's death and the King's proclamation was something that councils have been planning for many years, creating and testing plans so the council, our region and our communities could reflect and mourn.

The services that had been instrumental in the Council's response, working together to deliver events and opportunities for reflection that made Barnsley proud, were mentioned. Thanks were given to Mayoral Services, Facilities Management, Arts and Events, Communications and Marketing, Digital Team, Law and Governance, Environment and Transport, and Safer Communities. A special thank you was given to the Health, Safety and Emergency Resilience Service, in particular Simon Dobby, Rosalind McDonagh and Emily Turner for managing plans and leading the organisation through the many protocols and processes.

The Mayor added her own thanks to all Council staff involved, to other public services, and to those in the community who had been instrumental in delivering services marking the event.

## **72. Reflections on the passing of Her Majesty Queen Elizabeth II and ascension of His Majesty King Charles III**

Members were invited to provide their reflections and the Leader led tributes to Her Majesty Queen Elizabeth II. He praised the Queen's 70 years of public service, her dignity, kindness and thoughtfulness. He noted the personal qualities with which she executed her role in being the country's greatest ambassador. Thanks were given to all staff within the Council and to other organisations involved in organising events to pay tribute in such a dignified way.

Other Members added their reflections on her passing, paying tributes to the Queen, and noting their personal experiences of meeting her. Members also expressed their condolences to the Royal Family and wished King Charles III a long and successful reign.

The Mayor added her reflections, and offered a personal thank you to all involved in enabling the event to be marked in such a dignified way, capturing the mood of the public, and enabling residents to pay their respects. Thanks were specifically provided to the Mayoral team, Communications, Royal British Legion, Emergency Services, Barnsley Youth Choir, the Events team and to Father Stephen Race and other churches throughout the borough.

**73. Outcomes of the Joint Targeted Local Area Inspection (JTAI) of Children's Social Care (Cab.21.9.2022/9)**

Moved by Councillor T Cave – Seconded by Councillor Newing; and

**RESOLVED** that the outcomes of the Joint Targeted Local Area Inspection be considered.

**74. Appointment of Independent Persons**

Moved by Councillor Howard – Seconded by Councillor Cherryholme; and

**RESOLVED** that Council approves the appointment of Mr David Waxman and Mrs Karen Widdowson as Independent Persons under the Member Code of Conduct for a four year term.

**75. Overview and Scrutiny Committee Annual Report 2021-22**

Moved by Councillor Ennis OBE – Seconded by Councillor Newing; and

**RESOLVED** that the Overview and Scrutiny Committee's Annual Report be received, and the contribution of the work undertaken during 2021-22 in further improving the services across the borough be noted.

**76. Appointment to Boards, Committees and Outside Bodies**

Moved by Councillor Howard – Seconded by Councillor Cherryholme; and

**RESOLVED** that Councillor Osborne be appointed to Berneslai Homes Board for a term of three years.

**77. Planning Regulatory Board - 26 July 2022**

Moved by Councillor Richardson - Seconded by Councillor Lofts; and

**RESOLVED** that the minutes as printed and now submitted of the proceedings of the Planning Regulatory Board held on 26 July 2022 be received.

**78. Audit and Governance Committee - 27 July 2022**

Moved by Councillor Lofts - Seconded by Councillor Barnard; and

**RESOLVED** that the minutes as printed and now submitted of the proceedings of the Audit and Governance Committee held on 27 July 2022 be received.

**79. Appeals, Awards and Standards - Various**

Moved by Councillor Shepherd – Seconded by Councillor Cherryholme; and

**RESOLVED** that the details of the various Appeals, Awards and Standards Regulatory Board Panels held in the last cycle of meetings together with their decisions be received.

**80. Overview and Scrutiny Committee (Healthy Barnsley Workstream) - 19 July 2022**

Moved by Councillor Ennis OBE – Seconded by Councillor Newing; and

**RESOLVED** that the minutes as printed and now submitted of the proceedings of the Overview and Scrutiny Committee (Healthy Barnsley Workstream) meeting held on 19 July 2022 be received.

**81. North East Area Council - 14 July 2022**

Moved by Councillor Hayward – Seconded by Councillor McCarthy; and

**RESOLVED** that, subject to the amendment of the comment attributed to Councillor Lamb in minute number 11 to be amended and attributed to Councillor Sir Steve Houghton CBE, the minutes as printed and now submitted of the proceedings of the North East Area Council held on 14 July 2022 be received.

**82. North Area Council - 18 July 2022**

Moved by Councillor Leech – Seconded by Councillor T. Cave; and

**RESOLVED** that the minutes as printed and now submitted of the proceedings of the North Area Council held on 18 July 2022 be received.

**83. Penistone Area Council - 21 July 2022**

Moved by Councillor Barnard – Seconded by Councillor Greenhough; and

**RESOLVED** that the minutes as printed and now submitted of the proceedings of the Penistone Area Council held on 21 July 2022 be received.

**84. South Area Council - 2 September 2022**

Moved by Councillor Markham – Seconded by Councillor Shepherd; and

**RESOLVED** that the minutes as printed and now submitted of the proceedings of the South Area Council held on 2 September 2022 be received.

**85. Cabinet - 27 July 2022**

Moved by Councillor Sir Steve Houghton CBE – Seconded by Councillor Howard;  
and

**RESOLVED** that the minutes as printed and now submitted of the proceedings of the Cabinet held on 27 July 2022 be received.

**86. Cabinet - 17 August 2022**

Moved by Councillor Sir Steve Houghton CBE – Seconded by Councillor Howard;  
and

**RESOLVED** that the minutes as printed and now submitted of the proceedings of the Cabinet held on 17 August 2022 be received.

**87. Cabinet - 7 September 2022**

Moved by Councillor Sir Steve Houghton CBE – Seconded by Councillor Howard;  
and

**RESOLVED** that the minutes as printed and now submitted of the proceedings of the Cabinet held on 7 September 2022 be received.

**88. Questions relating to Joint Authority, Police and Crime Panel and Combined Authority Business**

The Executive Director Core Services reported that he had received no questions from Elected Members in accordance with Standing Order No. 12.

**89. South Yorkshire Fire and Rescue Authority - 25 July 2022**

**RESOLVED** that the minutes be noted.

**90. South Yorkshire Mayoral Combined Authority (Draft)- 25 July 2022**

**RESOLVED** that the minutes be noted.

**91. Questions by Elected Members**

The Executive Director Core Services reported that he had received a number of questions from Elected Members in accordance with Standing Order No. 11.

a) Councillor P Fielding

*'What steps is the Council taking to replace the Council houses lost in the recent fires on Woodland Drive?'*

Councillor Frost, Cabinet Spokesperson Regeneration and Culture thanked Councillor P Fielding for his question. He stated that there had been no decisions regarding replacing the council houses lost on the Woodlands Drive site. For the time being, the Council would be grassing and fencing off the site. He added that the Council would want to consult and engage the local community in decisions relating to the site's future use.

By way of supplementary question Councillor P Fielding said that he presumed that, like most Councils, Barnsley Council does not take out insurance on its assets, but uses a system of self-insurance and asked the Cabinet Member to explain how this self-insurance works in Barnsley and whether it had provided enough funds to replace these Council houses

Councillor Frost, Cabinet Spokesperson Regeneration and Culture replied that he did not have details but would respond to the question in due course.

b) Councillor Crisp

*'Given the inevitable cost pressures that the council must be suffering, how will the council balance this year's budget?'*

Councillor Gardiner, Cabinet Spokesperson Core Services gave thanks for the question. He added that, like many people, organisations, and businesses up and down the country, the Council was facing unprecedented financial challenges. As reported through the quarter one performance update, the current forecast was for a cost pressure of 13 million pounds in the current financial year. Although the vast majority was a consequence of things outside the control of the Council, he said that members would recall that these emerging risks were flagged up and were already within the Council's contemplation when setting this year's budget. Therefore, monies had already been allocated to this emerging problem, set aside to mitigate the anticipated impacts. With the introduction of a formal moratorium on spend and the development of an action plan to address specific areas of concern, the Council would balance the budget this financial year. He added that this was not the case for a number of surrounding authorities but was as a result of the intensive work by the finance department.

He noted that the medium-term and macroeconomic impact of the ongoing global situation was of more concern. Despite this difficult and uncertain outlook, he said that work would continue to develop a transformational activity programme to mitigate anticipated any budget pressures in future years.

By way of supplementary question Councillor Crisp asked if he could make the assumption that there would be no immediate or future restructures or redundancies to address future overspends?

Councillor Gardiner, Cabinet Spokesperson Core Services responded by saying that unfortunately he could not give guarantees due to the trauma in the global markets and the local markets. He said that the Council did its best to protect staff, including their jobs and careers, but to make a guarantee would be foolhardy in the present circumstances.

c) Councillor Kitching

*'The new Conservative Prime Minister, Liz Truss, has clearly indicated her intention to reverse the laws banning fracking, despite ongoing concerns about the risks associated with this practice. Under the new legislation, would Barnsley Council pursue licences for fracking operations on its own land?'*

Councillor Frost, Cabinet Spokesperson Regeneration and Culture gave thanks for the question and responded that the answer was 'No'.

By way of supplementary question Councillor Kitching asked Councillor Frost to clarify his own personal views as Cabinet Spokesperson for Regeneration and Culture.

Councillor Frost responded by saying that his own opinions were irrelevant and that there was a process to follow, with any application viewed on its merits and taken through due process. Any other action would be seen as the predetermination of any application. He highlighted that with fracking anything underground was the responsibility of the Environment Agency, and that anything on the surface would come to the Planning Regulatory Board.

d) Councillor W Fielding

*'We were all shocked and disappointed to read the news in the Chronicle about the children's home that has received another inadequate OFSTED rating. Could the Cabinet Member please give his perspective on how this happened and what steps are now being put into place to both improve the situation and to stop this from happening again? In giving his answer could the Cabinet Member please detail when he expects the restriction of accommodation to be lifted so that further vulnerable children can be safely accommodated in this setting?'*

Councillor T Cave, Cabinet Spokesperson Children's Services, gave thanks for the question and replied by saying that as a corporate parent of all looked after and young people, he would like to assure people that the safety of young people in our care was the highest priority. During and following the Ofsted inspection, a robust action plan had been implemented to track and achieve the changes needed, and Ofsted had received regular updates on progress. The action plan detailed the findings from the inspection and other areas for development.

The key areas were as follows:

- A new residential home manager in in place, bringing the appropriate challenge that was needed.
- The matching of the young people in the home had been analysed, to support the consideration of their future care plans.
- Training opportunities for all employees had been identified, so the council could be confident they have the skills and experience to care for our young people and keep them safe. A learning and development framework was being created, specific to the needs of the young people that the home is registered to care for.
- Employees have had guidance on how to respond to and record serious incidents. All incidents within the home were now reported to the Head of Service for Children in Care.
- The Executive Director and Service Director of Children's Services and the council's HR service continued to meet monthly with all employees to encourage reflection and clarity regarding standards of practice.
- A Council Internal Audit review of the home was underway.
- An audit tool had been created for the residential home manager, and additional audits were planned within the children's service audit framework. This would provide further scrutiny and would evidence robust management oversight.
- A full review of the young people's records had been undertaken, focusing on risk assessments, missing protocols and care plans. Senior managers would be provided with copies to review when there are significant updates. This

ensured a clear, robust, shared understanding of expectations in keeping our young people safe in the home and the community.

- The overall staffing and management structure was also being reviewed alongside a review of the home's statement of purpose, including the number of young people that the home accommodates in the future.

Members heard that the framework for inspecting children's homes had very clear and set criteria and at the time of the inspection, the home had an interim residential home manager in post for too long. Permanent recruitment to registered managers' roles had been very challenging. The regulators were unhappy that the position hadn't been filled, despite acknowledging all the efforts taken to appoint to this critical post. The residential home manager was responsible for ensuring complete oversight of all policies, procedures and processes. Regular independent Regulation 44 inspection visits advised officers and members that safeguarding in the home was good when it clearly wasn't. With a new permanent residential home manager and re-tendering of the Regulation 44 contract, better progress was being made. A service manager had also been appointed to oversee progress in the home, and senior managers regularly visited.

A recent Ofsted compliance visit recognised the efforts and changes within the home, and confirmation was provided that all compliance notices had now been lifted. A full two-day inspection was expected before the end of October, and the hope was that progress would be reflected in an improved judgement. It was the priority to provide assurance that the Council was also in a position to place more young people in the home. It was noted that the action and development plan was monitored weekly by the Executive Director and Service Director of Children's Services. The Cabinet Member made Members aware he received fortnightly briefings on progress, and there would also be regular progress reports taken to the Corporate Parenting Panel.

Councillor W Fielding noted that every Councillor was a corporate parent and asked would it not have been right to inform corporate parents of the report as it came out, rather than finding out through the local press?

Councillor T Cave, Cabinet Spokesperson for Children's Services, responded by saying due process had been followed, as required.

## **92. Community Warm Spaces**

The following Motion submitted in accordance with Standing Order No 6, was:

Moved by Councillor Denton – Seconded by Councillor Wray:-

**This Council notes:**

- a) The ongoing cost of living crisis is dramatically impacting the people of Barnsley Metropolitan Borough, and is predicted to get worse.
- b) The impact of fuel and heating prices, a major contributor to the cost-of-living crisis, has pushed residents into fuel poverty, and has resulted in some people stopping heating their homes – resulting in worsening physical and mental



health, and reducing the productivity of workers and educational outcomes of children.

- c) Despite limited measures recently introduced by the government, the £2500 cap is still over double the amount many residents were paying last year.
- d) Barnsley Metropolitan Borough Council has a duty and responsibility to continue to do all within its means to reduce the financial burden on its residents, as well as to protect their health and wellbeing.

Therefore, **this Council** will instruct the Chief Executive to:

- i. Develop a deliverable plan to ensure residents of Barnsley Metropolitan Borough Council have reasonable free-of-charge access to a “Community Warm Space” this winter, reducing reliance on their own heating, and thereby reducing their energy costs.
- ii. Work with ward councillors to generate a list of suitable locations for this purpose, using existing public and appropriate private buildings across the borough to limit the need for residents to travel a significant distance.
- iii. Where possible, work with other bodies to also provide further relevant advice and support within these Community Warm Spaces.
- iv. Make these “Community Warm Spaces” open and available for as much time as is reasonably practicable.

Furthermore, **this Council** resolves that funding for these Community Warm Spaces will come from existing budgets and reserves, and that the plan will be developed, published and implemented as soon as possible.

**An amendment submitted in accordance with Standing Order No 8 was then:**

Moved by Councillor Sir Stephen Houghton CBE – Seconded by Councillor Howard

**This Council** notes:-

- a. The ongoing cost of living crisis is dramatically impacting the people of Barnsley Metropolitan Borough, and is predicted to get worse
- b. The impact of fuel and heating prices, a major contributor to the cost of living crisis, has pushed residents into fuel poverty, and has resulted in some people stopping heating their homes – resulting in worsening physical and mental health, and reducing the productivity of workers and education outcomes of children
- c. Despite limited measures recently introduced by the government, the £2,500 cap for average use is still over double the amount many residents were paying last year
- d. Whilst local authorities cannot solve the cost of living crisis, Barnsley Council is committed to helping residents where it can despite facing its own major financial (£13m) pressures caused by that cost of living challenge

**This Council** congratulates the Labour administration for the work it has done in supporting people through the existing budget but further proposes the Council will utilise the £2.3m from our Household Support Grant to prioritise the most vulnerable in our society over the winter period. This will include:

- £150 energy rebates (bank transfer), to those households who were not entitled to the Governments £150 Council Tax energy rebate. (This scheme is designed to support those in Council Tax bands E and above not on LCTS, and those who became eligible for council tax on or after 2nd April 22. This would be delivered on an application basis.)
- £326 cost of living payment (bank transfer) to those in receipt of qualifying benefits who were not eligible for the first Government cost of living payment due to becoming eligible after the qualifying date. (This scheme would be delivered on an application basis, applicants would need to demonstrate they become eligible between 26th May and 31st August 22.)
- £150 cost of living payment (bank transfer) to those in receipt of a disability benefit that were not eligible for the Government scheme due to becoming eligible after the qualifying date. (This scheme would be delivered on an application basis, applicants would need to demonstrate they become eligible between 26th May and 31st August 22.)
- £650 cost of living payment (Post Office Vouchers) to those in receipt of Housing Benefit but did not qualify for the Government cost of living payment. (This payment would be made via automatic award and not application based. Proposed to make this payment in 2 instalments similar to the Government scheme, with the first payment by 31st October 22 and the second 31st January 23.)

In addition, **this Council** will also utilise the funding to:

- offer £500k grant support to community groups working to protect the most vulnerable to provide practical things such as food, fuel, clothing, white good, household goods.
- provide Christmas holiday club places through the Healthy Activities programme for non-free school meal children.
- extend the funding available through the Local Welfare Assistance scheme, to a total of £240k, providing crisis support with the cost of essential bills and white goods.
- provide a £15 food voucher to families during the October 22 and February 23 holidays which aren't covered by the government's Healthy Holiday government funded scheme.

Furthermore **this Council** will shortly bring forward a Cabinet report to introduce a £3m Affordable Warmer Homes scheme. This will provide residents with financial support to help with energy debts, and inefficient heating systems by providing sustainable solutions that help to reduce energy consumption therefore reducing energy bills, this would make an immediate and long-lasting sustainable impact to addressing fuel poverty.

**This Council** has already introduced the valuable resource which is the 'More Money In Your Pocket' website which provides an up to date account of all the

support available in one place through easily navigated tabs. The promotion of this resource is currently being cascaded to front-line teams, partners, large employers and community groups with 32 briefing sessions currently arranged. In addition this support is being widely publicised including for example, livery on Berneslai Homes vehicles and a free bookmark in every loaned library book.

With regard to the proposal to introduce ‘Community Warm Spaces’. This Council has already introduced Barnsley’s Welcoming Spaces which promotes our existing public buildings as places that people can utilise, free of charge, for as long as they wish. This initiative helps in promoting our excellent existing offer and encouraging people to utilise their community assets.

Finally, **the Council** will continue to lobby Government both directly and through SIGOMA to secure a fair funding system for local government and a fair deal for Barnsley.

**On being put to the vote, the Amendment was WON.**

The Amendment was the put as the Substantive Motion and:

Moved by Councillor Sir Stephen Houghton CBE – Seconded by Councillor Howard; and

**RESOLVED** that the motion, as amended, be carried.

**93. Question from a Member of The Public**

The Council received a written questions from a Member of the Public together with the responses provided by the relevant Cabinet Spokespersons.

**RESOLVED** that the questions and responses be noted.

.....  
Chair

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**BARNSELY METROPOLITAN BOROUGH COUNCIL**

**REPORT OF:** Executive Director, Core Services

**TITLE:** Social media guidance for employees and elected members

<b>REPORT TO:</b>	<b>Cabinet</b>
<b>Date of Meeting</b>	<b>16 November 2022</b>
<b>Cabinet Member Portfolio</b>	<b>Core Services</b>
<b>Key Decision</b>	<b>No</b>
<b>Public or Private</b>	<b>Public</b>

**Purpose of report**

This report informs members of the updated social media guidance and best practices for employees and elected members.

**Council Plan priority**

Enabling Barnsley

**Recommendations**

That Cabinet:-

1. Agree the recommendation to Full Council on 24 November, acknowledging the updated social media guidance and best practices for employees and elected members.
2. Encourages all employees and elected members to pledge their support to the No Place for Hate campaign and to acknowledge their role and responsibility in making online hate and abuse socially unacceptable.

**1. INTRODUCTION**

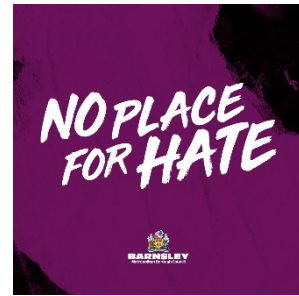
- 1.1 Social media can be a powerful force for good, and we want to encourage people to use social media in positive ways. It can bring considerable benefits to our organisation, helping us to showcase our work, increase engagement with residents and provide us with data that supports our council priorities and outcomes.

## 1.2 What is social media?

Social media is a website or app that helps you create and share content and communicate with others. Social media platforms include Facebook, Twitter, Instagram, TikTok, Snapchat, WhatsApp, LinkedIn, YouTube, Flickr Nextdoor and YappApp. It also includes SharePoint, MS Teams and Yammer. This list is not exhaustive and consists of any platform, website and application that focuses on communication, community-based input, interaction, content-sharing and collaboration. The guidance also covers any new platforms which will be developed in the future.

## 1.3 No Place for Hate in Barnsley

Our No Place for Hate campaign started in February 2021, to tackle hate and abuse on both our channels and channels across the borough. The campaign focuses on making online hate and abuse socially unacceptable.



You can read more about the campaign on our website [barnsley.gov.uk/noplaceforhate](https://barnsley.gov.uk/noplaceforhate).

As part of the recommendations to cabinet, we strengthened our [social media policy and social media acceptable use policy](#), and it's actively enforced on all of our social media channels by employees in both the Communications and Marketing service and owners in dedicated services.

We make about 11 serious interventions (banning and reporting) a month, ranging from defamation, allegations, threats, name-calling towards our employees and elected members and hate crimes. We also take smaller interventions on a daily basis such as hiding and deleting comments on content such as language, spamming or off-topic material.

There have been a few cases where we have used legal support to communicate with people where the online hate and abuse have been severe.

We actively contact local social media groups that serve our communities to highlight inappropriate content, asking them to act against it.

We've used the campaign messaging for different situations such as Hate Crime Awareness Week, Black History month, Joining Forces, support for Ukraine and Pride. Our partners are engaged and share the messaging through their channels.

## 1.4 Timescale

The guidance will be reviewed in 2024 to enable us to consider future technological advances.

We'll monitor our performance and application of this guidance to see if it's working and fit for purpose and make in-year amendments if needed.

## 2. PROPOSAL

### 2.1 Background to our guidance

Our current policy was created in 2018 and was due for updating in 2020. There's been a delay in updating this while our resource was focused on responding to the pandemic. This guidance was one document for both employees and elected members.

### 2.2 Tailored guidance

The guidance has been split into three guides to provide tailored advice and support for employees and elected members. The three guides are:

- Social media guidance for employees
- Social media guidance for elected members
- Site owner guidance for dedicated service social media pages

### 2.3 Expected benefits of the updated social media guidance

This updated social media guidance reflects the advances in social media over the last four years. It provides guidance for people on how to responsibly use social media at work, in their personal lives, and as an owner of a council social media page. It will support us in dealing with any issues and support our HR procedures when needed.

People are free to express their opinion, and most people who follow our pages do this in a balanced way. We have a zero-tolerance approach to no place for hate in Barnsley, including on our social media pages.

We do not accept content on our pages that is defamatory, slanderous, discriminatory, inciting or intimidatory behaviour, or is classed as misinformation (false, misleading or out-of-context material regardless of the motivation behind it) or disinformation (a deliberate attempt to mislead using material that the deceiver knows is untrue, designed to be widely shared).

This updated social media guidance provides clear steps on how to manage unacceptable content on social media on their pages, council pages and community pages. It also covers related situations when people are out working in the community.

It also offers support and guidance to anyone affected by online hate and abuse. We're committed to challenging online hate and will consider legal action where necessary alongside working with South Yorkshire Police.

### 2.4 Governance

The guidance will be supported by the council's [Code of conduct for employees](#), the [Code of Conduct for Elected Members](#), our [Dignity at work policy](#), and our [social media acceptable use policy](#).

### 2.5 Promotion of guidance to employees and elected members

Our Communications and Marketing Service and Human Resources will make sure the guidance is cascaded throughout the organisation and that all employees understand the guidance and their responsibility on social media.

This guidance will be promoted to employees and elected members in various formats, including intranet guidance, hard copy guidance and quick reference guides.

## 2.6 United in our stance for no place for hate in Barnsley

To really make a difference, we need everyone to show a united stance against hate and abuse in our borough. This starts with us; employees and elected members.

As part of no place for hate and our updated social media guidance, we're encouraging everyone to show positive behaviour online and to play their part in developing supportive, inclusive online communities.

We're asking you to think before you click post. To consider the effect that your actions could have on others. To challenge or report online abuse when you see it.

We ask people to pledge their support using our online form. You can access it using the QR code or the link:

<https://surveys.barnsley.gov.uk/s/NoPlaceForHate/>



## 3. IMPLICATIONS OF THE DECISION

### 3.1 Financial and Risk

Consultations have taken place with representatives of the Service Director of Finance (S151 Officer). There are no financial implications or risks arising from the contents of this report, to inform members of the updated social media guidance.

### 3.2 Legal

The updated social media guidance provides clear information on the legalities of social media and the comments people make on the pages.

### 3.3 Equality

Equality Impact Assessment Pre-screening completed determining full EIA not required.

Reference within the guidance has been made to hate and harassment and the 'No Place for Hate' campaign, the Dignity at Work Policy and the Code of Conduct. These should all help to mitigate any impact in relation to the equitable application of the guidance.



### **3.4 Sustainability**

The decision-making wheel has not been completed. The report is for noting and does not require a decision.

### **3.5 Employee**

The guidance helps employees and elected members to get the best out of using social media responsibly. The guidance will be supported by the council's [Code of conduct for employees](#), the [Code of Conduct for Elected Members](#) and our [social media acceptable use policy](#).

### **3.6 Communications**

Our Communications and Marketing Service and Human Resources will make sure the guidance is cascaded throughout the organisation and that all employees understand the guidance and their responsibility on social media.

Our awareness-raising campaign will make sure that the guidance is accessible and that the communication support needs of our disabled employees and elected members are integrated into the campaign. This will help to make sure that everyone understands their personal and professional responsibilities as well as understanding the protections that have been put in place to safeguard them while at work.

## **4. CONSULTATION**

The following services have been part of updating this guidance:

Engaged:

- Communications and Marketing Service
- IT Services
- Legal Services
- Human Resources
- Customer Feedback
- Health, safety and emergency resilience
- Current council social media page owners

Informed:

- Trade Unions
- Cabinet Spokesperson Without Portfolio about member development

## **5. ALTERNATIVE OPTIONS CONSIDERED**

- 5.1 The current guidance on social media could have remained in place. This option hasn't progressed as the current guidance doesn't offer the support needed to manage inappropriate content on social media.

5.2 The guidance on social media could have remained as a single document for both employees and elected members. This option wasn't progressed as the guidance needed to be tailored to different audiences to make it more relevant and effective.

## 6. REASONS FOR RECOMMENDATIONS

### 6.1 Acknowledge the updated social media guidance and best practices for employees and elected members

It's crucial that the council's senior leadership acknowledge the guidance and champion and monitor its application across all employees and elected members.

## 7. APPENDIX

- Appendix A: Social media guidance for employees
- Appendix B: Social media guidance for elected members
- Appendix C: Site owner guidance for dedicated services social media pages

## 8. REPORT SIGN OFF

<b>Financial consultation &amp; sign off</b>	<i>Avanda Mitchell 31.08.2022</i>
<b>Legal consultation &amp; sign off</b>	<i>Jason Field 26/08/22</i>

**Report Author: Katie Rogers**  
**Post: Head of Communications and Marketing**  
**Date: 4 November 2022**

# Social media guidance for employees 2022

**Welcome to your social media guidance - we want you to use this guide to help you get the best out of social media. Many of you are probably already active on social media, and we want to encourage and give you the freedom to support the council with the proper guidelines.**

Social media is a website or app that helps you create and share content and communicate with others. Social media platforms include Facebook, Twitter, Instagram, TikTok, Snapchat, WhatsApp, LinkedIn, YouTube, Flickr Nextdoor and YappApp. It also includes SharePoint, MS Teams and Yammer. This list is not exhaustive and consists of any platform, website and application that focuses on communication, community-based input, interaction, content-sharing and collaboration. The guidance also covers any new platforms which will be developed in the future.

You should follow this guidance if you're an employee of Barnsley Council. This also includes relief and agency employees, contracted companies that deliver services for the council, consultants, apprentices, volunteers, trainees and people on work placements. This information also applies to employees in schools where the governing body has adopted the policy.

For info...throughout this guide, the terms 'we' and 'us' describe the Communications and Marketing Service.

## **Key points:**

- Whatever you say on social media, remember you're likely to be considered as representing the organisation – even when on your own personal pages. We want you to feel confident and safe using social media as a communication channel.
- When posting and commenting on digital channels, your integrity is displayed for people to see, so be ethical, respectful, truthful, and decent. Anything you publish must be true, not misleading, and all claims must be substantiated and approved.
- Protecting the council is part of your job. Do not post any confidential information on any social platforms. If the council has not officially released the information, don't discuss it. This includes financial data, service data and information, and legal information.
- If you're unsure whether to post, comment on or share something, err on the side of caution and don't.
- Your interactions with the public can be used and re-used on social media. This could include emails, pictures and videos. Bear this in mind in how you interact and respond to the public in your day-to-day role.

# Your personal social media pages

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Social media can be a powerful force for good, and we want to encourage you to use social media in positive ways, including promoting the council as an employer of choice. When you're online, we have two requests for you: use good judgment when posting and protect the council's reputation.

## Showing that you work for the council

We want you to be proud to say you work for Barnsley Council. This is fine if you want your employer information displayed as part of your profile.

It's good practice to have a disclaimer to clarify that comments are your personal views and do not represent the council's view. This makes it clear that you may understand the council better, but you're not making official declarations. Use wording in your profile such as 'Views expressed are my own'.

If you're carrying out a legitimate role that involves posting comments on social media, for example, as a trade union representative or a community action group representative etc., you need to make clear in which capacity you're making your posts.

## Using your personal social media pages during work hours

You can use your personal social media sites while you're at work, using council or your own equipment. This should be in your own time and must not interfere with your job or service delivery. The council reserves the right to monitor the use of social media through line management and monitoring of excessive or inappropriate usage.

## Your responsibility when using social media

Even though you're using your personal account, the world will always see you as a reflection of the council.

Anything you post on your personal site is your responsibility. Content can be there permanently, regardless of whether you try to remove it. There'll always be a permanent record of everything you post. Irrespective of your privacy settings, posts can, and often do, become publicly available through screenshots, hacking and other methods.

We firmly believe that although people have differing views on many issues, any form of online bullying is not acceptable on any platform. Consider what you're posting and how this may reflect upon the values and reputation of the council as an inclusive employer.

Do not engage in content that is classed as online hate, abuse or bullying under our [social media acceptable use policy](#) that can impact other people and brings the council into disrepute or has the potential to adversely affect the council's reputation or business. This includes inappropriate content concerning the council and its work, council employees and elected members, residents, businesses, customers or suppliers. You'll be asked to remove the content, and the council may investigate and start disciplinary action against you, which could ultimately lead to your dismissal. Depending on the content, we may also report it to South Yorkshire Police.

If you're tagged in a post or tweet that is considered defamatory, derogatory and offensive against the council, please follow the guidance on dealing with unacceptable behaviour in the No place for hate section.

**Examples of this could be:**

- 1) “Thanks to the councillor for coming to support me today in my role. Some councillors don’t care and are only in it for backhanders and brown envelopes.”
- 2) “Two men living together should not be allowed in my community. We should get rid of them all. If I ever see any of them in my area, they better watch their backs. I’ll be waiting for them.”

If you had posted comment 1, we would instruct you to remove them, and the council may investigate and start disciplinary action against you, which could ultimately lead to your dismissal.

Hate and harassment can be criminal or non-criminal and include offensive comments or images on social media or text messages. If you had posted comment 2, you would be reported to South Yorkshire Police for hate crimes. The council may investigate and start disciplinary action against you, ultimately leading to your dismissal.

## Share our news

We promote the council’s work across the borough. We encourage you to share information and help us to spread the word about what’s happening in Barnsley. Unless it’s part of your role within the council, you should never make official announcements on behalf of the council via any communication channel.

## Joining social media groups

If you want to join a social media group that has a conflict of interest with the council’s services, such as a campaign group, you should follow the guidance on personal interests in the [Code of conduct for employees](#).

## Politically restricted roles

If your role is politically restricted, use good judgement when using personal and work-related social media. This includes speaking and writing in public, including on social media, where the work appears to be intended to affect public support for a political party. Be aware of what news and pages you’re sharing or retweeting. If in doubt, err on the side of caution and don’t engage. You can read more about this in the [Politically Restricted Posts guidance notes](#).

## Quick reference guide:

- Check your facts before you post or share content.
- Respect the law, including copyright law.
- Avoid saying things that could damage the council’s reputation or other organisations or brands associated with the council.
- If you have a work-related issue, please don’t raise it via social media. Use the council’s [dignity at work](#) or [grievance procedure](#).
- Don’t divulge confidential information about, or belonging to, the council, people who use our services, employees or elected members.
- Don’t impersonate other employees or elected members on social media sites and forums.

- You can share photographs, images, video footage and comments of employees or elected members with their consent.
- You should not share photographs, images, video footage or comments from people who use our services on your personal sites. You can [read more information about consent on the intranet](#).
- Be aware of what's in your photographs, images and video footage. Make sure that there isn't any confidential information on view and that it conforms with our [social media acceptable use policy](#).
- Be aware of [GDPR regulations](#).
- You don't have to accept 'friend' requests from anyone at the council or associated with your work at the council if you don't want to.
- Don't start or accept an online relationship with people using our services on a personal social media site. Like your offline work, where you have a close relationship with someone who uses our services, you must let your manager know.
- Check your privacy settings and make sure you understand what people can see and what they can do with your content. Social media is a public place, and it's best to assume that anyone can see all your posts.
- You need to follow the council's [Information and security and computer usage policy](#) and the [Code of conduct for employees](#) when using council equipment and your council login.
- Outside of work, using your own equipment, you still need to follow the [Information and security and computer usage policy](#) and the [Code of conduct for employees](#).
- If you end your employment with Barnsley Council, please remember to update your employment information on your social media sites.

## **Dedicated service social media pages: being a representative of Barnsley Council**

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We want to support you using social media platforms to promote your services. This could be to advertise an event or service, to encourage community engagement, to share job or volunteering opportunities or for many other purposes. The uses of social media continue to increase as technology develops.

## Posting on the council's main social media pages

We manage the council's main social media pages, which have a large established following of people.

We already work with a lot of services to promote their campaigns, but if you have something which you think would benefit from being posted on social media, please get in touch with us at [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk).

## Dedicated service social media pages

Some services have their own social media pages. They have these pages because we have identified that the service benefits from having a targeted audience, the appropriate channel, and the service can manage it effectively. Services solely run these pages and are accountable for the content and management of the account. We offer guidance and support when needed.

**Please do not create any social media pages without our permission.** This might seem like we want to control this, and in a way, we do. As good as social media is, it takes a lot of resources to get it right and holds a significant reputational risk if you don't.

If you're accountable for a social media account, you will be asked to sign a social media agreement to acknowledge your responsibility for the account.

You can complete a [short business case](#) (available on the intranet) to tell us why you think you need a dedicated account.

You must follow the page owner's guidance if you manage a social media page.

## Consider adding social media management to your contracts

All suppliers, including subcontractors, are expected to uphold the council's social media guidelines; we also expect them to follow our social media acceptable use guidelines as well.

It's good practice to discuss their approach to social media in promoting good, positive content and handling harmful content. If you need support with this, please contact us at [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk).

## Managing unacceptable content on council social media pages

Our social media pages are governed by our [social media acceptable use policy](#) (social media house rules). It covers all of the council's pages and outlines the standards we expect on our social media pages; it's a key enforcement step in establishing a positive behaviour change on online pages. You can read more guidance on dealing with unacceptable behaviour in the no place for hate section.

## Legal guidance on using social media

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Comments made on a public forum are in the public domain. Updating your site settings to private will not protect you if you're found in breach of this guidance.

Consider whether your comments or actions could be considered defamatory, derogatory or offensive, as this could result in somebody taking legal action against you as well as against the council or making a formal complaint about you. If someone is taking legal proceedings against an employee because of their

defamatory comments or actions on a social media site or online media outlet, the council is entitled, in appropriate cases where the person has acted reasonably and in good faith, to support them in defending those legal proceedings.

If you do not follow the guidance in this document, it may result in disciplinary action under the council's [disciplinary procedure](#).

Tribunals and courts can consider communications recorded on social media sites. It's highly likely that online content, postings and messages will be used as evidence, regardless of the privacy settings of your page.

All employees have a common law duty of fidelity and trust, and confidence to their employers. A breach of this nature could be treated as a breach of the council's [Code of conduct for employees](#), and you could be subject to a disciplinary procedure which could ultimately lead to your dismissal.

Be aware of [GDPR regulations](#) and consent.

## **No place for hate in Barnsley**

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People are free to express their opinion, and most people who follow our pages do this in a balanced way. It's okay for people not to like the service we deliver or to disagree with decisions, and they are free to communicate this. We won't act against these comments, as frustrating as they may be.

We do not accept content that is defamatory, slanderous, discriminatory, inciting or intimidatory behaviour, or is classed as misinformation (false, misleading or out-of-context material regardless of the motivation behind it) or disinformation (a deliberate attempt to mislead using material that the deceiver knows is untrue, designed to be widely shared).

### **Managing unacceptable content on council social media pages**

Our social media pages are governed by our [social media acceptable use policy](#) (social media house rules). It covers all of the council's pages and outlines the standards we expect on our social media pages; it's a key enforcement step in establishing a positive behaviour change on online channels. We're always here to help you with managing content on your pages. Contact us at [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk)

### **Managing situations when you're out working in the community**

You might encounter situations where people try to stop you from doing your job or start to take pictures or film you when you're working out in communities. Almost everyone has a smartphone, which means nearly everyone has a camera. That means the odds of people filming you at work are pretty high.

This can be an unsettling experience. Your behaviour – positive or negative – can get filmed and posted online. It takes seconds and has the potential to catch the attention of thousands of people.

Most of our work happens in places open to the public. That means anyone filming you at work isn't breaking the law, strictly speaking. They could be breaking the law if they're filming you in a place which has sensitive information or activities happening in it. Examples include a family centre with children in the area or a meeting discussing someone who uses our services.

Follow this guide on how to deal with it:



- It's essential to keep calm, even if it isn't always easy.
- Be polite, respectful and courteous – even if they are not.
- Ask them to stop taking pictures or recording a video of you.
- Offer them a point of contact for more information on the work you're doing.
- If possible, remove yourself from the situation quickly and calmly.
- Do not retaliate with a heated conversation or by filming them back.
- Do not be disrespectful to people or mock them.
- Let your manager know what happened as soon as possible. Write down the date, time, location, a description of the person filming you, and a statement of what happened.

## **Managing unacceptable content on non-council social media pages**

We can't control or manage non-council platforms or users, but we'll take steps to try to remove unacceptable content or correct the information. This could include approaching the organisation, site moderators, or the person who has posted it directly to take action. We'll also report it to the platform directly. We'll work with colleagues in legal services to consider whether any legal action can be taken.

We can only approach people using the Barnsley Council account if they like and follow the main Barnsley Council account. This will sometimes limit how we can approach pages. As a Communications and Marketing service, we'll not use our personal accounts to do this.

Please be our eyes on social media pages. If you see anything unacceptable towards the council:

- Screenshot the content and get a link to the thread and the page (make sure you get the platform name, date and time on it) – this is important so we can investigate it. Please send this to us at [communication@barnsley.gov.uk](mailto:communication@barnsley.gov.uk)
- Report the content using the platform's reporting process.

## **Unacceptable content directed at our employees**

The council has a duty of care to take all reasonable steps to ensure your health, safety and wellbeing. Customers and residents have the right to expect the best service from the council, and the council will always try to provide that service politely and respectfully. In return, we expect the same treatment. This includes any comments made on social media pages.

Unfortunately, our employees are sometimes subjected to online abuse. This content could include a comment, image or video. More extreme content could show our employees being filmed doing their jobs. It could show situations out of context and spread misinformation and disinformation. What might be seen as just a comment or someone showing their frustrations is still directed at someone just doing their role.

We're clear on our stance - we'll not tolerate any violent or aggressive behaviour, discriminatory or hate crime comments towards a council employee, be it online or face to face.

## **Steps to take**

**If the content is on a council-run social media channel and is related to an employee of Barnsley Council**

Follow the steps in the social media owner guidance.

**If the content is on your personal social media pages and is related to you as an employee of Barnsley Council, you should:**

- Screenshot the content and get a link to the thread and the page (make sure you get the platform name, date and time on it) – this is important for us to have this for further investigation.
- Fill in a [violence and aggression report](#) as soon as possible. This allows us to make an official record and get you the help and support you might need.
- Report the content using the platform’s reporting process.
- Delete the comment.
- Block their access to your social media pages.
- Check and review your personal privacy settings. Stay safe online and consider who is looking at your pages and your details. This includes any photographs and videos you share and your links to your family and friends’ pages.
- Speak to your manager for support.
- Send evidence to your manager and [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk). We’ll look at how we take steps to support you.
- Depending on the content, we’ll consider whether it needs highlighting to legal or the police.
- Follow the guidance in our [Personal Safety and Violence and Aggression at work – Code of Practice](#), particularly the escalation process where a threat is made.
- Our [wellbeing section on the employee hub](#) has information to help you stay healthy and happy at work and in your personal life if needed.

**If the content is on a public social media channel and is related to you as an employee of Barnsley Council, you should:**

- Screenshot the content and get a link to the thread and the page (make sure you get the platform name, date and time on it) – this is important for us to have this for further investigation.
- Report the content using the platform’s reporting process.
- Fill in a [violence and aggression report](#) as soon as possible. This allows us to make an official record and get you the help and support you might need.
- Block their access to your social media pages.
- Check and review your personal privacy settings. Stay safe online and consider who is looking at your pages and your details. This includes any photographs and videos you share and your links to your family and friends’ pages.
- Speak to your manager for support.
- Send evidence to your manager and [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk). We’ll look at how we take steps to support you.
- We’ll contact the community page for you and try to get the comment removed. We’ll also remind them of their responsibility as page administrators.
- Depending on the content, we’ll consider whether it needs highlighting to legal, our health and safety service or the police.
- Follow the guidance in our [Personal Safety and Violence and Aggression at work – Code of Practice](#), particularly the escalation process where a threat is made.
- Our [wellbeing section on the employee hub](#) has information to help you stay healthy and happy at work and in your personal life if needed.

**The content might be on your personal social media pages and not related to your employment or role at Barnsley Council. This can still be upsetting, and you can take the following steps:**

- Screenshot the content and get a link to the thread and the page (make sure you get the platform name, date and time on it) – this is important that you have this if it needs further investigation.
- Report the content using the platform’s reporting process.

- Delete the content from your account.
- Block the account.
- Check and review your personal privacy settings. Stay safe online and consider who is looking at your pages and your details. This includes any photographs and videos you share and your links to your family and friends' pages.
- Depending on the content, consider whether it needs highlighting to the police.
- Speak to your manager for support.
- Our [wellbeing section on the employee hub](#) has information to help you stay healthy and happy at work and in your personal life if needed.

## How we'll support you

We'll provide support and guidance to anyone affected by online hate and abuse.

This includes support to complete the actions in the no place for hate section and Health and Safety and wellbeing support through the [Personal Safety and Violence and Aggression at work – Code of Practice](#).

Your manager will give you personal day-to-day support.

Our legal services will try and support you in dealing with a difficult situation and the law.

Our HR services will support you in understanding and applying the code of conduct and other relevant policies.

Our [wellbeing section on the employee hub](#) has information to help you stay healthy and happy at work and in your personal life.

## More information

If you need information or support, please contact us at [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk) or call (01226) 773443.

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# Social media guidance for elected members

**Welcome to your social media guidance - we want you to use this guide to help you get the best out of social media. We want to encourage you to use social media and give you the freedom to support the council with the proper guidelines.**

Social media is a website or app that helps you create and share content and communicate with others. Social media platforms include Facebook, Twitter, Instagram, TikTok, Snapchat, WhatsApp, LinkedIn, YouTube, Flickr, Nextdoor and YappApp. It also includes SharePoint, Teams and Yammer. This list is not exhaustive and consists of any platform, website and application that focuses on communication, community-based input, interaction, content-sharing and collaboration. The guidance also covers any new platforms which will be developed in the future.

You should follow this guidance if you're an elected member or co-opted member of Barnsley Council. It's also applicable to candidates who are standing to be elected to Barnsley Council.

For information, throughout this guide, the terms 'we' and 'us' are used to describe the Communications and Marketing Service.

## **Key points:**

- Whatever you say on social media, you're likely to be considered as representing your role as an elected member of Barnsley Council– even when on your own personal pages. We want you to feel confident and safe using social media as a communication channel.
- When posting on social platforms, your integrity is on display for people to see, so be ethical, respectful, truthful, and decent. Anything you publish must be true, not misleading, and all claims must be substantiated and approved.
- Protecting the reputation of Barnsley Council is an essential part of your role as an elected member. Do not post any confidential information on any social platforms. If the council has not officially released the information, don't discuss it. This includes financial data, service data and information, and legal information.
- If you're unsure whether to post, comment on or share something, err on the side of caution and don't.
- Your interactions with the public can be used and re-used on social media. This could include emails, pictures and videos. Bear this in mind in how you interact and respond to the public in your day-to-day role.

## **Your personal social media pages**

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You may have separate social media pages – one as an elected member and one as your own personal page.

## **Showing that you're an elected member of Barnsley Council**

We want you to be proud to be an elected member of Barnsley Council. This is fine if you want to show this on your own social media pages as part of your own profile.

It's good practice to have a disclaimer to clarify that comments are your personal views and do not represent the council's view. This makes it clear that you may understand the council better, but you're not making official declarations. Use wording in your profile such as 'Views expressed are my own and not in my role as a councillor'.

If you're carrying out a legitimate role that involves posting comments on social media, for example, as a trade union representative or a community action group representative etc., you need to make clear in which capacity you're making your posts.

## Using social media for council business

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We're starting to see more and more elected members using social media as a channel to engage with their communities.

Your posts, tweets or comments on social media about the council or your role as an elected member are treated the same way as any other communications. They are covered by your [Code of Conduct for Elected Members](#).

If anyone considers that your posts, tweets or comments on social media have failed to comply with the [Code of Conduct for Elected Members](#), you may be subject to a complaint to the council's monitoring officer.

## Your responsibility when using social media

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Even if you're using your personal social media page, the world will always see you as a reflection of the council.

Anything you post on a social media site is your responsibility. This includes content you create, share, and people's comments and reactions linked to your content. Content can be there permanently, regardless of whether you try to remove it. There'll always be a permanent record of everything you post. Irrespective of your privacy settings, posts can, and often do, become publicly available through screenshots, hacking and other methods.

We firmly believe that although people have differing views on many issues, any form of online bullying is not acceptable on any platform. Consider what you're posting, how you manage your page, and how this may reflect the council's values and reputation.

Do not engage in content that is classed as online bullying under our [social media acceptable use policy](#) and brings the council into disrepute or has the potential to adversely affect the council's reputation or business. This includes content you create, share, and people's comments and reactions linked to your content. Online bullying includes inappropriate content concerning the council's services, council employees and other elected members, residents, businesses, customers or suppliers. You'll be asked to remove the content, and the council may investigate and start disciplinary action against you. Depending on the content, we may also report it to South Yorkshire Police.

If you're tagged in a post or tweet that is considered defamatory, derogatory and offensive against the council, then please follow the guidance on dealing with unacceptable behaviour in the no place for hate section.

### **Examples of this could be:**

- 1) "Thanks to the councillor for coming to support me today in my role. Some councillors don't care and are only in it for backhanders and brown envelopes."
- 2) "Two men living together should not be allowed in my community. We should get rid of them all. If I ever see any of them in my area, they better watch their backs. I'll be waiting for them."

If you had posted comment 1, we would instruct you to remove them, and it would be referred to the council's monitoring officer as a breach of your [Code of Conduct for Elected Members](#).

Hate and harassment can be criminal or non-criminal and include offensive comments or images on social media or text messages. If you had posted comment 2, you would be reported to South Yorkshire Police for hate crimes. It would also be referred to the council's monitoring officer as a breach of your [Code of Conduct for Elected Members](#).

### **Share our news**

We promote the council's work across the borough. We encourage you to share information and help us to spread the word about what's happening in Barnsley. Unless it's part of your role within the council, you should never make official announcements on behalf of the council via any communication channel.

### **Joining social media groups**

If you want to join a social media group that has a conflict of interest with the council's services, such as a campaign group, you should follow the guidance on personal interests in the [Code of Conduct for elected members](#).

## **Dos and don'ts at a glance**

(adapted from the [LGA website](#))

### **Do:**

- talk to residents, staff and others. And do answer their questions (quickly and honestly)

- be responsible at all times
- be respectful at all times, too
- have a personality – corporate speak or just issuing press releases won't work well on social media
- share other people's helpful content and links
- share photographs, images, video footage and comments of elected members or employees with their consent and within [UK GDPR regulations](#). You can also [read more information about consent on the intranet](#)
- credit other people's work, ideas and links
- listen (social media is designed to be a two-way channel, just like any good conversation)
- ask your own questions. Seek feedback from your residents (but make sure you share the results with them)
- adhere to your existing HR policies such as the [Code of Conduct for elected members](#) and this social media guidance
- understand your responsibility for the content you create, content you share, and people's comments and reactions linked to your content
- check your privacy settings and make sure you understand what people can see and what they can do with your content.
- follow the council's [Information and security and computer usage policy](#) and [Code of Conduct for elected members](#) when using council equipment and your council login.
- talk to your communications team – they are there to help you
- and more than anything, do use social media in the spirit in which it was intended – to engage, openly and honestly.

## Don't

- broadcast or talk at people. Your residents will soon spot broadcasts and respond accordingly
- block social media – social media is not a risk, blocking its use is a risk
- raise council-related issues on social media. Use the process in place to get more information and facts
- say things that could damage the council's reputation or other organisations or brands associated with the council
- divulge confidential information about, or belonging to, the council, people who use our services, employees or other elected members.
- impersonate other elected members or employees on social media sites and forums
- try to cover up mistakes, be honest and you'll get more respect for it in the long run
- build accounts and just hope people will come – sometimes it is best to go to the places where your audiences are already having conversations
- assume that social media will look after itself – you will need to invest time, enthusiasm and energy to make it work. And don't leave your accounts unattended for long spells
- ignore legal advice, it's there to help you
- think that a disclaimer in your bio will save you from potential legal action, it won't
- share your passwords with anyone



- forget that social media is 24/7 – just because you leave at 5pm doesn't mean the world stops or that residents won't be active. If your account is only staffed 9-5 then you should say so on your profile.

## Legal guidance on using social media

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Comments made on a public forum are in the public domain. Updating your site settings to private will not protect you if you're found in breach of this guidance.

Consider whether your comments or actions could be considered defamatory, derogatory or offensive, as this could result in somebody taking legal action against you as well as against the council or making a formal complaint about you. If someone is taking legal proceedings against an elected member or employee because of their defamatory comments or actions on a social media site or online media outlet, the council is entitled, in appropriate cases where the person has acted reasonably and in good faith, to support them in defending those legal proceedings.

Tribunals and courts can consider communications recorded on social media sites. It's highly likely that online content, postings and messages will be used as evidence, regardless of the privacy settings of your page.

Breaches of the [Code of Conduct for elected members](#) renders you liable to action being taken by the Appeals Awards and Standards Regulatory Board. Failure to observe the conduct and behaviour specified in this code may also render you liable to disciplinary action being taken by your own political group.

Be aware of [UK GDPR regulations](#) and consent.

## No place for hate in Barnsley

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People are free to express their opinion, and most people who follow our pages do this in a balanced way. It's okay for people not to like the service we deliver or to disagree with decisions, and they are free to communicate this. We won't act against these comments, as frustrating as they may be.

We do not accept content that is defamatory, slanderous, discriminatory, inciting or

intimidatory behaviour, or is classed as misinformation (false, misleading or out-of-context material regardless of the motivation behind it) or disinformation (a deliberate attempt to mislead using material that the deceiver knows is untrue, designed to be widely shared).

## **Managing unacceptable content on social media pages**

Our council social media pages are governed by our [social media acceptable use policy](#) (social media house rules). It covers all of the council's pages and outlines the standards we expect on our social media sites; it's a key enforcement step in establishing a positive behaviour change on online channels.

## **Managing situations when you're out in the community**

You might encounter situations where people try to stop you from doing your role or start taking pictures or filming you when you're out in communities. Almost everyone has a smartphone, which means nearly everyone has a camera. That means the odds of people filming you at work are pretty high.

This can be an unsettling experience. Your behaviour – positive or negative – can get filmed and posted online. It takes seconds and has the potential to catch the attention of thousands of people.

Most of our work happens in places open to the public. That means anyone filming you at work isn't breaking the law, strictly speaking. They could be breaking the law if they're filming you in a place which has sensitive information or activities happening in it. Examples include in a family centre with children in the area or in a meeting discussing someone who uses our services.

Follow this guide on how to deal with it:

- It's essential to keep calm, even if it isn't always easy.
- Be polite, respectful and courteous – even if they are not.
- Ask them to stop taking pictures or recording a video of you.
- Offer them a point of contact for more information on the work you're doing.
- If possible, remove yourself from the situation quickly and calmly.
- Do not retaliate with a heated conversation or by filming them back.
- Do not be disrespectful to people or mock them.
- Let your group leader and monitoring officer know what happened as soon as possible. Write down the date, time, location, a description of the person filming you, and a statement of what happened.

## **Managing unacceptable content on non-council social media pages**

We can't control or manage non-council platforms or users, but we'll take steps to try to remove unacceptable content or correct the information. This could include approaching the organisation, site moderators, or the person who has posted it directly to take action. We'll also report it to the

platform directly. We'll work with colleagues in legal services to consider whether any legal action can be taken.

We can only approach people using our Barnsley Council accounts if they like and follow the main Barnsley Council account. This will sometimes limit how we can approach pages. As a Communications and Marketing service, we'll not use our personal accounts to do this.

Please be our eyes on social media. If you see anything unacceptable towards the council:

- Screenshot the content and get a link to the thread and the page (make sure you get the platform name, date and time on it) – this is important so we can investigate it. Please send this to us at [communication@barnsley.gov.uk](mailto:communication@barnsley.gov.uk)
- Report the content using the platform's reporting process.

## **Unacceptable content directed at our elected members**

The council has a duty of care to take all reasonable steps to take care of your health, safety and wellbeing. Customers and residents have the right to expect the best service from the council, and the council will always try to provide that service politely and respectfully. In return, we expect the same treatment. This includes any content made on social media platforms.

Unfortunately, our elected members are sometimes subjected to online abuse. This content could include a comment, image or video. More extreme content could show our elected members being filmed doing their roles. It could show situations out of context and spread misinformation and disinformation. What might be seen as just a comment or someone showing their frustrations is still directed at someone just doing their role.

We're clear on our stance - we'll not tolerate any violent or aggressive behaviour, discriminatory or hate crime comments towards an elected member, be it online or face to face.

## **Steps to take**

### **If the content is on your social media pages**

- Screenshot the content and get a link to the thread and the page (make sure you get the platform name, date and time on it) – this is important for us to have this for further investigation.
- Fill in a [violence and aggression report](#) as soon as possible. This allows us to make an official record and get you the help and support you might need.
- Report the content using the platform's reporting process.
- Delete the comment.
- Block their access to your social media pages.
- Check and review your personal privacy settings. Stay safe online and consider who is looking at your pages and your details. This includes any photographs and videos you share and your links to your family and friends pages.
- Speak to your group leader and the Monitoring Officer for support.

- Send evidence to your group leader, the Monitoring Officer and [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk). We'll look at how we take steps to support you.
- Depending on the content, we'll consider whether it needs highlighting to legal or the police.
- Follow the guidance in our [Personal Safety and Violence and Aggression at work – Code of Practice](#), particularly the escalation process where a threat is made.
- Get support from our [Well@Work service](#) if you need it.

### **If the content is on a public social media channel**

- Screenshot the content and get a link to the thread and the page (make sure you get the platform name, date and time on it) – this is important for us to have this for further investigation.
- Report the content using the platform's reporting process.
- Fill in a [violence and aggression report](#) as soon as possible. This allows us to make an official record and get you the help and support you might need.
- Block their access to your social media pages.
- Check and review your personal privacy settings. Stay safe online and consider who is looking at your pages and your details. This includes any photographs and videos you share and your links to your family and friends' pages.
- Speak to your group leader and the Monitoring Officer for support.
- Send evidence to your group leader, the Monitoring Officer and [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk). We'll look at how we take steps to support you.
- We'll contact the page for you if we can and try to get the comment removed. We'll also remind them of their responsibility as page administrators. We might not be able to do this.
- Depending on the content, we'll consider whether it needs highlighting to legal, our health and safety service or the police.
- Follow the guidance in our [Personal Safety and Violence and Aggression at work – Code of Practice](#), particularly the escalation process where a threat is made.
- Get support from our [Well@Work service](#) if you need it.

### **How we'll support you**

We'll provide support and guidance to anyone affected by online hate and abuse, such as comments about them on social media sites in connection with their role.

This includes support to complete the actions in the No place for hate in Barnsley section and Health and Safety and wellbeing support through the [Personal Safety and Violence and Aggression at work – Code of Practice](#).

Your group leader and the Monitoring Officer will support you.

Our legal services will try and support you in dealing with a difficult situation and advise you on applying the law where possible.

Our Governance and Member Services will support you in understanding and applying the code of conduct and other relevant policies.

## More information

The LGA has a [Councillors' guide to handling harassment, abuse and intimidation](#)

If you need information or support, please contact

- Our Communications and Marketing team at [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk) or call (01226) 773443.
- Our Monitoring Officer at [sukdaveghuman@barnsley.gov.uk](mailto:sukdaveghuman@barnsley.gov.uk) or call 07796 476796.
- Our Legal Services team at [LegalServices@barnsley.gov.uk](mailto:LegalServices@barnsley.gov.uk)
- Our Governance and Member Support team at [Governance@barnsley.gov.uk](mailto:Governance@barnsley.gov.uk) or [MembersEnquiries@barnsley.gov.uk](mailto:MembersEnquiries@barnsley.gov.uk)

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# Dedicated service social media pages - page owner's guidance

Social media is a website or app that helps you to create and share content and communicate with other people. Social media sites include Facebook, Twitter, Instagram, TikTok, Snapchat, WhatsApp, LinkedIn, YouTube and Flickr. It also includes SharePoint, MS Teams and Yammer. This list is not exhaustive and includes any platform, website and application that focuses on communication, community-based input, interaction, content-sharing and collaboration. The guidance also covers any new platforms which will be developed in the future.

You should follow this guidance if you're an employee of Barnsley Council and you have responsibility for managing a council-owned social media page. This also includes relief and agency employees, contracted companies that deliver services for the council, consultants, apprentices, volunteers, trainees and people on work placements. This information also applies to employees in schools where the governing body has adopted the policy.

We want to support you to use social media platforms to promote your services. This could be to advertise an event or service, to promote community engagement, to share job or volunteering opportunities or for many other purposes. The uses of social media continue to increase as technology develops.

Some services have their own social media pages. They have these pages because we've identified that the service benefits from having a targeted audience, the channel is appropriate, and the service has the capacity to manage it effectively. These accounts are solely run by services, and they are accountable for the content and the management of the account.

Just for info...throughout this guide the terms 'we' and 'us' are used to describe the Communications and Marketing Service.

**Please do not create any social media pages without our permission.** This might seem like we want to control this, and in a way we do. As good as social media is, it takes a lot of resources to get it right and holds a big reputational risk if you don't.

If you're following this guide you should have:

- completed a business case to say why you should have a page
- had approval from Communications and Marketing service to create the page
- signed a social media agreement to acknowledge your responsibility for the page.

If you haven't posted on a page for a month or more then we reserve the right to revoke access or close down inactive or infrequently used sites.

# 1. Setting up a page

Before you create any council social media account you need to speak to us and complete a business case. We'll also offer guidance and support on your use of social media. **You cannot set up your own social media page without approval from the Communications and Marketing service.**

The business case asks you to think about why you want a site. Who is your audience and what will you be telling them? Will the site help achieve the council's priorities and outcomes?

It may be that you don't need a page and that we can post your information or event on the council's main social media sites. The council's main social media pages have a large established following of people.

We already work with a lot of services to promote their campaigns, but if you have something which you think would benefit from being posted on social media, please contact us at [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk).

## 2. Your role as a site owner of your dedicated service social media account

Once you're a social media page owner you'll be speaking on behalf of the council and you will be responsible, and accountable, for posting and managing the content and engagement on that page

### 2.1 Your daily activities and responsibilities for posting content

- You'll be responsible for the daily monitoring and upkeep of any material on your site.
- You should aim to post at least two to three times a week. Ideally, you will be posting daily.
- You are responsible for what you write. Everything is public and permanent, even with privacy settings in place. Screen shots can be taken and shared with a wider audience.
- Make sure your posts are accurate and be careful not to reveal confidential information about the council. If you see confidential information posted on a page or if there's an issue that is damaging to the council's reputation, please let us know. If you're not sure, don't post it.
- You should not share photographs, images, video footage or comments from people without their consent. You can [read more information about consent on the intranet](#).
- Be aware of what's in your photographs, images and video footage. Make sure that there isn't any confidential information on view and that it conforms with our [social media acceptable use policy](#).
- Your content must be non-political. Think about the language that you use and don't retweet any elected member's tweets, whatever their political stance.
- You must comply with The General Data Protection Regulations.
- Respect copyright and give credit where it is due. Don't post text, images or videos that are created by someone else without crediting them. This includes copying pictures from the internet. Where possible include a link to the source. You can [read more information about consent on the intranet](#).
- Don't post clippings of newspapers on your pages. We don't have a licence for this. You can post links from websites. You can [read more information about this on the intranet](#).
- Pay attention to your spelling, grammar and tone of voice.



- You should regularly check engagement on your page such as the comments and respond to these if needed in a timely manner. It's good to have pre-approved responses to common issues and questions that might get asked on your pages.
- We can help you decide if you should post certain content. Just email us at [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk)

## 2.2 Barnsley Council brand and style guides

Barnsley Council works in partnership to bring people together and connect them to services helping them to be the best they can be.

We have one strong brand identity that all our services should use so our wide council offer can be easily recognised.

Following our brand and style guides mean that however someone interacts with us, they get the same consistent experience. This develops a more reliable, trustworthy identity for the council, turning people into loyal ambassadors.

It's important that our vision and values are clearly communicated to show how we're making Barnsley the place of possibilities. So, residents, businesses and visitors feel confident that their best interests are at the heart of everything we do.

When we create your pages, we'll work with you to make sure the branding on your pages aligns with our brand and style guides.

## 2.3 Creating engaging content

Making your content interesting will increase the number of engagements on your page. We'll speak to you about this when we create your page and you can contact us at any time at [communications@barnsley.gov.uk](mailto:communications@barnsley.gov.uk)

## 2.4 Managing the reputation of the council

We all have a responsibility to manage the reputation of the council. A key risk to our reputation is the incorrect use of social media. To help manage this risk, we'll need access to your administration rights so that we can check your site. If you currently have a site and haven't given us administration rights, please contact us.

## 2.5 Management of the site

All Facebook pages will be linked to our central Facebook Business Manager dashboard. We'll need your Twitter account username and password which will be stored on a secure spreadsheet on SharePoint.

You're responsible, and accountable, for removing access and changing passwords when an admin leaves the council or changes their role. Please let us know as well.

Clearly state the times that your social media pages are monitored and make sure you have the resource to do this. The council's main social media pages are monitored between 9am and 5pm, Monday to Thursday and until 4:45pm on Friday. We also monitor the council's main social media pages for coverage during critical and major incidents, adverse weather and events. We don't respond to questions or complaints outside of these hours, even if we're posting from our pages. We direct people to the council's [contact us page](#).

We have an automatic profanity filter on our pages. When people include a keyword in their comments we've added to the filter, the platform will hide the comment so that it doesn't appear on our page. Our list of keywords includes terms relating to the bullet point list in the council's social media acceptable use policy. We'll help you set this up and show you how to update it.

As standard, we do not disable comments from our posts. It's at our discretion to disable comments from posts if we think this is the right action to take. We will support you with making sure that this is the right action to take.

## **2.6 Pre-election period**

Whatever type of election, if someone engages on your pages with content which could be interpreted as supporting a party or candidate during the pre-election period, you should delete it. This includes pictures, videos, comments, statements, shares and retweets.

If you post content to the page which could be interpreted as supporting a party or candidate during the pre-election period, you'll be asked to remove it and the council may investigate and start disciplinary action against you which could ultimately lead to your dismissal. This includes pictures, videos, comments, statements, shares and retweets.

## **2.7 Social media advertising**

Social media advertising is a great way of targeting messages to your customers. All Social media advertising should be booked by the Communications and Marketing service.

## **2.8 Contact from the media**

The media frequently use social media content to create stories. If you're contacted by the media please do not respond to them. Contact us as soon as possible.

# **No place for Hate in Barnsley**

Make sure you have read the No Place for Hate section in the Barnsley Council social media guidelines for employees. These will help you to understand and deal with unacceptable content on your social media pages.

**It's not an easy thing to do, so please contact us and we can support you through the process.**

## **Your approach**

Treat people with respect. Be polite, respectful and courteous – even if they are not. It's important to keep calm, even if it isn't always easy.

Do not retaliate with a heated conversation. Do not be disrespectful to people or mock them.

We'll not tolerate any inappropriate content or engagement concerning the council, its employees, elected members, residents, customers or suppliers. This includes harassment, bullying, violent or aggressive behaviour, and discriminatory or hate crime comments. You'll be asked to remove it and the council may investigate and start disciplinary action against you which could ultimately lead to your dismissal.

## **Dealing with unacceptable content on your pages**

People are free to express their opinion and the majority of people who follow our pages do this

in a balanced way. It's okay for people to not like the service we deliver or to disagree with decisions and they are free to communicate this. As frustrating as it may be, we won't take any action against these types of comments.

We do not accept content that is defamatory, discriminatory, inciting or intimidatory behaviour, or is classed as misinformation (false, misleading or out-of-context material regardless of the motivation behind it) or disinformation (a deliberate attempt to mislead using material that the deceiver knows is untrue, designed to be widely shared).

#### **Steps to take:**

- Make sure you have the council's social media acceptable use policy clearly linked to your pages. We'll help you do this when we set up your page.
- Screenshot the content and get a link to the thread and the page (make sure you get the platform name, date and time on it) – this is really important for us to have this for further investigation.
- Create a log so you can add detail about the actions you take and the reasons behind them. Also, include the screenshot here. This is crucial if someone complains. We have a log on SharePoint and we can share this with you.
- Report the content using the platform's reporting process.
- If the content relates to the list in the council's social media acceptable use policy, you need to hide or delete it depending on the severity.
- You should respond publicly to the content and also via direct message asking you to remove it immediately. We'll tell you why we've removed it. We have a list of prepared responses which we can share with you.
- If people do not amend or remove their content, then you should block their access to your social media page. You should tell them that you're doing this.

## **Support for you**

Managing a social media page can have its good and not-so-good days. Please get in touch with us if you need any support.

You can also speak to your manager for advice and support and get support from our [Well@Work service](#) if you need it.

## **Inactive or infrequently used pages**

If you haven't posted on a platform for a month or more then we reserve the right to revoke access or close down inactive or infrequently used sites.

## **Mismanagement of pages**

If you do not follow the guidance in this document it may result in disciplinary action under the council's [disciplinary procedure](#).

We will also take the steps to remove your access from pages and will look to see if the page needs deleting altogether.

Tribunals and courts can consider communications recorded on social media sites. It's highly likely that online content, postings and messages will be used as evidence, regardless of the privacy settings of your page.

All employees and elected members have a common law duty of fidelity and trust and confidence in their employers. A breach of this nature could be treated as a breach of the council's [Code of conduct for employees](#) and you could be subject to a disciplinary procedure which could ultimately lead to your dismissal.

**BARNSELY METROPOLITAN BOROUGH COUNCIL**

**REPORT OF: EXECUTIVE DIRECTOR OF GROWTH & SUSTAINABILITY**

**TITLE: LOCAL PLAN REVIEW**

<b>REPORT TO:</b>	<b>CABINET</b>
<b>Date of Meeting</b>	<b>2 November 2022</b>
<b>Cabinet Member Portfolio</b>	<b>Regeneration and Culture</b>
<b>Key Decision</b>	<b>Yes</b>
<b>Public or Private</b>	<b>Public</b>

**Purpose of report**

This report seeks endorsement of the Local Plan Review.

**Council Plan priority**

Sustainable Barnsley

**Recommendations**

That Cabinet:-

**Refers this report to Full Council to endorse the Local Plan Review. This is to retain the Local Plan in its current form until a further review is undertaken prior to the end of 2027.**

**1. INTRODUCTION**

1.1 This report seeks endorsement of the Local Plan Review.

1.2 Government regulations<sup>1</sup> require local planning authorities to review their Local Plans at least once every 5 years from their adoption date, to ensure that policies remain relevant and effectively address the needs of the local community. By the 3rd January 2024, we must have assessed our policies and set out our intention and timescale for any proposed updates, or publish our evidence to support no changes should we be of the view that the Local Plan remains fit for purpose.

1.3 The review process is a method to ensure that a plan and the policies within

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<sup>1</sup> regulation 10A of The Town and Country Planning (Local Planning) (England) Regulations 2012 (as amended)

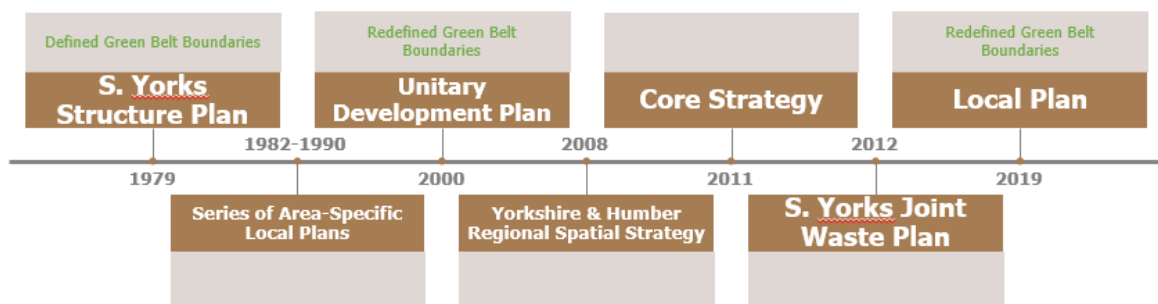
remains effective. The review process is initially a technical internal exercise undertaken by Council officers using proportionate, relevant and up-to-date evidence (such as annual monitoring data) to ascertain if the plan or any sections of it require updating. In Barnsley this has been supplemented by independent challenge by an independent, critical friend. Following the outcome of that process, should either a full or partial update be deemed necessary, the Council would then undertake public and stakeholder consultation as per Local Planning Regulations.

## Plan Making in Barnsley

1.4 The Local Plan was adopted on 3<sup>rd</sup> January 2019. The Local Plan replaced the Core Strategy, which was adopted in 2011 and included a new suite of strategy and development management policies. It also superseded parts of the Unitary Development Plan (adopted in 2000) that had not been replaced when the Core Strategy was adopted. This included the proposals map showing site allocations and defining the Green Belt boundaries. Prior to the Unitary Development Plan, the development plan for the borough consisted of:

- The South Yorkshire Structure Plan, which was adopted in 1979 and showed the general extent of the Barnsley Green Belt
- A series of Local Plans covering areas of the borough that were adopted between 1982 and 1990.

**Figure 1**



1.5 The timeline in Figure 1 shows the various documents that have comprised the development plan for the borough up to and include the Local Plan. It also identifies the plans which established and then redefined the Barnsley Green Belt boundaries, which were the South Yorkshire Structure Plan (1979), the Unitary Development Plan (2000) and the Local Plan (2019). This demonstrates that Green Belt boundaries have generally endured for around two decades.

1.6 Since the Local Plan was adopted, three neighbourhood plans have been adopted and also now form part of the development plan for the borough. These are:

- Penistone Neighbourhood Plan, adopted 2019
- Oxspring Neighbourhood Plan, adopted 2019
- Cawthorne Neighbourhood Plan, adopted 2021

- 1.7 The Local Plan is also now accompanied by seven masterplan frameworks which apply to the largest site allocations (housing, employment and mixed use sites). The Council has also since adopted a series of Supplementary Planning Documents which build upon and provide more detailed advice or guidance on specific policies in the Local Plan.
- 1.8 Since the plan was adopted there have been significant achievements. Examples of these are significant progress made in the Town Centre with the completion of the Glassworks scheme, closure of the Jumble Lane level crossing and construction of a new bridge as well as planning applications to develop Courthouse Campus (The Seam) and the Eastern Fringe (proposed Youth Zone) site allocations. Key infrastructure that was identified in the Infrastructure Delivery Plan has also been delivered to address longstanding issues and facilitate the delivery of sites allocated for development consistent with the socio economic objectives of the plan. The Dearne Valley Wetlands have been designated as a Site of Special Scientific Interest and there have been a number of new and updated listings and scheduled ancient monuments designated at and around Elsecar Heritage Centre, reflecting some of the plans environmental objectives.

### **National Planning Reform - Levelling Up and Regeneration Bill**

- 1.9 The Government has prepared the Levelling Up and Regeneration Bill which is currently going through Parliament. This proposes several significant changes to the planning system including the following:
- the option for groups of Local Planning Authorities (LPAs) to prepare joint spatial strategies
  - restriction to one local plan per LPA
  - a requirement to publish a timetable for plan preparation, with an expectation that it will take less than 30 months
  - the introduction of “supplementary plans”, to replace SPDs
  - repeal of the duty to cooperate, allied to a new soundness test
  - data standards for plan making
  - national development management policies
  - environmental outcome reports to replace SEA, EIA and sustainability appraisal
  - gateway checks by an independent person at prescribed stages
  - design codes to be prepared for entire LPA areas
  - neighbourhood priorities statements as an input into local plans
  - greater weight for local plans and national DMT policies in decision making
- 1.10 The Bill also proposes the replacement of the Community Infrastructure Levy by a new Infrastructure Levy, which will be mandatory for all local planning authorities.

- 1.11 The Bill also contains extensive powers for the Secretary of State to make regulations, which it is suggested could include coverage of the scope, content and form of local plans. Progress with the Bill is uncertain given that a number of recent proposed planning reforms (e.g. zonal system) have not proceeded and this is heightened by a change in the Prime Minister and Secretary of State..

### **Review of the Local Plan**

- 1.12 The Planning & Building Control Service has completed a Planning Advisory Service (PAS) Toolkit (Appendix 1) as a basis for establishing which topic areas and policies of the Local Plan may require updating. PAS are funded by the Department for Levelling Up, Housing & Communities to help get local plans up-to-date and to improve decision-making, as well as running event series on topical issues. They were originally set up in 2005 by the then Office of the Deputy Prime Minister to help councils respond to the significant changes initiated by the 2004 Planning Act. Since then their focus has always been on helping Local Government play their part in an effective planning system. Their Toolkit is therefore specifically designed to enable Local Planning Authorities to undertake a Local Plan review, project plan, manage and carry out any update of a Local Plan.
- 1.13 As well as using the PAS Toolkit, Planning Officer Society Enterprises were appointed as a critical friend to advise on our Local Plan Review, using the PAS toolkit as a basis for their advice. They provide expert advisory support and training, and are passionate about promoting best practice and achieving better planning outcomes. Their associates are eminent specialists in their fields, and come from senior positions in local government.
- 1.14 The appointment of a critical friend is reflective of the desire for constructive challenge and feedback to help ensure that the review is robust. This is particularly so given the likely interest from communities, landowners/ promoters and developers who, for varying reasons, may prefer the Council to pursue one of the alternative options.

## **2. PROPOSAL**

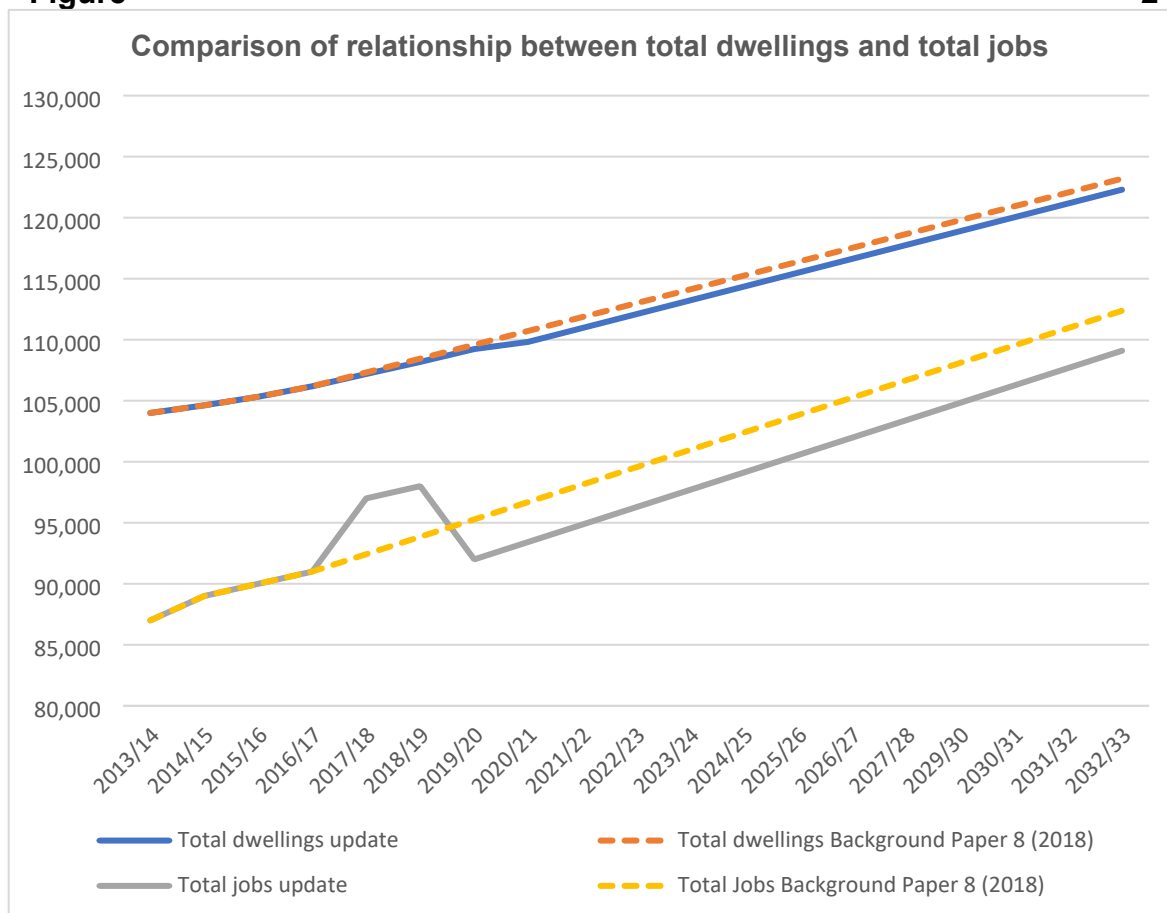
- 2.1 It is proposed that, as the policies of the Local Plan are still fit for purpose, no update is required until 2027 or earlier if circumstances, including fundamental changes to the Local Plan system, require it.
- 2.2 It is proposed that we look at alternative ways to deal with new issues and those not addressed in detail in the Local Plan. The issues considered in the toolkit are taken in turn below.

### **Housing Need**

- 2.3 The National Planning Practice Guidance says (in effect) at paragraph 065 of the plan-making section that a reason a plan update may be required would be where there has been a change in the local housing need.



- 2.4 The Local Plan housing requirement was based on the Council's own Objective assessment of housing need (OAHN). Through the Local Plan examination process, the OAHN of 1134 dwellings per annum (dpa) was agreed upon with the Inspector, who noted that the indicative base figure for housing need, as defined in the Government's standard method, was 898 dpa. The 1134 dpa figure was deemed necessary to align with our economic growth aspirations, which seek to significantly increase the number of jobs in the borough during the plan period.
- 2.5 The toolkit notes that the standard method gives a lower figure than the local plan housing target. However, this is by no means unusual and hence National Planning Practice Guidance says that the figure arrived at using the standard method is a minimum starting point, and it remains necessary to consider whether actual housing need is higher than the standard method indicates, e.g. to align with an employment growth strategy.
- 2.6 The Council remains committed to enhancing the local economy through promoting growth in the amount and quality of employment. As and when we bring forward a full update of the local plan, we will need to review employment growth and land targets and consider whether the housing need figure given by the standard method at that time (which may be revised from the present formula) is in balance with the employment proposals or should be subject to an uplift. Without undertaking a considerable amount of work on employment and housing policy, including examination, we cannot say at this time whether the housing need figure which would emerge will be higher or lower than the current OAHN in the local plan. What can be said is that because the minimum starting point given by the standard method is well below the OAHN figure, there is no prime facie case that local housing need is higher.
- 2.7 Figure 2 below demonstrates the current relationship between projected job and housing numbers. It compares this to figure 3 from the Local Plan Examination Background Paper 8, prepared in 2018 which showed a reduction in the gap between the total number of dwellings and jobs in the borough, in accordance with our objective to increase job density. It is inevitable that jobs and dwelling growth will not precisely follow the projections with years where delivery will be lower and years where it will increase but it does nonetheless show that even where the job numbers increased between 2017 and 2019, there was still significantly more dwellings than jobs, and that is anticipated to continue to the end of the plan period. Therefore, it is considered that the alignment between jobs and homes is projected to continue to be satisfactory. A future full local plan update would consider the relationship between these figures, including any implications for employment land arising from new ways of working such as working from home.



\*Source 2013/14 estimated amount on graph in background paper 8 and then additional net dwellings from 5 year supply report to 2020/21, and then annual increase of 1134 as per agreed OAN from 2021/22

\*\*Source ONS data via Nomis 2013/14 - 2019/20) then an additional 1425pa as per REM Policy On figure

- 2.8 Should at any point it be considered that the Local Plan is not delivering the housing, rather than updating the plan it may be more effective to intervene in other ways. This reflects the situation where a local planning authority which is not meeting the Housing Delivery Test is required to prepare an action plan, with a view to bringing forward actions which will assist improvement of the supply. The critical friend has advised that we should reflect the reasoning in the PAS toolkit.
- 2.9 The response to A2 in the Local Plan Toolkit notes that a challenge with updating the plan now and in particular the objectively assessed housing need would be the lack of certainty regarding the 2021 census data. At present there appears to be contradictions between Census data and our monitoring data.

### **5-year supply of housing land**

- 2.10 The toolkit notes that the latest 5-year supply note indicates a supply of 5.6 years. It is of course possible that circumstances will lead to the Council being short of a 5-year supply at some future date, but circumstances might also change to improve the supply. Should the supply fall below 5 years at a particular date, the Council would need to ask whether the evidence suggests that this will continue, or that the supply is likely to increase again. As referred to in paragraph 2.7 above there are a number of ways local planning authorities can seek to improve their housing supply, as demonstrated by Housing Delivery Test action plans. The Council will need to keep its 5-year supply evidence up to date as part of annual monitoring. The critical friend concludes that as of now it is proper to record that the current evidence does show a 5-year supply.

### **Changes in economic conditions**

- 2.11 The draft toolkit answered “Agree in part” to Plan Review Factor A6, referring to the effects of the pandemic, the impacts of Brexit being unknown, and the possibility that global issues impacting rising cost of fuel etc will impact on local businesses. It is certainly correct to consider such factors, but the draft review says that there is no evidence that large sites will not be developed.
- 2.12 The critical friend advises that the Office for Budget Responsibility has estimated that the long-term effect of Brexit will be a 4% reduction in productivity, and that of Covid 2%. It is too soon to say what the longer-term effects of the Ukraine war will be. Moreover, it is in the nature of the economy to experience swings over time – which is why there is an inherent degree of uncertainty in economic forecasting. However, whilst the wider economy may be affected, as of now the council has no evidence of the effects locally, and as noted large sites continue to progress.
- 2.13 It is therefore advised that the review acknowledges that there are uncertainties about future economic conditions, but records the current evidence that sites continue to be delivered.

### **Development viability**

- 2.14 In relation to the viability of development the draft toolkit referred to the rising costs nationally potentially having an impact on viability. The critical friend considered this response to be speculative as we have no evidence of this at present. If there is evidence that viability considerations are reducing the amount of affordable housing secured, or that developers have paused development on sites for viability reasons, that would impact upon the answer to this factor. But a view would need to be taken, based on evidence, as to whether this is a transitory situation or likely to be ongoing.
- 2.15 Moreover, in relation to a particular development project, it is available to the developer to present evidence that the viability conditions for the project present particular issues, and that the approach to assessment of viability prepared for the local plan is therefore not fully valid in that instance. This would need to be dealt with on a case-by-case basis. Therefore it is advised to note that rising costs nationally may impact, and that this will be monitored.

## **National planning policy**

- 2.16 The critical friend notes that it is an unavoidable feature of the planning system that once local plans have been adopted, aspects of national planning policy or guidance, or related regimes change, and need to be taken into account in decision making. It is of course impracticable to update a local plan every time there is a change in national policy or guidance. Rather the long-established practice is to take account of such changes by considering them as material considerations in decision making.
- 2.17 The issue is therefore whether changes have taken place since the plan was adopted which either on their own (because of their fundamental nature), or cumulatively mean that the local plan should be updated or replaced.
- 2.18 The toolkit lists a number of matters where national policy has changed, or new policy would be desirable. The critical friend agrees that none of the matters identified have changed so fundamentally as to make the local plan significantly out of date.
- 2.19 Apart from treating changes since the plan was adopted as material considerations in decision making, it is useful to consider whether there are other means of taking some of them on board.
- 2.20 The toolkit draft review refers to matters arising from the Environment Act, including the local nature recovery strategy and biodiversity net gain. The local nature recovery strategy will be prepared under separate legislation, and will not be part of the development plan, though appropriate connections may be desirable. As for biodiversity net gain, whilst the regime makes changes to how planning applications will be dealt with, including the requirement for the applicant to submit a “biodiversity gain plan”, the mechanisms will be set by the Environment Act and Regulations. A draft of the latter was the subject of consultation from January to April this year. It is not easy to see what more a local plan can say as policy, given that the biodiversity net gain regime is set out in some detail, and is mandatory.
- 2.21 In relation to First Homes, the policy context is set out quite fully in the new section of the NPPG added in December 2021. Moreover, the guidance says that where a local planning authority wishes to set local criteria different from the standard scheme, they may do so through an interim policy statement.
- 2.22 For other areas of change, particularly in relation to Climate Change we could consider whether there is sufficient clarity in the NPPF and NPPG to assist decision making; or whether some other means is required. One possibility would be the preparation of a supplementary planning document or documents (albeit recognising that they cannot introduce new planning policy). In recognition of the Council’s Climate Emergency Declaration and the associated Zero 40 and Zero 45 targets, it is proposed that a Supplementary Planning Document is approved for consultation setting out further detail regarding sustainable construction and climate change adaptation issues. This draft SPD is the subject of a separate cabinet report and would be prepared and adopted in line with current regulations. Further explanation for this approach is set out in the Sustainability Implications section of this report.

## **Conclusions**

- 2.23 The review of the Local Plan through the toolkit concludes that the Local Plan remains fit for purpose and is adequately delivering its objectives and these findings have been endorsed by POS, who were appointed as critical friend. It is therefore proposed that formally we publish this decision. This means no updates to the Local Plan, in whole or in part, are to be carried out ahead of a further review. A further review will take place in 2027 or earlier if circumstances, including fundamental changes to the Local Plan system, require it.
- 2.24 Those issues that can be dealt with under existing Local Plan policies, for example those relating to sustainable construction and climate change, will be the subject of a Supplementary Planning Document prepared under the current SPD regulations.
- 2.25 In respect of Local Nature Recovery Strategies and Biodiversity Net Gain, these requirements are made clear in the Environment Act. We may wish to consider a planning advisory note to clarify those requirements.

## **3 IMPLICATIONS OF THE DECISION**

### **3.1 Financial and Risk**

- 3.1.1 Consultations have taken place with representatives of the Service Director – Finance (S151 Officer).
- 3.1.2 There are no direct financial implications arising from this report. There are future implications arising from preparing a full Local Plan update in respect of a budget required for evidence base, consultation and examination.

### **3.2 Legal**

- 3.2.1 Consultation has been carried out with legal regarding this review. They advise that the approach recommended is within the legitimate legal powers of the Council and takes proper account of the material factors affecting the decision.

### **3.3 Equality**

- 3.3.1 A full Equality Impact Assessment was completed to support publication and submission of the Local Plan. This summarised the equality impact as *“All policies and proposals apply to all sectors of the community equally. The policies make provision for a range of housing types to meet differing needs for example affordable housing etc. The Design policy D1 seeks to ensure development is designed to be accessible to all.”* Consultation was carried out in accordance with the Statement of Community Involvement which acknowledges that some support or reasonable adjustments may have been necessary for some groups such as preparing information in accessible formats or meeting people face to face in small groups. We liaised with the Equality Forums at each consultation stage of Local Plan preparation.

### 3.4 Sustainability

3.4.1 To be found sound by the independent Planning Inspector appointed by the Secretary of State to examine the Local Plan, it had to be deemed to contribute to the achievement of sustainable development. The version of the National Planning Policy Framework (NPPF) against which the plan was examined identified three dimensions of sustainable development, these being:

- *an economic role – contributing to building a strong, responsive and competitive economy, by ensuring that sufficient land of the right type is available in the right places and at the right time to support growth and innovation; and by identifying and coordinating development requirements, including the provision of infrastructure;*
- *a social role – supporting strong, vibrant and healthy communities, by providing the supply of housing required to meet the needs of present and future generations; and by creating a high quality built environment, with accessible local services that reflect the community’s needs and support its health, social and cultural well-being; and*
- *an environmental role – contributing to protecting and enhancing our natural, built and historic environment; and, as part of this, helping to improve biodiversity, use natural resources prudently, minimise waste and pollution, and mitigate and adapt to climate change including moving to a low carbon economy*

3.4.2 Paragraphs 8 and 9 then went onto state:

*8. These roles should not be undertaken in isolation, because they are mutually dependent. Economic growth can secure higher social and environmental standards, and well-designed buildings and places can improve the lives of people and communities. Therefore, to achieve sustainable development, economic, social and environmental gains should be sought jointly and simultaneously through the planning system. The planning system should play an active role in guiding development to sustainable solutions.*

*9. Pursuing sustainable development involves seeking positive improvements in the quality of the built, natural and historic environment, as well as in people’s quality of life, including (but not limited to):*

- *making it easier for jobs to be created in cities, towns and villages;*
- *moving from a net loss of bio-diversity to achieving net gains for nature;*
- *replacing poor design with better design;*
- *improving the conditions in which people live, work, travel and take leisure; and*
- *widening the choice of high quality homes.*

3.4.3 The objectives in the Local Plan, as set out below, were therefore closely aligned with those in the NPPF:

- Provide opportunities for the creation of new jobs and protection of existing jobs
- Improve the conditions in which people live, work, travel and take leisure
- Widen the choice of high quality homes
- Improve the design of development
- Protect and enhance Barnsley's natural assets and achieve net gains in biodiversity

3.4.4 Although the NPPF has been updated since the plan was adopted and these sustainability “roles” are now referred to as “objectives”, they remain substantially similar (as does related text).

3.4.5 As well as considering the over-riding question of whether the Local Plan contributed towards the “achievement of sustainable development”, the Inspector also had to consider the tests of soundness, which were set out in paragraph 182 of the NPPF:

*182. The Local Plan will be examined by an independent inspector whose role is to assess whether the plan has been prepared in accordance with the Duty to Cooperate, legal and procedural requirements, and whether it is sound. A local planning authority should submit a plan for examination which it considers is “sound” – namely that it is:*

- *Positively prepared – the plan should be prepared based on a strategy which seeks to meet objectively assessed development and infrastructure requirements, including unmet requirements from neighbouring authorities where it is reasonable to do so and consistent with achieving sustainable development;*
- *Justified – the plan should be the most appropriate strategy, when considered against the reasonable alternatives, based on proportionate evidence;*
- *Effective – the plan should be deliverable over its period and based on effective joint working on cross-boundary strategic priorities; and*
- *Consistent with national policy – the plan should enable the delivery of sustainable development in accordance with the policies in the Framework*

3.4.6 In respect of whether or not the plan was justified when considered against reasonable alternatives, to establish this, Sustainability appraisals were carried out at all stages of the Local Plan process. In considering the sustainability of the Local Plan the Inspector noted the following in her report: *“Throughout the documents, a consistent framework of eighteen objectives which were developed following scoping and consultation have been used to assess the plan. They are appropriate to its circumstances and to the national and local context. SA of the plan’s policies and allocations has been undertaken at the same level of detail as that of the reasonable alternatives and the reasons for selecting particular*

*policy approaches and site allocations and rejecting others are clear. Specific representations on the SA work conducted during the examination are dealt with in the relevant sections of this report. Overall, I conclude that the SA work undertaken in connection with the plan is adequate.”*

- 3.4.7 The whole Local Plan process, including the tests of soundness and associated substantial scrutiny by an independent planning inspector, is therefore geared towards ensuring a plan is sustainable (economically, socially and environmentally). By definition, it is therefore unlikely there would be any adverse sustainability implications arising from the recommendation in the report.
- 3.4.8 Before reaching any such conclusion, it is important to highlight some legislative changes since the plan was adopted and to remind members that since the Local Plan was adopted the Council has declared a climate emergency and adopted its Zero 40 and Zero 45 targets.
- 3.4.9 In relation to legislation, the Environment Act has introduced mandatory 10% biodiversity net gain (BNG). However, this can be taken into account in decision making without having to resort to updating the wording of specific policies in the Local Plan. Indeed, prior to the Environment Act coming into force, we had required 10% BNG in most of the Masterplan Frameworks.
- 3.4.10 In relation to climate change, there has been progress nationally in respect of Climate Change adaptation and sustainable construction whereby recent changes to Building Regulations have been mandated to secure higher standards for both commercial and residential buildings. These include updated regulations for ventilation and conservation of fuel and power meaning that since June 2022 all new homes are required to produce 30% less carbon dioxide emissions than previous standards and there are also new standards to reduce energy use and carbon emissions during home improvements. New regulations have also been introduced relating to overheating of buildings as well as provision of electric charging points.
- 3.4.11 The Department for Levelling Up, Housing and Communities (DHLUC) believes the new regulations will help the UK to meet its net zero target, and marks a stepping stone towards the introduction of the Future Homes Standard in 2025, which will ban use of fossil fuels in new homes for heating and cooking. Given the future homes standard is only 3 years away and having regard to the timelines that would likely be involved in updating or partially updating the Local Plan, there would be little to be gained in seeking to change the existing policies relating to climate change adaptation and sustainable construction. Instead, more meaningful progress can be made in relation to whole life or embodied carbon (i.e. the emissions involved in the manufacturing, transport, construction, refurbishment and demolition of buildings). A separate report is therefore being presented to Cabinet seeking authority to consult on a draft supplementary planning document relating to Sustainable Construction and Climate Change Adaptation which will provide developers with up to date guidance, that can be treated as a material planning consideration when determining planning applications.



3.4.12 Having regard to all of the above, it is deemed that retaining the plan in its current form, alongside the introduction of a new Supplementary Planning Document covering Sustainable Construction and Climate Change Adaptation, will ensure there are no adverse sustainability implications. It also means the Council remains consistent with position nationally whereby the mandatory 10% biodiversity net gain can be applied to decision making and developers will be required to work to the updated standards set out in the building regulations.



### 3.5 Employee

3.5.1 There are no employee implications arising from this report.

### 3.6 Communications

3.6.1 The decision and supporting PAS toolkit will be publicised and made available on the Local Plan webpage.

## 4. CONSULTATION

4.1 The Local Plan was subject to extensive consultation throughout its preparation and during the examination in public. This led to over 3,000 individuals/groups submitting representations as well as public participation during the 4 hearing stages, which resulted in the plan being modified as necessary by the Council. This included formal public consultation exercises in 2014, 2015, 2016, 2017 and 2018. Similar, extensive exercises were undertaken in 2019, 2020, and 2021 in relation to the seven Masterplan Frameworks. The Supplementary Planning Documents and Neighbourhood Plans that have since been adopted were also consulted upon. Planning applications are also subject to statutory consultation requirements meaning the interested parties have and will continue to have the opportunity to comment on all stages of the planning process.

4.2 In contrast, Local Plan Regulations do not require consultation to be undertaken as part of the review process – it would only be necessary if the plan was proposed to be updated. As we have concluded that the plan and its policies remain fit for purpose and given the advice from our critical friend, the plan is not proposed to be updated and there will be no such public consultation but we will nonetheless publicise our decision and update relevant webpages.

## 5. ALTERNATIVE OPTIONS CONSIDERED

5.1 The two alternatives to the recommendation were to either

- Partially review the plan, focusing on specific policies that were deemed to be out of date or
- To embark on writing a brand new plan.

5.2 In relation to a brand new plan, given that the Local Plan covers the period up to 2033, that nothing has fundamentally changed nationally or locally since the plan was adopted and that the plan was subject to such extensive scrutiny in order to be found sound by the independent Planning Inspector (including consideration of reasonable alternatives), the existing plan undoubtedly remains fit for purpose in terms of its aims and objectives, the spatial strategy, the suite of policies and the site allocations. The critical friend has also understandably advised against the pursuit of a new plan until national changes to the planning system come into force and bed in. Accordingly, this was deemed to be the least justifiable and favourable of the two alternative options considered.

5.3 The NPPG at paragraph 069 of the section on plan-making says “*A local planning authority can review specific policies on an individual basis*”. This is commonly referred to as ‘partial review’. This has also been dismissed principally because the existing plan remains fit for purpose but the critical friend also advises caution with a partial review and considers that an update of specific policies would pose significant risks associated with partial review of any policy which is fundamental to the strategy of a plan. That is because changes to such a policy could be expected to have knock-on effects on other aspects of the plan. In other words, it could prove difficult to retain the narrow focus of the plan review, without finding that wider changes were necessary which could make the review process more akin to a full plan update. Partial reviews are therefore most suitable for self-contained policies (or current policy gaps) which can safely be addressed in isolation from other aspects of the plan.

5.4 The preparation of a partial review must follow the same processes and stages as the preparation of a new plan or a full plan update. Whilst the way matters are dealt with can be proportionate to the nature of the changes proposed, the amount of work, cost and resources involved in a partial review should not be under-estimated. The critical friend has received comment from one authority that carried out a partial review, that the benefit gained was nowhere near worth the time and cost involved.

5.5 The focus of the Planning Service therefore remains on achieving the aims and objectives within the existing Local Plan by using the existing policies and guidance to determine planning applications in line with the spatial strategy for the borough. The uncertainty created by a proposed partial review would make this more difficult to do and could lead to confusion for applicants and interested parties alike. Accordingly, the option of a partial review has also been discounted.

## 6. REASONS FOR RECOMMENDATIONS

6.1 The reasons for recommendation to not update the Local Plan are in part covered within the earlier text, particularly within the introduction, the section explaining the proposal, the sustainability implications of the decision and in the consideration of alternative options. These are in turn derived from the monitoring data which informed the toolkit and the advice from the critical friend. In addition to these, it is worth signposting members to other extracts from the Inspector's report that are particularly relevant to the recommendation within the report:

<i>Para</i>	<i>Text</i>
36	The demand for industrial floorspace particularly logistics and warehousing in South Yorkshire is more buoyant. Barnsley's strategic location on the M1, the availability of a local labour supply in the Borough and the Council's education and skills strategy represent realistic opportunities to secure a greater proportion of jobs in that sector.
43	The plan's strategy for employment and the economy including the employment land requirement is soundly based.
56	I have had regard to arguments that the Objectively Assessed Housing Need should be higher and lower than 21,546 but I consider that the figure is based on robust evidence and a reasonable set of assumptions in accordance with the Planning Practice Guidance and is justified having regard to the circumstances of the Borough.
72	The plan's strategy for housing including the OAHN, housing requirement and delivering an appropriate choice and mix of homes is based on a robust and objective assessment of needs and is soundly based.
75	The identification of Urban Barnsley as a single category within the settlement hierarchy is a logical and coherent approach. Whilst it encompasses different settlements and communities with distinct identities, it constitutes the main built up area around the town centre with opportunities to accommodate development in sustainable locations
76	The Principal Towns include separate settlements with their own identity and characteristics. However, in recognition of the links between them and to support existing services and facilities, their inclusion within the Principal Towns is appropriate and justified. Hence the inclusion of Hoyland Common within Hoyland Principal Town is soundly based as is the inclusion of

	Darfield within Wombwell and there is no justification for them to be listed as separate locations within the settlement hierarchy
85	The Sustainability Appraisal (SA) of the submitted plan tested reasonable alternatives for the spatial strategy against the SA objectives, including options for dispersing new development more widely across the Borough and a new settlement. The settlement pattern within the Borough, the location of rail and road networks, public transport and environmental constraints all limit the number of reasonable alternative strategies.
90	The plan's vision and objectives are justified and appropriate to the circumstances of the plan area and the spatial strategy, settlement hierarchy and distribution of development are soundly based.
91	Currently, approximately 77% of the Borough is within the South Yorkshire Green Belt. Its functions include maintaining the separation between settlements within Urban Barnsley and between the town and surrounding Principal Towns, protecting the Borough's wider countryside and focusing development within more sustainable locations. However, the current boundary is tightly drawn around the existing settlements which are identified as a priority for development in Policy LG2. Together with the overall extent of the Green Belt within the Borough, this means that the supply and suitability of land to meet longer term development needs outside the Green Belt is restricted.
94	One of the Green Belt purposes set out in the NPPF is to assist urban regeneration by encouraging the recycling of derelict and urban land. The supply of previously developed land has diminished as former colliery and associated sites have been progressively restored and redeveloped... The evidence demonstrates that the plan has sought to maximise the use of previously developed land.
96	Drawing matters together, there is a compelling case in principle to release land from the Green Belt to meet the objectively assessed need for development.
101	The Green Belt Review is fit for purpose and provides an appropriate basis for sites to be identified for removal for more detailed consideration through the employment and housing site selection methodologies
111	The NPPF indicates that where necessary (my emphasis) areas of safeguarded land between the urban area and the Green Belt can be identified to meet longer term development needs stretching well beyond the plan period. It also indicates that safeguarded land is not allocated for development and that planning permission for permanent development should only be granted following a LP review.
112	Having regard to the extent of the Green Belt and the boundaries around Urban Barnsley and the Principal Towns which are the more sustainable locations for development, the identification of safeguarded land is appropriate to the circumstances of the plan area and necessary in the terms of the NPPF. The identification of safeguarded land will help to ensure

	that Green Belt boundaries will remain permanent and will not need to be altered in the long term.
118	I conclude that there is a compelling case in principle for the release of land from the Green Belt to meet the objectively assessed need for employment and housing and for additional safeguarded land.
119	The employment and housing site selection methodologies are based on comprehensive, logical and robust criteria that are consistent with the Sustainability Appraisal (SA) objectives.
120	The process has been informed by relevant technical evidence, SA and the need to locate development in sustainable locations in accordance with the spatial strategy in Policy LG2... I am satisfied that the reasons for selecting allocated sites and rejecting others are clear and the conclusions reached are reasonable ones.
252	Consistent with the NPPF, Policy TC1 directs new retail and town centre development to the town centre and the six District Centres serving the Principal Towns. Smaller Local Centres will be the focus for shops and services serving more localised catchments. This is a soundly based and sustainable approach, focusing retail and other town centre development to support the vitality and viability of existing locations that are served by public transport and with the potential for the redevelopment of previously developed land.
264	The plan's retail and other policies for Barnsley town centre and the District and Local Centres represent a positively prepared strategy which will contribute to their vitality and viability
279	I conclude that the plan provides a soundly based approach to safeguard and enhance landscape character, the natural and built environment and to reduce the causes of climate change.
280	Ongoing dialogue between the Council and key infrastructure providers in plan preparation is evidenced in the Infrastructure Delivery Plan which provides an up to date and comprehensive assessment of existing and future capacity across the key infrastructure items and services needed to support the plan's proposals. The delivery programme makes clear the requirements including in relation to transport, education, utilities, telecommunications, flood risk and drainage, climate change and renewables, green infrastructure, leisure, sports and community facilities and health services.
292	The plan is based on a robust assessment of the necessary infrastructure requirements and there is a realistic prospect that they can be delivered over the plan period and that policy requirements can be supported.
293	The plan includes a monitoring framework that will provide an effective means of monitoring plan implementation and policy outcomes and will be reported through the Annual Monitoring Report.

294	The plan does not contain any commitment to an early review. Having regard to the requirement in the PPG that plans should be reviewed every five years, I do not consider that a specific policy is necessary. The monitoring processes set out above will provide an effective mechanism to assess whether the plan is meeting its objectives and intended outcomes
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6.2 The above extracts collectively demonstrate the level of detail within the plan, which was based on substantial supporting evidence that was thoroughly tested. It also hints at the lengths the Council, working with our partners, went to in order to ensure the plan was deemed sound when it was examined by the Local Plan Inspector.

6.3 As well as setting out strategic policies relating to employment and housing growth, associated infrastructure requirements and objectives (e.g. transport priorities) and setting out the spatial strategy for the borough to inform the distribution of development, the plan includes a range of policies that are being applied to preserve the amenity of our residents and places whilst safeguarding the environment or, at the very least, ensuring adverse impacts are adequately mitigated or compensated. These include:

<b>Policy Ref</b>	<b>Title</b>	<b>Summary</b>
GD1	General Development	Catch all policy used to determine most planning applications – includes text seeking to avoid significant adverse effects on living standards, residential amenity, the environment and natural resources, requires waste and pollution to be minimised and mitigated and seeks to protect trees and provide adequate landscaping in new developments
E6	Rural Economy	Encourages a viable rural economy but includes criteria to control the scale of development and ensure proposals are related to the needs of the settlement whilst also protecting the best quality agricultural land.
E7	Loss of Local Services and Community Facilities in Villages	Seeks to protect local services and community facilities in villages, such as local shops, meeting places, sports venues, cultural buildings, public houses, places of worship, post offices and petrol stations;
H6	Housing Mix and Efficient Use of Land	Expects a broad mix of house size, type and tenure to reflect local needs and expects specified densities to be achieved.
H7	Affordable Housing	Sets requirements for affordable housing provision within residential developments
H9	Protection of Existing Larger Dwellings	Seeks to avoid the subdivision of larger dwellings, including development within their curtilage.
T2	Safeguarding of Former Railway Lines	Protects former routes so that they can either be reinstated in the future or be used for active travel and recreational purposes

T3	New Development & Sustainable Travel	Seeks to reduce the need to travel and ensure walking and cycling and public transport infrastructure are embedded within new developments whilst promoting behavioural change.
T4	New development and Transport Safety	Ensures new development is designed and built to provide all transport users within and surrounding the development with safe, secure and convenient access and movement.
D1	High Quality Design and Place Making	Sets our overall design principles
LC1	Landscape Character	Seeks to retain and enhance the character and distinctiveness of individual Landscape Character areas.
HE1	The Historic Environment	Encourages developments which will help in the management, conservation, understanding and enjoyment of Barnsley's historic environment
HE2	Heritage Statements and general application procedures	Sets out information requirements associated with applications affecting our historic environment
HE3	Developments affecting Historic Buildings	Sets criteria to be considered when assessing proposed additions or alternations to listed or locally listed buildings
HE6	Archaeology	Where relevant, it requires developers to find out whether there are any remains on site and to show the character and extent of those remains as well as identifying potential options for reducing or avoiding damage to the remains.
TC1	Town Centres	Expects retail and town centre developments to be appropriate to the scale, role, function and character of the centres in which they are proposed and requires sequential tests and retail impact assessments to be undertaken where circumstances require them.
GI1	Green Infrastructure	Seeks to protect, maintain, enhance and create an integrated network of connected and multi functional Green Infrastructure assets and identifies five strategic green infrastructure corridors within the borough (Dearne, Dove and Don River Valleys, Dearne Valley Green Heart area and a historic landscaping corridor running from the sculpture park down through Canon Hall and Wentworth Castle).
GI2	Canals – Safeguarded Routes	Where the routes of the canals exist and have a recognised green infrastructure function, they are shown on the Policies map and safeguarded from other forms of development. The land adjacent to the safeguarded parts of the routes including the towpaths are also protected by this policy.

GS1	Green Space	Provides protection for existing, allocated green spaces and requires new green spaces or enhancements to existing ones in certain circumstances (e.g. major residential developments).
GS2	Green Ways and Public Rights of Way	Protects them from development that may affect their character and function and seeks new links or routes in certain circumstances.
BIO1	Biodiversity & Geodiversity	Seeks to conserve and enhance biodiversity and geological features of the borough.
GB1	Protection of the Green Belt	Protects the Green Belt from inappropriate development as per national planning policy.
GB2	Replacement, extension and alteration of existing buildings in the Green Belt	Sets expected standards for such proposals in the Green Belt
GB3	Changes of Use in the Green Belt	Sets expected standards for such proposals in the Green Belt
CC1	Climate Change	Seeks to reduce the causes of and adapt to the future impacts of climate change
CC2	Sustainable Design & Construction	Expects developers to minimise resource and energy consumption through the inclusion of sustainable design and construction features
CC3	Flood Risk	Requires the extent and impact of flooding to be reduced by avoiding development taking place in areas at risk of flooding and expects run off from new developments to be attenuated and reduced .
CC4	Sustainable Drainage Systems	Requires such systems to be used to manage surface water drainage on all major developments and for their use to be promoted in minor developments.
CC5	Water Resource Management	Aims to conserve and enhance the Boroughs water resources, including water quality and ecological value.
RE1	Low Carbon & Renewable Energy	Sets standards to be considered when assessing proposals for renewable energy generation and expects new developments to incorporate such energy sources
MIN4	Mineral Extraction	Prevents such proposals from having unacceptable adverse impacts on the natural and historic environment or on human health.
CL1	Contaminated & Unstable Land	Requires necessary information to establish risks and requires such any risks to be addressed through a remediation strategy.
Poll1	Pollution Control & Protection	Protects people and the natural and built environment from unacceptable levels of pollution and nuisance.
AQ1	Development in Air Quality Management	Seeks to prevent residential development in air quality management areas or, at the very least,



	Areas	requires effective mitigation.
UT2	Utilities Safeguarding	Protects existing utilities from development that will detrimentally affect them.
I1	Infrastructure & Planning Obligations	Requires necessary physical, social, economic and communications infrastructure to be provided or for developer contributions to be made as necessary.
I2	Education & Community Facilities	Supports provision of schools, education facilities and other community facilities and protects existing ones unless they are no longer required.

- 6.4 In addition to these policies, the plan includes a suite of town centre specific policies reflecting the different areas within the centre and corporate policies around the day time and evening economies.
- 6.5 Each of policy in the plan is written in such a way that it should be capable of enduring for the life of the Local Plan and particularly the ones in the table above. This is made easier because planning principles, such as the need to protect humans and the environment from unacceptable impacts, tend not to change. A number of the policies are also used as hooks for Supplementary Planning Documents (SPDs), which tend to be more prescriptive and are more likely to require updates. This is deliberately so because updates to SPDs are far less onerous to undertake and hence two of them have already been updated (Affordable Housing & Sustainable Travel) since they were originally adopted in 2019.
- 6.6 Having regard to the monitoring data, the toolkit and the advice of the critical friend, the case for not updating the Local Plan, rather than to embark on a partial update or to begin work on a brand new plan, is a compelling one. Such a decision will enable the Planning & Building Control Service to focus its attention and resources on dealing with the whole range of planning and related applications. This includes the major applications anticipated on the large local plan allocations, particularly those which benefit from adopted Masterplan Frameworks. At the same time, the Policy team will continue to closely monitor the plan and the progress made by Government in relation to planning reforms in order to determine the timing for the next review of the plan, which will have to be undertaken before the end of 2027.

## 7. LIST OF APPENDICES

**Appendix 1 Planning Advisory Service Toolkit**

**Appendix 2 Critical Friend note by Planning Officers Society**

## 8. BACKGROUND PAPERS

Levelling Up and Regeneration Bill

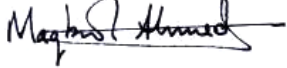
<https://publications.parliament.uk/pa/bills/cbill/58-03/0006/220006.pdf>

Barnsley's Local Plan

<https://www.barnsley.gov.uk/services/planning-and-buildings/local-planning-and-development/our-local-plan/barnsleys-local-plan/>

If you would like to inspect background papers for this report, please email [governance@barnsley.gov.uk](mailto:governance@barnsley.gov.uk) so that appropriate arrangements can be made

**9. REPORT SIGN OFF**

<b>Financial consultation &amp; sign off</b>	Senior Financial Services officer consulted and date  12/10/2022
<b>Legal consultation &amp; sign off</b>	Bob Power Locum planning solicitor 12/10/22

**Report Author: Paula Tweed**  
**Post: Planning Policy Group Leader**  
**Date: 17th October 2022**

## PAS LOCAL PLAN ROUTE MAPPER TOOLKIT PART 1: LOCAL PLAN REVIEW ASSESSMENT

### Why you should use this part of the toolkit

The following matrix will assist you in undertaking a review of policies within your plan to assess whether they need updating.

The matrix is intended to supplement the [National Planning Policy Framework](#) (NPPF) (paragraph 33 in particular) and the associated [National Planning Practice Guidance](#) on the review of policies within the plan. Completing the matrix will help you understand which policies may be out of date for the purposes of decision making or where circumstances may have changed and whether or not the policy / policies in the plan continue to be effective in addressing the specific local issues that are identified the plan. This in turn will then help you to focus on whether and to what extent, an update of your policies is required. We would recommend that you undertake this assessment even if your adopted local plan already contains a trigger for review which has already resulted in you knowing that it needs to be updated. This is because there may be other policies within the plan which should be, or would benefit from, being updated.

This part of the toolkit deals only with local plan review. Part 2 of the toolkit sets out the content requirements for a local plan as set out in the NPPF. Part 3 of the toolkit outlines the process requirements for plan preparation set out in legislation and the NPPF. Soundness and Plan Quality issues are dealt with in Part 4 of the toolkit.

### How to use this part of the toolkit

Before using this assessment tool it is important that you first consider your existing plan against the key requirements for the content of local plans which are included in the [Planning and Compulsory Purchase Act 2004 \(as amended\)](#); [The Town and Country Planning \(Local Planning\) \(England\) Regulations 2012 \(as amended\)](#) and the most up to date [NPPF](#), [PPG](#), Written Ministerial Statements and the [National Model Design Code](#). To help you with this **Part 2 of the toolkit** provides a checklist which sets out the principal requirements for the content and form of local plans against the relevant paragraphs of the [NPPF](#). Completing **Part 2 of the toolkit** will help you determine the extent to which your current plan does or does not accord with relevant key requirements in national policy. This will assist you in completing question 1 in the assessment matrix provided below, and in deciding whether or not you need to update policies in your plan, and to what extent.

To use the matrix, consider each of the statements listed in the “requirements to consider” column against the content of your current plan. You will need to take into consideration policies in all development plan documents that make up your development plan, including any ‘made’ neighbourhood plans and/ or any adopted or emerging Strategic Development Strategy. For each statement decide whether you:

- Disagree (on the basis that your plan does not meet the requirement at all);

- Agree (on the basis that you are confident that your current plan will meet the requirement)

Some prompts are included to help you think through the issues and support your assessment. You may wish to add to these reflecting on your own context.

Complete all sections of the matrix as objectively and fully as possible. Provide justification for your conclusions with reference to relevant sources of evidence where appropriate. You will need an up to date Authority Monitoring Report, your latest Housing Delivery Test results, 5 year housing land supply position, any local design guides or codes and the latest standard methodology housing needs information. You may also need to rely on or update other sources of evidence but take a proportionate approach to this. It should be noted that any decision not to update any policies in your local plan will need to be clearly evidenced and justified.

## How to use the results of this part of the toolkit

The completed assessment can also be used as the basis for, or as evidence to support, any formal decision of the council in accordance with its constitution or in the case of, for example, Joint Planning Committees, the relevant Terms of Reference in relation to the approach to formal decision-making, as to why an update to the local plan is or is not being pursued. This accords with national guidance and supports the principle of openness and transparency of decision making by public bodies.

	Matters to consider	Agree / Disagree	Extent to which the local plan meets this requirement
A	PLAN REVIEW FACTORS		
A1.	<p><b>The plan policies still reflect current national planning policy requirements.</b></p> <p><b>PROMPT:</b> As set out above in the introductory text, in providing your answer to this statement consider if the policies in your plan still meet the ‘content’ requirements of the current NPPF, PPG, Written Ministerial Statements and the National Model Design Code (completing Part 2 of the toolkit will help you determine the extent to which the policies in your plan accord with relevant key requirements in national policy).</p>	Agree	<p>Reason (with reference to plan policies, sections and relevant evidence): The overall aims/ objectives of the Local Plan remain relevant.</p> <p>There are some discrete areas of the plan where national guidance has been updated and policies could be added/amended to reflect that:</p> <p>Climate change –In light of SEAP, Zero 45/ climate emergency. Policy support could be more explicit for:</p> <ul style="list-style-type: none"> <li>• Retrofit</li> <li>• Minewater</li> <li>• Upgrading infrastructure such as electricity substations</li> <li>• Update renewables policy</li> <li>• Environment Act</li> <li>• Biodiversity Net gain / Local Nature Recovery Strategy</li> </ul> <p>Housing –standard methodology, affordable housing to reflect First Homes, need to deal with custom/ self build, older peoples housing</p> <p>Design – Design codes, National Design Policy Reference</p> <p>Health and wellbeing – consider need for a policy</p> <p>Technical issues that have arisen/ learning from application of policies – consider further general development policy for example</p> <p>However, none of the above, either on their own or cumulatively, lead us to believe the local plan should be updated or replaced.</p> <p>In relation to climate change, the policies in the plan are aligned with the NPPF and provide policy support as appropriate. They are deliberately not too prescriptive and technologies change. It is therefore possible to instead prepare a Supplementary Planning Document to provide up to date guidance reflective of the Government’s direction of travel with the Future Homes and Future Buildings Standards. This same principle applies to design, where the policy does not preclude the preparation of design codes. Indeed some of the sites with adopted Masterplan Frameworks already have site specific design codes. Health and wellbeing is also embedded within a range of Local Plan policies and so it is not essential for a specific health and wellbeing policy to be</p>

	Matters to consider	Agree / Disagree	Extent to which the local plan meets this requirement
			<p>included as this would likely duplicate what is already included in these existing policies.</p> <p>The local nature recovery strategy will be prepared under separate legislation, and will not be part of the development plan, though appropriate connections may be desirable. As for biodiversity net gain, whilst the regime makes changes to how planning applications will be dealt with, including the requirement for the applicant to submit a “biodiversity gain plan”, the mechanisms will be mandatory and set by the Environment Act and Regulations. A draft of the latter was the subject of consultation from January to April this year. It is not easy to see what more a local plan can say as policy, given that the biodiversity net gain regime is set out in some detail, and is mandatory.</p> <p>In relation to First Homes, the policy context is set out quite fully in the new section of the NPPG added in December 2021. Moreover, the guidance says that where an LPA wishes to set local criteria different from the standard scheme, they may do so through an interim policy statement.</p> <p>We will consider whether there is sufficient clarity in the NPPF and NPPG to assist decision making, and/ or will consider other means to provide clarity and guidance.</p> <p>The Levelling UP and Regeneration Bill proposes a new type of DPDs known as supplementary plans. As the Bill is currently drafted, these would only be able to address sites or groups of nearby sites, which would appear to rule out their use for updating policy. Moreover, even if their scope should widen as the Bill progresses, it could be two years or more from now before we know whether they would be available as an instrument for policy update.</p>
A2.	<p>There has not been a <u>significant</u> change in local housing need numbers from that specified in your plan (accepting there will be some degree of flux).</p> <p><b>PROMPT:</b>  <b>Look at whether your local housing need figure, using the standard methodology as a starting point, has gone up significantly (with the measure of significance based on a comparison with the housing requirement set out in your adopted local plan).</b></p>	Agree	<p>Reason (with reference to plan policies, sections and relevant evidence sources):</p> <p>The standard methodology was introduced after Local Plan review. This gives us a lower housing delivery test target over a rolling 3 year period compared with the Local Plan annualised requirement over an equivalent period. Evidence shows recent delivery lower than current Local Plan target but in excess of the housing delivery test. The National Planning Practice Guidance says (in effect) at paragraph 065 of the plan-making section that a reason a</p>

	Matters to consider	Agree / Disagree	Extent to which the local plan meets this requirement
	<p>Consider whether your local housing need figure has gone down significantly (with the measure of significance based on a comparison with the housing requirement set out in your adopted local plan). You will need to consider if there is robust evidence to demonstrate that your current housing requirement is deliverable in terms of market capacity or if it supports, for example, growth strategies such as Housing Deals, new strategic infrastructure investment or formal agreements to meet unmet need from neighbouring authority areas.</p>		<p>plan update may be required would be where there has been a change in the local housing need.</p> <p>The Local Plan housing requirement was based on the Council’s own Objective assessment of housing need (OAHN). Through the Local Plan examination process, the OAHN of 1134 dwellings per annum (dpa) was agreed upon with the Inspector, who noted that the indicative base figure for housing need, as defined in the Government’s standard method, was 898 dpa. The 1134 dpa figure was deemed necessary to align with our economic growth aspirations, which seek to significantly increase the number of jobs in the borough during the plan period.</p> <p>It is by no means unusual for the standard method used to calculate the housing delivery test target to produce a lower figure than the local plan housing requirement. This is reflective of National Planning Practice Guidance which says that the figure arrived at using the standard method is a minimum starting point, and it remains necessary to consider whether actual housing need is higher than the standard method indicates, e.g. to align with an employment growth strategy.</p> <p>The Council remains committed to enhancing the local economy through promoting growth in the amount and quality of employment. A full update of the local plan will therefore need to review employment growth and land targets and consider whether the housing need figure given by the standard method at that time (which may be revised from the present formula) is in balance with the employment proposals or should be subject to an uplift. A challenge with updating the plan now and in particular the objectively assessed housing need would be the lack of certainty regarding the 2021 census data. At present there appears to be contradictions between Census data and our monitoring data. Ordinarily, Census data is deemed the more reliable source but 2021 was an exceptional year given that the Census was carried out during the second national lockdown. Examples of this include the number of dwellings/households in the census 2021 being recorded at 109, 822, which was lower than our monitoring data from 2020 (109, 234 dwellings), despite monitoring data recording approximately 600 net additional dwellings during 2020/21. A further example is the overall population data with Nomis recording the figure at 248,100 in 2020 whereas</p>

	Matters to consider	Agree / Disagree	Extent to which the local plan meets this requirement						
			<p>the Census has it at 244,600 in 2021. It is of course possible that the population did decline in that year, for example if migrant workers returned home and as a result of excess deaths. However, it was not possible for the total number of dwellings within the borough to have declined between 2020 and 2021. In turn, this casts doubt on the robustness of the Census population data.</p> <p>Without undertaking a considerable amount of work on employment and housing policy, including examination, we cannot say at this time whether the housing need figure which would emerge will be higher or lower than the current OAHN in the local plan. What can be said is that because the minimum starting point given by the standard method is well below the OAHN figure, there is no prime facie case that local housing need is higher.</p>						
A3.	<p><b>You have a 5-year supply of housing land</b></p> <p><b>PROMPT:</b> Review your 5-year housing land supply in accordance with national guidance including planning practice guidance and the Housing Delivery Test measurement rule book</p>	Agree	<p><b>Reason (with reference to plan policies, sections and relevant evidence sources):</b></p> <p>Latest 5 year supply note indicates a 5.6 year land supply</p> <p><a href="https://www.barnsley.gov.uk/services/planning-and-buildings/local-planning-and-development/our-local-plan/local-plan-research-and-evidence-documents/">https://www.barnsley.gov.uk/services/planning-and-buildings/local-planning-and-development/our-local-plan/local-plan-research-and-evidence-documents/</a></p>						
A4.	<p><b>You are meeting housing delivery targets</b></p> <p><b>PROMPT:</b> Use the results of your most recent Housing Delivery Test, and if possible, try and forecast the outcome of future Housing Delivery Test findings. Consider whether these have/are likely to trigger the requirement for the development of an action plan or trigger the presumption in favour of sustainable development. Consider the reasons for this and whether you need to review the site allocations that your plan is reliant upon. In doing so you need to make a judgement as to whether updating your local plan will support delivery or whether there are other actions needed which are not dependent on changes to the local plan.</p>	Agree	<p><b>Housing Delivery Test information</b></p> <p>Yes we are exceeding Housing Delivery Test targets. The extract below shows information from the published Housing Delivery Test Measurement, which can be found here: <a href="https://www.gov.uk/government/collections/housing-delivery-test">https://www.gov.uk/government/collections/housing-delivery-test</a></p> <p style="text-align: center;"><b>Table 2 – Barnsley Housing Delivery Test (HDT) Figures</b></p> <table border="1" data-bbox="1245 1249 2119 1449"> <thead> <tr> <th data-bbox="1245 1249 1373 1449">Year</th> <th data-bbox="1373 1249 1756 1449">Homes required</th> <th data-bbox="1756 1249 2119 1449">Homes delivered</th> </tr> </thead> <tbody> <tr> <td style="background-color: #e6e6fa;"> </td> <td style="background-color: #e6e6fa;"> </td> <td style="background-color: #e6e6fa;"> </td> </tr> </tbody> </table>	Year	Homes required	Homes delivered			
Year	Homes required	Homes delivered							



	Matters to consider	Agree / Disagree	Extent to which the local plan meets this requirement		
			2018	2,480	2,565
			2019	2,600	2,847
			2020*	2,609	3,052
			2021*	2,322	2,633
			<p><i>*For the HDT measurement, the Government made a one month adjustment to the 2019-20 housing requirement, and a four month adjustment to the 2020-21 requirement, in response to the disruption caused by the COVID-19 pandemic.</i></p>		
A5.	<p><b>Your plan policies are on track to deliver other plan objectives including any (i) affordable housing targets including requirements for First Homes; and (ii) commercial floorspace/jobs targets over the remaining plan period.</b></p> <p><b>PROMPT:</b> Use (or update) your Authority Monitoring Report to assess delivery.</p>	Agree	<p>The latest annual monitoring report can be accessed here:  <a href="https://www.barnsley.gov.uk/media/21109/barnsley-local-plan-authority-monitoring-report-2020-21.pdf">https://www.barnsley.gov.uk/media/21109/barnsley-local-plan-authority-monitoring-report-2020-21.pdf</a></p> <p>The annual monitoring report demonstrates that job creation and housing delivery was on trajectory prior to the pandemic. Inevitably, net housing completions and total jobs within the borough did decline in 2020/21 and 2021/22 but significant job creation is occurring as a result of employment site allocations at Hoyland coming forward with other sites anticipated to follow.</p> <p>Whilst there is a backlog of housing delivery since the start of the plan period (when measured against the annualised average of 1,134 net completions per annum), there is a robust and deliverable supply of housing (7,637 deliverable dwellings) which demonstrably exceed what is needed to meet housing delivery test targets (4,500 dwellings assuming 900 dwellings per year) and the annualised average requirement set out in the plan (5,670 based on 1,134 net additional dwellings per year). There is also a lack of evidence to suggest this backlog is creating an issue in respect of overcrowding and other likely symptoms of under supply. For example, new building and median house prices in Barnsley remains relatively more affordable than elsewhere. Importantly, population growth is not outstripping the forecast that was used to underpin the objectively assessed need figure. It remains to be seen if delivery will increase sufficiently to fully make up the accumulated backlog by the end of the plan period (as set out in the 5-year supply note) but with 11 years still to go, this is not inconceivable. It is therefore premature to conclude that backlog in housing delivery against the Local Plan requirement should trigger a partial update or necessitate the production of a new plan.</p>		

	<b>Matters to consider</b>	<b>Agree / Disagree</b>	<b>Extent to which the local plan meets this requirement</b>
			<p>In terms of jobs growth, Nomis data showed that up until the pandemic, the job density of the borough had increased from 0.59 to 0.64 as a result of total jobs within the borough increasing above and beyond the assumptions in the employment background paper produced during the Local Plan Examination. Total jobs fell during the pandemic resulting in a fall in the job density but with substantial jobs growth anticipated on allocated employment site and in the town centre, all things being equal, total jobs should again begin to increase as per local plan objectives.</p>
<p>A6.</p>	<p><b>There have been no significant changes in economic conditions which could challenge the delivery of the Plan, including the policy requirements within it.</b></p> <p><b>PROMPT:</b> A key employer has shut down or relocated out of the area.</p> <p>Unforeseen events (for example the Covid-19 Pandemic) are impacting upon the delivery of the plan.</p> <p>Up-to-date evidence suggests that jobs growth is likely to be significantly more or less than is currently being planned for.</p> <p>Consider if there is any evidence suggesting that large employment allocations will no longer be required or are no longer likely to be delivered.</p> <p>You will need to consider whether such events impact on assumptions in your adopted local plan which have led to a higher housing requirement than your local housing need assessment indicates.</p> <p>Consider what the consequences could be for your local plan objectives such as the balance of in and out commuting and the resultant impact on proposed transport infrastructure provision (both capacity and viability), air quality or climate change considerations.</p>	<p>Agree</p>	<p><b>Reason (with reference to plan policies, sections and relevant evidence sources):</b></p> <p>The pandemic has impacted on the total number of jobs within the borough but, in relative terms, Barnsley has fared reasonably well. This can be evidenced by data relating to town centre footfall and expenditure in particular. In part, this is because it is less reliant on sectors that were most impacted by the pandemic (e.g. hospitality). As a net exporter of labour, Barnsley also stands to gain from shift to increased home working, albeit evidence is yet to emerge to substantiate the extent of this.</p> <p>Inevitably, there are uncertainties about future economic conditions. However, current evidence suggests that, all things being equal, job growth will not significantly depart from what is anticipated by the end of the plan period.</p> <p>Given that the local plan housing requirement includes an allowance for jobs growth of some 20% over the baseline demographic position, it is unlikely that economic conditions will produce a scenario whereby jobs growth demonstrably outstrips housing growth. Conversely, if economic conditions mean fewer jobs are created, it is likely that there would be a similar impact on housing completions thus avoiding a scenario where job density within the borough demonstrably decreased. As such, it is unlikely that local plan objectives will be significantly undermined by current economic uncertainty.</p>

	<b>Matters to consider</b>	<b>Agree / Disagree</b>	<b>Extent to which the local plan meets this requirement</b>
A7.	<p><b>There have been no significant changes affecting viability of planned development.</b></p> <p><b>PROMPT:</b> You may wish to look at the Building Cost Information Service (BCIS) All-in Tender Price Index, used for the indexation of Community Infrastructure Levy (CIL), or other relevant indices to get a sense of market changes.</p> <p>Consider evidence from recent planning decisions and appeal decisions to determine whether planning policy requirements, including affordable housing, are generally deliverable.</p> <p>Ongoing consultation and engagement with the development industry may highlight any significant challenges to delivery arising from changes in the economic climate.</p>	Agree	<p><b>Reason (with reference to plan policies, sections and relevant evidence sources):</b></p> <p>Rising costs nationally may impact on viability of development but conversely, values have also increased in recent years. Where a developer seeks a concession in the level of affordable housing based on their assertion that it would not be viable to meet the full suite of policy requirements, the Council commissions an independent appraisal. Where this has occurred, the consultant generally finds that sites can meet the full suite of policy requirements. We are not therefore seeing evidence of any significant changes affecting the viability of planned development.</p>
A8.	<p><b>Key site allocations are delivering, or on course to deliver, in accordance the local plan policies meaning that the delivery of the spatial strategy is not at risk.</b></p> <p><b>PROMPT:</b></p> <p>Identify which sites are central to the delivery of your spatial strategy. Consider if there is evidence to suggest that lack of progress on these sites (individually or collectively) may prejudice the delivery of housing numbers, key infrastructure or other spatial priorities. Sites may be deemed to be key by virtue of their scale, location or type in addition to the role that may have in delivering any associated infrastructure.</p>	Agree	<p><b>Reason (with reference to plan policies, sections and relevant evidence sources):</b></p> <p>Masterplan Framework sites – Frameworks have been adopted for each of the sites and planning applications are under consideration on part of the MU1, MU3 and MU5 sites. Large parts of the sites covered by the Hoyland North and Hoyland West Masterplans are under construction as are large site allocations MU6, HS43 and HS75.</p>
A9.	<p><b>There have been no significant changes to the local environmental or heritage context which have implications for the local plan approach or policies.</b></p> <p><b>PROMPT:</b></p>	Agree	<p><b>Reason (with reference to plan policies, sections and relevant evidence sources):</b></p> <p>The Local Plan was deemed to be sustainable following a rigorous sustainable appraisal process and examination in public. Whilst there have been changes locally as a result of greenfield local plan allocations being developed and</p>

	<b>Matters to consider</b>	<b>Agree / Disagree</b>	<b>Extent to which the local plan meets this requirement</b>
	<p>You may wish to review the indicators or monitoring associated with your Sustainability Appraisal (SA) / Strategic Environmental Assessment (SEA) / Habitats Regulations Assessment (HRA).</p> <p>Identify if there have been any changes in Flood Risk Zones, including as a result of assessing the effects of climate change.</p> <p>Consider whether there have been any changes in air quality which has resulted in the designation of an Air Quality Management Area(s) or which would could result in a likely significant effect on a European designated site which could impact on the ability to deliver housing or employment allocations.</p> <p>Consider whether there have been any changes to Zones of Influence / Impact Risk Zones for European sites and Sites of Special Scientific Interest or new issues in relation to, for example, water quality.</p> <p>Consider whether there have been any new environmental or heritage designations which could impact on the delivery of housing or employment / jobs requirements / targets.</p> <p>Consider any relevant concerns being raised by statutory consultees in your area in relation to the determination of individual planning applications or planning appeals which may impact upon your plan - either now or in the future.</p>		<p>associated infrastructure being installed, at a borough level, there have been no significant changes to the environmental context.</p> <p>Since the plan was adopted, the Dearne Valley Wetlands have been designated as a Site of Special Scientific Interest and there have been a number of new and updated listings and scheduled ancient monuments designated at and around Elsecar Heritage Centre. These are welcomed and reflect environmental objectives in the Local Plan. As the Council co-operated with both Natural England and Historic England throughout the Local Plan process, we made sure that nearby site allocations would not be impacted upon by these designations and vice versa. An example of this includes the removal of a proposed site allocation in the vicinity of Elsecar Heritage Centre prior to the plan being submitted for examination.</p> <p>No new air quality management areas have been designated since the plan was adopted and the borough is not affected by new designations relating to water quality. Nonetheless, in recognition of climate change, including the recent drought, a new Supplementary Planning Document is being prepared</p>
<p><b>A10.</b></p>	<p><b>No new sites have become available since the finalisation of the adopted local plan which require the spatial strategy to be re-evaluated.</b></p> <p><b>PROMPT:</b></p> <p>Consider if there have been any new sites that have become available, particularly those within public ownership which, if they were to come forward for development, could have an impact on the spatial strategy or could result in loss of employment and would have a significant effect on the quality of place if no new use were found for them.</p>	<p>Agree</p>	<p><b>Reason (with reference to plan policies, sections and relevant evidence sources):</b></p> <p>The Spatial Strategy within the plan is steering development towards the more sustainable locations in and around Urban Barnsley and the Principal Towns. Planning permission has not been sought or granted on any windfall sites that would require the overall spatial strategy to be revisited.</p>

	<b>Matters to consider</b>	<b>Agree / Disagree</b>	<b>Extent to which the local plan meets this requirement</b>
	Consider whether any sites which have now become available within your area or neighbouring areas could contribute towards meeting any previously identified unmet needs.		
A11.	<p><b>Key planned infrastructure projects critical to plan delivery are on track and have not stalled / failed and there are no new major infrastructure programmes with implications for the growth / spatial strategy set out in the plan.</b></p> <p><b>PROMPT:</b> You may wish to review your Infrastructure Delivery Plan / Infrastructure Funding Statement, along with any periodic updates, the Capital and Investment programmes of your authority or infrastructure delivery partners and any other tool used to monitor and prioritise the need and delivery of infrastructure to support development.</p> <p>Check if there have been any delays in the delivery of critical infrastructure as a result of other processes such as for the Compulsory Purchase of necessary land.</p> <p>Identify whether any funding announcements or decisions have been made which materially impact upon the delivery of key planned infrastructure, and if so, will this impact upon the delivery of the Local Plan.</p>	Agree	<p><b>Reason (with reference to plan policies, sections and relevant evidence sources):</b> from the latest Annual Monitoring Report includes an updated infrastructure delivery programme and can be accessed via the following link:</p> <p><a href="https://www.barnsley.gov.uk/media/21109/barnsley-local-plan-authority-monitoring-report-2020-21.pdf">https://www.barnsley.gov.uk/media/21109/barnsley-local-plan-authority-monitoring-report-2020-21.pdf</a></p> <p>Since the Local Plan was adopted, key infrastructure that was identified in the Infrastructure Delivery Plan has been delivered, including:</p> <ul style="list-style-type: none"> <li>• the recent gyratory scheme between the town centre and M1 J37</li> <li>• the link road through the Hoyland West Development, which effectively acts as a bypass for Hoyland Common</li> <li>• increased capacity at key roundabouts on the road network including Cathill, Broomhill and Wath Road roundabouts to the east of the borough and Claycliffe and Low Barugh roundabouts to the north west</li> </ul> <p>There are also a number of schemes for local infrastructure where applications have been approved or are under consideration, including:</p> <ul style="list-style-type: none"> <li>• A new secondary school</li> <li>• Active travel infrastructure on routes identified in the Local Plan</li> <li>• Roundabouts to provide access to the MU1 site</li> <li>• Widening of the River Dearne Bridge on the A61.</li> </ul>

	<b>Matters to consider</b>	<b>Agree / Disagree</b>	<b>Extent to which the local plan meets this requirement</b>
A12.	<p><b>All policies in the plan are achievable and effective including for the purpose of decision-making.</b></p> <p><b>PROMPT:</b> Consider if these are strategic policies or those, such as Development Management policies, which do not necessarily go to the heart of delivering the Plan’s strategy.</p> <p>Identify if there has been a significant increase in appeals that have been allowed and /or appeals related to a specific policy area that suggest a policy or policies should be reviewed.</p> <p>Consider whether there has been feedback from Development Management colleagues, members of the planning committee, or applicants that policies cannot be effectively applied and / or understood.</p>	Agree	<p><b>Reason (with reference to plan policies, sections and relevant evidence sources):</b></p> <p>The council closely monitors its appeal record and reports on it at each Planning &amp; Regulatory Board meeting. Typically, 75-80% of appeals are dismissed. This demonstrates that plan policies are effective but also that officers are not being too lenient (i.e. if 100% of appeals were dismissed, this may suggest the Council is only refusing applications that are significantly harmful).</p> <p>Since the plan was adopted, the Council has increased the resources devoted to planning enforcement. This has resulted in a demonstrable increase in formal enforcement action. Where appeals are lodged under ground A (i.e. that planning permission should be granted), the Council also has a robust record of such enforcement appeals being dismissed.</p> <p>It is therefore considered that the policies within the plan are achievable and effective for the purpose of decision making.</p>

	<b>Matters to consider</b>	<b>Agree / Disagree</b>	<b>Extent to which the local plan meets this requirement</b>
<b>A13.</b>	<p><b>There are no recent or forthcoming changes to another authority's development plan or planning context which would have a material impact on your plan / planning context for the area covered by your local plan.</b></p> <p><b>PROMPT:</b> In making this assessment you may wish to:</p> <ul style="list-style-type: none"> <li>● Review emerging and adopted neighbouring authority development plans and their planning context.</li> <li>● Review any emerging and adopted higher level strategic plans including, where relevant, mayoral/ combined authority Spatial Development Strategies e.g. The London Plan.</li> <li>● Review any relevant neighbourhood plans</li> <li>● Consider whether any of the matters highlighted in statements A1- A12 for their plan may impact on your plan - discuss this with the relevant authorities.</li> <li>● Consider any key topic areas or requests that have arisen through Duty to Cooperate or strategic planning discussions with your neighbours or stakeholders - particularly relating to meeting future development and /or infrastructure needs.</li> </ul>	Agree	<p>Reason (with reference to plan policies, sections and relevant evidence sources):</p> <ul style="list-style-type: none"> <li>● No SYMCA plan exists or plans to produce one in advance of Local Plan review</li> <li>● Under the duty to co-operate, the service has engaged with neighbouring authorities, including Sheffield and Wakefield in relation to their own plan preparation. Through this, no significant issues have arisen that materially impact on the Barnsley Local Plan.</li> </ul>
<b>A14.</b>	<p><b>There are no local political changes or a revised / new corporate strategy which would require a change to the approach set out in the current plan.</b></p> <p><b>PROMPT:</b> In making this assessment you may wish to:</p> <ul style="list-style-type: none"> <li>● Review any manifesto commitments and review the corporate and business plan.</li> <li>● Engage with your senior management team and undertake appropriate engagement with senior politicians in your authority.</li> <li>● Consider other plans or strategies being produced across the Council or by partners which may impact on the appropriateness of your current plan and the strategy that underpins it, for instance, Growth Deals, economic growth plans, local industrial strategies produced by the Local Economic Partnership, housing/ regeneration strategies and so on.</li> </ul>	Agree	<p><b>Reason (with reference to plan policies, sections and relevant evidence sources):</b></p> <p>The Council remains under the same political control since the plan was adopted and produced a new Corporate Plan for 2021-2024 which aligns with its 2030 Strategy. Within this, 5 priorities are identified, namely:</p> <ul style="list-style-type: none"> <li>▪ Healthy Barnsley</li> <li>▪ Learning Barnsley</li> <li>▪ Growing Barnsley</li> <li>▪ Sustainable Barnsley</li> <li>▪ Enabling Barnsley</li> </ul> <p>These priorities are compatible with the aims and objectives of the Local Plan.</p> <p>The Council has successfully secured various sources of government and devolved funding since the plan was adopted. Spatially, areas for which this</p>

	Matters to consider	Agree / Disagree	Extent to which the local plan meets this requirement
			funding is earmarked are identified as priorities for growth and investment within the Local Plan.

	ASSESSING WHETHER OR NOT TO UPDATE YOUR PLAN POLICIES	YES/NO (please indicate below)	
A15.	You <b>AGREE</b> with <u>all</u> of the statements above	Yes	<p><b>If no go to question A16.</b></p> <p><b>If yes, you have come to the end of the assessment. However, you must be confident that you are able to demonstrate and fully justify that your existing plan policies / planning position clearly meets the requirements in the statements above and that you have evidence to support your position.</b></p> <p><b>Based on the answers you have given above please provide clear explanation and justification in section A17 below of why you have concluded that an update is not necessary including references to evidence or data sources that you have referenced above. Remember you are required to publish the decision not to update your local plan policies. In reaching the conclusion that an update is not necessary the explanation and justification for your decision must be clear, intelligible and able to withstand scrutiny.</b></p>
A16.	You <b>DISAGREE</b> with one or more of the statements above and the issue can be addressed by an update of local plan policies		If yes, based on the above provide a summary of the key reasons <b>why</b> an update to plan policies is necessary in section A17 below and complete Section B below.
A17.	<p><b><u>Decision:</u> Update plan policies / No need to update plan policies (delete as necessary)</b></p> <p><b>Reasons for decision on whether or not to update plan policies (clear evidence and justification will be required where a decision not to update has been reached):</b></p>		



	<p>The aims and objectives of the plan remain aligned with those set out in the NPPF. Whilst the pandemic has impacted on housing delivery in 2020/21 and 2021/22, there has been demonstrable activity on key local plan site allocations on land that was taken out of the Green Belt when the plan was adopted in 2019. This ranges from adoption of masterplan frameworks, requests for formal pre-application advice, submission of planning applications and commencement of development. This activity includes both commercial and residential developments across all areas of the borough earmarked for growth suggesting that sites remain attractive and viable. Significant progress has also been made in the Town Centre with the completion of the Glassworks scheme, closure of the Jumble Lane level crossing and construction of a new bridge as well as planning applications to develop Courthouse Campus (The Seam) and the Eastern Fringe (proposed Youth Zone) site allocations</p> <p>Key infrastructure that was identified in the Infrastructure Delivery Plan has also been delivered and the plan provides a robust starting point for decision making, as demonstrated by Council's planning appeal record.</p> <p><b>Other actions that may be required in addition to or in place of an update of plan policies</b></p> <p>We will consider other mechanisms, for example dealing with Sustainable Construction and Climate Change Adaptation through SPD prepared under the current SPD regulations where we have existing policy hooks.</p>		
	<b>B. POLICY UPDATE FACTORS</b>	<b>YES/NO (please indicate below)</b>	<b>Provide details explaining your answer in the context of your plan / local authority area</b>
B1	Your policies update is likely to lead to a material change in the housing requirement which in turn has implications for other plan requirements / the overall evidence base.	No	
B2	The growth strategy and / or spatial distribution of growth set out in the current plan is not fit for purpose and your policies update is likely to involve a change to this.	No	
B3	Your policies update is likely to affect more than a single strategic site or one or more strategic policies that will have consequential impacts on other policies of the plan.	No	
	<b>You have answered yes to one or more questions above.</b>		<b>You are likely to need to undertake a full update of your spatial strategy and strategic policies (and potentially non-strategic policies). Use your responses above to complete Section B4.</b>

	<p><b>You have said no to <u>all</u> questions (B1 to B3) above</b></p>	<p><b>If you are confident that the update can be undertaken without impacting on your spatial strategy and other elements of the Plan, you are likely to only need to undertake a partial update of policies. Complete Section B4 to indicate the specific parts / policies of the plan that are likely to require updating based on the answers you have given above.</b></p>
<p><b>B4</b></p>	<p><b>Decision: Full Update of Plan Policies/ Partial Update of Plan Policies (delete as necessary) TBC</b></p> <p><b>Reasons for scope of review:</b></p>	

<p><b>Date of assessment:</b></p>	<p>16<sup>th</sup> September 2022 (Updated in light of critical friend advice from the Planning Officers Society)</p>
<p><b>Assessed by:</b></p>	<p>Paula Tweed</p>
<p><b>Checked by:</b></p>	<p>Joe Jenkinson</p>
<p><b>Comments:</b></p>	

# POS Enterprises

Barnsley Metropolitan Borough Council

Draft review of the local plan - appraisal

10 July 2022

## Barnsley Metropolitan Borough Council

### Draft review of the local plan - appraisal

#### 1 Introduction

- 1.1 Barnsley Metropolitan Borough Council has a local plan adopted in January 2019. The National Planning Practice Framework (NPPF) requires that:

*“Policies in local plans and spatial development strategies should be reviewed to assess whether they need updating at least once every five years, and should then be updated as necessary. Reviews should be completed no later than five years from the adoption date of a plan, and should take into account changing circumstances affecting the area, or any relevant changes in national policy. Relevant strategic policies will need updating at least once every five years if their applicable local housing need figure has changed significantly; and they are likely to require earlier review if local housing need is expected to change significantly in the near future”.*

- 1.2 The Council has prepared a draft review of the local plan using the Planning Advisory Service Local Plan Route Mapper Toolkit Part 1: Local Plan Review Assessment. The toolkit reflects guidance in the National Planning Practice Guidance on matters which need to be addressed in carrying out a review.
- 1.3 The Council has appointed Andrew Wright of POS Enterprises to act as critical friend in support of the preparation of the local plan review. This report reflects his appraisal of the draft review.
- 1.4 The critical friend has not sought to independently verify that each conclusion drawn in using the PAS toolkit is soundly based. That would be a major exercise, and would nevertheless be problematical since the critical friend does not have the detailed knowledge of the area, its issues and circumstances which the officers have. Accordingly, the appraisal is predicated upon the assumption that conclusions drawn by the officers are well founded in the evidence, though in some instances comments are offered.
- 1.5 Before coming to the draft review itself, some comment is useful on two matters: the reform proposals of the Levelling Up and Regeneration Bill; and the practicalities of a partial plan update.

#### 2 The Levelling Up and Regeneration Bill

- 2.1 The Planning White Paper proposed far-reaching changes to the planning system, which if implemented in full would have left us with a very different system from the present. However, it became apparent that The Government was retreating from some of the more radical proposals, and the Levelling UP and Regeneration Bill may be seen as a range of focussed changes rather than root-and-branch change.
- 2.2 Nevertheless, the Bill does propose a significant suite of changes to the plan making system, including:
- the option for groups of LPAs to prepare joint spatial strategies
  - restriction to one local plan per LPA
  - a requirement to publish a timetable for plan preparation, with an expectation that it will take less than 30 months
  - the introduction of “supplementary plans”, to replace SPDs

- repeal of the duty to cooperate, allied to a new soundness test
  - data standards for plan making
  - national development management policies
  - environmental outcome reports to replace SEA, EIA and sustainability appraisal
  - gateway checks by an independent person at prescribed stages
  - design codes to be prepared for entire LPA areas
  - neighbourhood priorities statements as an input into local plans
  - greater weight for local plans and national DMT policies in decision making
- 2.3 The Bill also proposes the replacement of the Community Infrastructure Levy by a new Infrastructure Levy, which will be mandatory for all LPAs.
- 2.4 Further, the Bill contains extensive powers for the Secretary of State to make regulations, which it is suggested could inter alia include coverage of the scope, content and form of local plans.
- 2.5 The Bill was brought forward under the aegis of Michael Gove, but he has since been replaced by Greg Clark as Secretary of State. It is not known whether he will wish to bring forward any changes to the legislative proposals in the Bill, which creates a measure of uncertainty at this time.
- 2.6 It is anticipated that the Bill will take up the remainder of the calendar year to pass through Parliament (if nothing happens to upset matters). It will then be necessary for DLUHC to consult on draft regulations to bring the proposed changes fully into effect.
- 2.7 Whilst matters should become progressively clearer, it is considered that it would be unwise for any planning authority to embark on a major plan update initiative in the short term, whatever the outcome of a plan review. There would be too much risk of abortive work, or finding that the approach taken had been superseded. It would be more prudent to wait until draft regulations are published and their effects can be considered, and the practical implications of these are becoming reasonably clear across the planning community.

### **3 Partial review**

- 3.1 The NPPG at paragraph 069 of the section on plan-making says “A local planning authority can review specific policies on an individual basis”. This is commonly referred to as partial review.
- 3.2 Caution is needed here. Whilst the NPPG refers to update of specific policies, there would be significant risks associated with partial review of any policy which is fundamental to the strategy of a plan. That is because changes to such a policy could be expected to have knock-on effects on other aspects of the plan. In other words, it could prove difficult to retain the narrow focus of the plan review, without finding that wider changes were necessary which could make the review process more akin to a full plan update.
- 3.3 It follows that partial reviews are most suitable for self-contained policies (or current policy gaps) which can safely be addressed in isolation from other aspects of the plan. As an example, an internet search has brought out several cases where LPAs wished to update their climate change policies to reflect up-to-date national policy and understanding.

- 3.4 The preparation of a partial review must follow the same processes and stages as the preparation of a new plan or a full plan update. Whilst the way matters are dealt with can be proportionate to the nature of the changes proposed, the amount of work, cost and resources involved in a partial review should not be under-estimated. The critical friend has received comment from one authority that carried out a partial review, that the benefit gained was nowhere near worth the time and cost involved.
- 3.5 There are alternative ways in which a planning authority can adapt its decision making where national planning policy has changed, or other circumstances have changed, which are touched upon later in this report.

#### **4 The draft review - overview**

- 4.1 as noted earlier, the Council has used the Planning Advisory Service toolkit. This works through the potential reasons to conclude that a plan update is required, as set out in paragraph 065 of the NPPG section on plan-making. Specifically, the toolkit seeks a conclusion in each case as to whether the authority agrees or disagrees with a statement in relation to the particular consideration, eg “The plan policies still reflect current national planning policy requirements”.
- 4.2 The critical friend has considered each answer given. It is noted above that he has not sought to verify each answer, but worked on the assumption that the answers given are well founded in the evidence. It is noted that in a number of instances the authority cites specific evidence in support of its conclusion.
- 4.3 However, there are some aspects of the draft review where the answers appear to be based upon a degree of speculation rather than the current evidence. These are now taken in turn.

#### **5 Change in local housing need**

- 5.1 The NPPG says (in effect) at paragraph 065 of the plan-making section that a reason a plan update may be required would be where there has been a change in the local housing need.
- 5.2 The local plan was prepared and submitted before the standard method for assessment of housing need was introduced. It was therefore based on the Council’s own Objective assessment of housing need (OAHN). Following initial hearing sessions, the Inspector concluded that an uplift to the OAHN was needed to balance the housing proposals with the Council’s employment growth proposals. The Council carried out further work, and came up with an OAHN of 1134 dpa, which the Inspector accepted. The Inspector noted that at that time the indicative base figure for housing need using the standard method was 898 dpa.
- 5.3 The current draft review says that the standard method gives a lower figure than the local plan housing target. However, the NPPG says that the figure arrived at using the standard method is a minimum starting point, and it remains necessary to consider circumstances where it is appropriate to consider whether actual housing need is higher than the standard method indicates, eg to align with an employment growth strategy.
- 5.4 It is understood that the Council remains committed to enhancing the local economy through promoting growth in the amount and quality of employment. It follows that as and when it brings forward a full update of the local plan, it will need to review its employment growth and land targets. It will need to consider whether the housing need figure given by the standard method at that time (which may be revised from the present formula) is in balance with the employment proposals, or should be subject to an uplift.

In other words, it will need to go through a similar process to that which was involved with the current plan.

- 5.5 But that is for the future. Without undertaking a considerable amount of work on employment and housing policy, including examination, the Council cannot say at this time whether the housing need figure which would emerge will be higher or lower than the OAHN in the local plan. What can be said is that because the minimum starting point given by the standard method is well below the OAHN figure, there is no prime facie case that local housing need is higher.
- 5.6 Moreover, the PAS Route Mapper says that where the plan is not delivering the housing, rather than updating the plan it may be more effective to intervene in other ways. This reflects the situation where an LPA which is not meeting the Housing Delivery Test is required to prepare an action plan, with a view to bringing forward actions which will assist improvement of the supply.
- 5.7 It is advised that in answering Plan Review Factor A2 in the PAS toolkit, the Council should reflect the reasoning here.

## **6 5-year supply of housing land**

- 6.1 The draft review answers Plan Review Factor A3 “Yes”, and says that its latest 5-year supply note indicates a supply of 5.6 years. It is of course possible that circumstances will lead to the Council being short of a 5-year supply at some future date, but circumstances might also change to improve the supply. Moreover, should the supply fall below 5 years at a particular date, the Council would need to ask whether the evidence suggests that this will continue, or that the supply is likely to increase again. There are a number of ways planning authorities can seek to improve their housing supply, as demonstrated by Housing Delivery Test action plans.
- 6.2 The Council will need to keep its 5-year supply evidence up to date as part of annual monitoring. But as of now it is proper to record that the current evidence does show a 5-year supply.

## **7 Changes in economic conditions**

- 7.1 The draft review answers “Agree in part” to Plan Review Factor A6, referring to the effects of the pandemic, the impacts of Brexit being unknown, and the possibility that global issues impacting rising cost of fuel etc will impact on local businesses. It is certainly correct to consider such factors, but the draft review says that there is no evidence that large sites will not be developed.
- 7.2 The Office for Budget Responsibility has estimated that the long-term effect of Brexit will be a 4% reduction in productivity, and that of Covid 2%. It is too soon to say what the longer-term effects of the Ukraine war will be. Moreover, it is in the nature of the economy to experience swings over time – which is why there is an inherent degree of uncertainty in economic forecasting. However, whilst the wider economy may be affected, as of now the council has no evidence of the effects locally, and as noted large sites continue to progress.
- 7.3 It is therefore advised that the review acknowledges that there are uncertainties about future economic conditions, but records the current evidence that sites continue to be delivered.

## **8 Development viability**

- 8.1 In relation to Plan Review Factor A7, the draft review answers “Disagree” to the statement “There have been no significant changes affecting viability of planned development”. The adjoining text says that rising costs nationally may impact on viability of development, but the Council is not seeing evidence of this at present. So the answer is rather speculative.
- 8.2 If there is evidence that viability considerations are reducing the amount of affordable housing secured, or that developers have paused development on sites for viability reasons, that would impact upon the answer to this factor. But a view would need to be taken, based on evidence, as to whether this is a transitory situation or likely to be ongoing.
- 8.3 Moreover, in relation to a particular development project, it is available to the developer to present evidence that the viability conditions for the project present particular issues, and that the approach to assessment of viability prepared for the local plan is therefore not fully valid in that instance. This would need to be dealt with on a case-by-case basis.
- 8.4 As of now, it would appear to be proper to answer “Agree” to this factor, but retain the note that rising costs nationally may impact on viability, and that this will be monitored.

## **9 Achievability of plan policies**

- 9.1 It is noted that at this time the draft review does not provide an answer to Plan Review Factor A12, pending consultation with development management officers.

## **10 National planning policy**

- 10.1 It is an unavoidable feature of the planning system that once local plans have been adopted, aspects of national planning policy or guidance, or related regimes change, and need to be taken into account in decision making. It is of course impracticable to update a local plan every time there is a change in national policy or guidance. Rather the long-established practice is to take account of such changes by considering them as material conditions in decision making.
- 10.2 The issue is therefore whether changes have taken place since the plan was adopted which either on their own (because of their fundamental nature), or cumulatively mean that the local plan should be updated or replaced.
- 10.3 The draft review answers Plan Review Factor 1 of the PAS toolkit with “Mostly agree”. It lists a number of matters where national policy has changed, or new policy would be desirable. The critical friend agrees that none of the matters identified has changed so fundamentally as to make the local plan significantly out of date.
- 10.4 Apart from treating changes since the plan was adopted as material considerations in decision making, it is useful to consider whether there are other means of taking some of them on board.
- 10.5 The draft review refers to matters arising from the Environment Act, including the local nature recovery strategy and biodiversity net gain. The local nature recovery strategy will be prepared under separate legislation, and will not be part of the development plan, though appropriate connections may be desirable. As for biodiversity net gain, whilst the regime makes changes to how planning applications will be dealt with, including the requirement for the applicant to submit a “biodiversity gain plan”, the mechanisms will be set by the Environment Act and Regulations. A draft of the latter was the subject of consultation from January to April this year. It is not easy to see what more a local plan



- can say as policy, given that the biodiversity net gain regime is set out in some detail, and is mandatory.
- 10.6 In relation to First Homes, the policy context is set out quite fully in the new section of the NPPG added in December 2021. Moreover, the guidance says that where an LPA wishes to set local criteria different from the standard scheme, they may do so through an interim policy statement.
- 10.7 In relation to other areas of change, the Council will wish to consider whether there is sufficient clarity in the NPPF and NPPG to assist decision making; or whether some other means is required. One possibility would be the preparation of a supplementary planning document or documents. However, decisions on legal challenges have concluded that SPD cannot be used to develop new planning policy, and that this should be done only through a development plan document – essentially the local plan. The scope for use of SPD therefore appears very limited, since the whole point would be to address policy gaps.
- 10.8 The Levelling UP and Regeneration Bill proposes a new type of DPDs known as supplementary plans. As the Bill is currently drafted, these would only be able to address sites or groups of nearby sites, which would appear to rule out their use for updating policy. Moreover, even if their scope should widen as the Bill progresses, it could be two years or more from now before we know whether they would be available as an instrument for policy update.
- 10.9 There is also of course the possibility of a partial review, the practicalities of which have been considered earlier in this report.

## **11 Publication**

- 11.1 It is, of course the Government's intention that review reports should be published, so that other interests may be aware of the Council's conclusions. It follows that the review should be published as soon as it is ready. That should include setting out clear reasons for conclusions, referring to relevant evidence, as set out in the PAS toolkit.

## **11 Joint waste plan**

- 11.1 The officers have raised the issue of whether similar considerations would apply to a review of the joint minerals and waste plan, and supplied a preliminary draft review which again uses the PAS toolkit. The critical friend is not a waste planning specialist, but the draft review does suggest that the world has moved on significantly since it was prepared.
- 11.2 However, the concerns set out here in relation to changes to the planning system by the Levelling UP Bill (so far as they are relevant to waste planning) would be relevant. And of course, any decision about an update to that plan are a matter for the partner authorities, who will have to take account of their collective circumstances.

Andrew Wright BSc DTP MRTPI  
POS Enterprises

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<b>MEETING:</b>	Audit and Governance Committee
<b>DATE:</b>	Wednesday 27 July 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

**Present** Councillors Lofts (Chair), Barnard, Hunt and Richardson together with Independent Members - Ms K Armitage, Mr S Gill and Mr P Johnson

### 19. DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTEREST

There were no declarations of interest from Members in respect of items on the agenda.

### 20. MINUTES

The minutes of the meeting held on 1 June 2022 were taken as read and signed by the Chair as a correct record subject to the deletion of the word 'Chair' from Minute 4 'Appointment of Vice Chair' and the substitution of the words 'Vice Chair'.

### 21. DRAFT STATEMENT OF ACCOUNTS 2021/22

The Service Director Finance submitted the draft 2021/22 Statement of Accounts which had also been the subject of a presentation at the training/awareness session immediately prior to the meeting.

It was noted that following this meeting the accounts would be made available for public inspection from 1<sup>st</sup> August to 12<sup>th</sup> September, 2022. They would also be subject to audit by the External Auditors between July and mid-October following which their ISA 260 report on the Audit findings would be presented to Committee in November and then to Council on the 24<sup>th</sup> November, 2022 for approval.

In response to specific questioning, Gareth Mills, representing the External Auditor commented on the ongoing challenges in recruiting suitably qualified staff, to work on public sector audits. He reported, however, that subject to no unforeseen circumstances occurring, the External Auditors were well placed to deliver the external audit in accordance with the statutory deadline of 30 November 2022.

## RESOLVED

- (i) that the Service Director Finance and his Team be thanked for their hard work and dedication in producing the accounts;
- (ii) that the work that has taken place to prepare the Authority's Draft 2021/22 Statement of Accounts on an International Financial Reporting Standards basis be noted.

## **22. MR S GHUMAN - SERVICE DIRECTOR LAW AND GOVERNANCE**

Mr S Ghuman, the recently appointed Service Director Law and Governance and Monitoring Officer for the Council, was welcomed to this his first meeting of the Committee.

## **23. DRAFT ANNUAL GOVERNANCE STATEMENT 2021-22**

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report presenting the Authority's draft Annual Governance Statement (AGS) 2021/22. A copy of the draft Statement was appended to the report.

The Committee noted that the AGS was a statutory requirement as defined in the Accounts and Audit Regulations 2015 and had been prepared following an Annual Governance Review process as previously reported.

An Action Plan had been prepared to capture issues raised through the review process and this document would form the basis for the Committee monitoring throughout the year. The Action Plan was appended as Appendix 1 to the Draft Annual Governance Statement and outlined the items upon which further action was required. An update of the Action Plan would be submitted to the Committee throughout the year.

In the ensuing discussion, reference was made to the following:

- It was noted that the draft AGS was to be subject to independent audit which it was felt would give reassurance about the robustness of the process
- The format of the AGS was welcomed being easy to read and understand
- There was a discussion as to whether or not a commentary on the outcome of Ofsted Inspections should be specifically included within the AGS. It was noted that information relating to the inspections had been included as it provided a further source of information and assurance about the broader governance arrangements in place. It was also noted that details of the inspections undertaken were available from the Ofsted website
- It was noted that there was no reference to the error made at the count for the municipal elections held in May 2022. A full independent investigation had been undertaken and whilst no systemic failings had been found, as the failings had simply been human error, a number of recommendations had been made for improvements going forward. A report was to be submitted to Cabinet shortly recommending the adoption of the revised arrangements. A discussion then ensued as to whether or not reference should be made to the issue within the AGS. On balance, and on the advice of the Monitoring Officer, it was suggested that inclusion was warranted and was good practice on the basis that it demonstrated that the issue had been investigated and matters arising from it had been addressed
- Reference was made to the action recommended in relation to procurement and Contract Management, the timescale for which was April, 2024. The Service Director Finance stated that there were no particular concerns, but any suggestions as to improvements/efficiencies was welcomed

## **RESOLVED:**

- (i) That the draft AGS, which reflects the governance arrangements in place and the actions arising from the annual governance review process, be noted;
- (ii) That the final AGS be presented to the Committee at its meeting to be held on the 16<sup>th</sup> November, 2022 where the Final Accounts will be presented alongside the External Auditor's ISA 260 report and thereafter to the Council on the 24<sup>th</sup> November, 2022 for approval; and
- (iii) That the Committee receive updates on the progress of the actions identified in the AGS Action Plan at future meetings.

## **24. INTERNAL AUDIT INTERIM ANNUAL REPORT 2021-22**

The Head of Internal Audit, Anti-Fraud and Assurance submitted his interim annual report on the adequacy and effectiveness of the Authority's Internal Control Arrangements based on the work of Internal Audit for 2021/22 which had been prepared in accordance with the Public Sector Internal Audit Standards.

In order to comply with these Standards, the report provided:

- An opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control
- A summary of the audit work undertaken to formulate the opinion
- Details of key control issues identified which could be used to inform the Annual Governance Statement
- The extent to which the work of other review or audit bodies had been relied upon.

Appendices to the report provided a summary of Internal Audit reports for the year, details and outcome of other audit activities, projects and work currently in progress, agreed management actions and the Financial Year End Performance Indicators 2021/22.

The report indicated that based on the overall results of Internal Audit work undertaken to date, together with the management's implementation of agreed management actions, the interim opinion given was a reasonable (positive) assurance. This was based on an agreed programme of risk-based audit coverage that had enabled a valid indicative assurance opinion to be provided.

There was clearly a positive culture in the Council to explore where control and governance improvements could be made, and it was important that this culture remained and focused on maintaining an appropriate risk-based and effective framework of governance as the authority faced significant financial and operational challenges whilst continuing to work towards the Barnsley 2030 vision.

The key results from all completed audits had been reported previously within the Internal Audit progress reports and these were summarised in this report. Throughout the year the Committee had also been made aware of progress in the

implementation of agreed management actions to address findings and implications arising from audit work.

The current Audit Plan for 2022/23 focussed on supporting management to consider the approach to controls in the context of the achievement of the strategic objectives and priorities and the major change/transformation programme ahead, for example, the Adults Social Care Funding Reform.

**RESOLVED:-**

- (i) that the interim assurance opinion provided by the Head of Internal Audit, Anti-Fraud and Assurance on the adequacy and effectiveness of the Authority's framework of governance, risk management and control be noted; and
- (ii) that the key issues arising from the work of Internal Audit in the context of the Annual Governance Statement be noted.

**25. INTERNAL AUDIT PROGRESS REPORT 2022/23**

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report which was presented by Sharon Bradley, Internal Audit Manager, which provided a summary of the Internal Audit activity completed, and the key issues arising from it, for the period 1<sup>st</sup> April to 26<sup>th</sup> June, 2022.

Members were informed of the progress of the delivery of the Internal Audit Plan analysed by the number of plan assignments producing a report and audit days delivered by Directorate/Service and in relation to external clients. It was pleasing to note that there were no concerns raised in relation to the delivery of days. In addition, recent appointments had been made and, once all personnel were in post, the section would be fully resourced.

Members noted the audit reports issued within the period, the other internal audit activity together with details of other work undertaken in an advisory or consultancy basis, contributed to the assurance opinions given, as appropriate.

Sharon Bradley commented on the current position with regard to the follow up of agreed management actions with management. She particularly highlighted one report within the Children's Services Directorate which had not yet been completed and was awaiting a management update at the time of drafting the Audit and Governance report. She stated that work was ongoing, and a revised implementation date was to be agreed with management, but this was reliant on resources within Information Services and the Communications Service to support Children's Services to develop their intranet/extranet.

Information was also provided on the reasons for the number of actual days delivered in relation to Children's Services compared to the number of planned days. It was noted that this was largely in line with the planned schedule.

## **RESOLVED:-**

- (i) The issues arising from completed Internal Audit work in the period along with the responses received from management be noted;
- (ii) That the assurance opinion on the adequacy and effectiveness of the Authority's internal control framework based on the work of Internal Audit in the period be noted;
- (iii) That the progress against the Internal Audit plan for 2022/23 for the period be noted.

## **26. STRATEGIC CONCERNS/RISK REGISTER**

Carly Speechley, the newly appointed Executive Director Children's Services was introduced to Members and welcomed to this, her first meeting of the Committee.

She was attending to discuss the strategic risk associated with Children's Services and specifically the following risks:

- Potential death of a child/Safeguarding failure in Children's Services; and
- Special Educational Needs and Disabilities (SEND)

With regard to the first risk, there was a need to continually appraise the controls to minimise the potential for death of a child or safeguarding failure in Children's Services and a need to be able to identify any changes which may weaken current levels of assurance. It was noted that factors impacting on this, and which should be assessed, included the impact of Covid 19 upon both families and workforce capability, increasing poverty which had increased need and demands for services and increasing caseloads which presented a risk. Future financial settlements could impact on service provision as well as an awareness of system pressures including workload. It was noted that if systems broke down there was a potential for huge reputational damage (as seen in a number of UK authorities) which included the removal of the Director of Children's Services and government imposition of Commissioners to run services until improvements were made. Information was provided about the status of this risk and the response rating in relation to the 6 Actions associated with the risks. Details were also provided about the work that was currently being undertaken to address these actions as well as the progress being made in this respect.

With regard to the second risk, the Joint Area SEND Inspection in 2021 had set out progress made and areas for improvement. The SEND Improvement Programme was addressing the Written Statement of Action which had been submitted to Ofsted by the deadline of 28<sup>th</sup> February, 2022 and approved. The strategic, multi-agency SEND Oversight Board provided governance, oversight and improved capacity to ensure all actions were completed in a timely way. Quarterly performance and finance reports were provided to the Council's Senior Management Team and to Cabinet. The Statement of Action would ensure a clear focus on the two areas of weakness identified during the inspection namely, improving parent engagement and influence on strategic decision making and the early identification, support and improved outcomes of children receiving SEN support in local provision, avoiding

escalation of need and out of borough placements. Key issues were, therefore to ensure accelerated progress against the Statement of Action and the implementation of the Improvement Programme to address the areas for improvement. Information was also then provided about the status of this risk and the response rating in relation to the 5 Actions associated with the risks. Details were also provided about the work that was currently being undertaken to address these actions as well as the progress being made in this respect.

In the ensuing discussion, particular reference was made to the following:

- The Executive Director commented on the monitoring of staff workloads that was taking place particularly in relation to Action 3 of the first risk and to the difficulties that had exacerbated issues due to staff vacancies. She particularly commented on the specific challenges associated with the staffing vacancies and of the importance of having staff who were correctly trained and of the calibre required.
- Arising out of this discussion, reference was also made to the arrangements in place to ensure that no issues arose when cases were 'closed'. An assurance was given that all the necessary checks were made to ensure that children were not left in a vulnerable position
- In response to specific questioning an update was provided of the work of the Practitioner Sub Group

**RESOLVED** that thanks be given for the updates and the updates be noted.

## **27. COUNCILLOR DECLARATIONS OF INTEREST**

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report confirming the Council's compliance with the requirements for Councillors to submit annual declarations of interest.

In the ensuing discussion, the following matters were raised:

- Whilst there were no specific verification arrangements in place to ensure that Councillors declared the matters they should, some basic checks were made to ensure that various sections were completed. A process was, nevertheless in place, organised by staff of the Council Governance Unit, to ensure that declarations were submitted and appropriately processed. There was also a specific requirement within the Members Code of Conduct to require declarations to be appropriately made. If anything untoward was found appropriate sanctions could and would be taken. From a governance point of view, all the necessary systems were in place to ensure that existing Members were reminded to submit their annual review of their declarations and for new Members to submit their declaration within 28 days of them being elected
- Arising out of the above, Gareth Mills, representing the External Auditor commented that as part of their role they examined both Member and Officer declarations of interest. He made particular reference to sampling checks made including with Companies House to investigate where or not appropriate declarations about transactions with other organisation were made. No particular issues had been found previously although recommendations for improvements had been made within the Value for Money report in March.



Both he and Thilina de Zoyza would be looking at developments and actions arising, and reference would be included within the report later in the year

**RESOLVED** that the report be received and the assurance regarding the Council's compliance with this important element of public accountability be noted.

## **28. EXTERNAL AUDIT PLAN 2021-22**

The Committee received a report from the External Auditor providing an overview of the planned scope and timing of the statutory audit of the Council.

The report outlined factors impacting the Audit and the Audit Plan and particularly reference was made to financial developments, the significant impact on the Council of the Covid 19 pandemic, the overall economic environment as well as the projects in place to tackle climate change.

It was noted that the Council was required to prepare group financial statements that consolidated the financial information for both the Council, Bernesali Homes and Penistone Grammar School Trust

In relation to significant risks, the External Auditor would communicate any significant findings in relation to Management override of controls, Valuation of Land and Buildings and Valuation of the net Pension Fund Liability (as well as other significant matters arising from the audit) in their Audit Findings Report.

The planning materiality had been determined to be £8.805m for the Group and £8.721m for the Council which equated to 1.5% of the gross expenditure on the cost of services in the previous year. The External Auditor would also continue to report uncorrected omissions and misstatements other than those that were 'clearly trivial' – the 'clearly trivial' threshold had been set at £430,000. Following the publication of the 2021/22 draft accounts, and prior to starting the detailed audit work, the auditors would revisit the materiality calculation and update as necessary. Any changes to the materiality levels would be detailed within the ISA 260 report submitted later in the year.

The risk assessments regarding the arrangements to secure Value for Money had identified one possible significant weakness in the council's arrangements relating to the Ofsted Inspection of November 2021 on implementing Special Educational Needs and Disabilities reforms. The External Auditors had also identified this as a key recommendation issue in their 2020/21 Value for Money work and this was included within their Annual Report. As this inspection was carried out and reported in 2021/22 they considered this a continuing issue in the Value for Money arrangements for 2021/22 and as part of the review for 2021/22, they would follow up the Council's actions in relation to the Ofsted findings. In relation to the arrangements to secure Value for Money, no other risks of significant weakness had been identified at this stage, but this would be kept under review as the audit progressed.

Interim visits had taken place in March and April and the bulk of the final visit would take place from late July to September. The finalisation and completion work was targeted to take place in accordance with the national deadline for audited accounts

of 30<sup>th</sup> November, 2022. The key deliverables were outlined in the Audit Plan and the Audit Findings report was due to be presented to this Committee on the 16<sup>th</sup> November, 2022 and the Annual Report on the VFM work would be presented in January 2023.

The audit fee had been set at £180,468 (an increase from £180,218 in the previous year) but was subject to the Council meeting their requirements.

Reference was also made to the requirement for the External Auditor to obtain an understanding of the Information Systems relevant to financial reporting in order to identify and assess any risks of material misstatement. The report then outlined the areas currently identified to be within the scope of the audit.

The report also detailed other matters within the External Auditor's responsibilities together with the progress made against prior year audit recommendations and the risk assessment against each item.

In the ensuing discussion, the following matters were highlighted:

- It was anticipated that from 2023 the previous timetable for the External Audit work would be reintroduced
- The tender process for External Audit Work for the next five-year period had now commenced
- Reference was made to the valuation of land and buildings, to the way in which such valuations were made and to the impact this could have on the accounts, the likelihood of a material financial statement error and why the valuation of land and buildings this was considered to be a significant risk. It was noted that reference to this had also been made within the training/awareness session held prior to this meeting
- In response to specific questioning, the External Auditor gave a brief outline of the progress being made with regard to the Financial Reporting Council inspection of the audit work and Value for Money Work for Barnsley Council. He was hopeful, based on other similar inspections/audits in which he was involved, that the inspection findings would be positive and a report on should hopefully be available by September

**RESOLVED** that the External Audit Plan 2021/22 be noted and, insofar as this Committee is concerned, the action to be taken be supported.

## **29. WORK PLAN 2022-23**

The Committee received a report, presented by Alison Salt, Corporate Governance Assurance Manager, providing the indicative Work Plan for the Committee for its proposed scheduled meetings to 26<sup>th</sup> April, 2023.

It was noted that the Work Plan for this meeting had had the following items removed from the agenda:

- Financial Regulations – these were undergoing a final round of consultation with subject matter experts and would be re-scheduled for presentation to the September meeting

- Covid updates – this item had been removed from the work plan as a regular update as there were other Committees that had oversight of this issue. Information on Covid would be provided on the extranet site for Members of the Committee

**RESOLVED** that the Work Plan be noted.

### **30. EXCLUSION OF THE PUBLIC AND PRESS**

**RESOLVED** that the public and press be excluded from this meeting during the consideration of the following item in view of the likely disclosure of exempt information as defined by Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972 (as amended).

### **31. GLASSWORKS UPDATE**

Kathy McArdle, Service Director Regeneration and Culture, provided an update during which Members were informed of progress made in relation to lettings, to potential opening dates for other secured tenants together with details of a number of interested operators for available units.

It was noted that progress was being made with regard to the mix of retail, leisure and social use and reference was also made to the use of various units by the NHS.

Information was also provided in relation to the planning for the opening of the Cinema complex and about the success of recent activities within the Glassworks 'square'.

In the ensuing discussion, particular reference was made to the following:

- The current position with regard to the future development proposals for the wider Town Centre and the consideration of the development of a town centre strategy particularly within the context of a national change in the retail landscape
- The proposals to undertake a post investment appraisal and to develop a strategy/proposal to ensure that the Glassworks and town centre remained fit for the future and meet long term and developing needs and aspirations
- The work of the Events Team was noted and their hard work was welcomed. Kathy McArdle commented that there was an ongoing marketing and communications plan, but it was noted that proposals were in hand to improve the communications strategy further for such events. Details of the marketing strategy could be shared with Members
- Work was ongoing to try to ensure that any empty stalls within the market were occupied or repurposed
- Reference was made to the footfall within the town centre and Kathy McArdle stated that performance data on this could be provided

**RESOLVED** that the update be noted.

.....  
Chair

<b>MEETING:</b>	Audit and Governance Committee
<b>DATE:</b>	Wednesday 14 September 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

**Present** Councillors Lofts (Chair), Barnard and Hunt together with Independent Members - Ms K Armitage, Mr G Bandy, Mr P Johnson and Mr M Marks

### 32. DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTEREST

There were no declarations of interest from Members in respect of items on the agenda.

### 33. MINUTES

The minutes of the meeting held on the 27 July were taken as read and signed by the Chair as a correct record.

### 34. WORK PROGRAMME UPDATE REPORT AND WORK PROGRAMME

The Corporate Governance & Assurance Manager submitted a report which detailed the updates to the 2022-23 work programme, with the work programme appended. It was noted that three items had been removed from the 14th September meeting:

- Financial Regulations – these are undergoing a final round of consultation with subject matter experts and would be re-scheduled for presentation to the November meeting of the committee
- Glasswork's update – the strategic risks being considered in the September meeting would be covering Glassworks and Inclusive Economy so there was no requirement to have a separate item on Glasswork's update.
- AGS Action Plan – this item would be programmed for future meetings once the final AGS had been approved in November.

The Committee was also informed that an additional item, the Annual Report of the Audit and Governance Committee, had been added for the 16th November 2022 meeting.

**RESOLVED** that the updated work plan be noted.

### 35. CORPORATE FRAUD TEAM UPDATE REPORT

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report providing an account of the work of the Corporate Anti-Fraud Team for the period 1st April 2022 to 31st August 2022.

The key highlights of the report were noted as:

- The corporate fraud team now had a full complement of four staff.
- The team continued to receive alerts from the National Anti-Fraud Network (NAFN), which is noted as a key resource for Local Authorities issuing immediate alerts and intelligence around fraud attempts. The team continued to receive bulletins from NAFN and directed these to the relevant parts of the Council.
- In regard to the National Fraud Initiative, new data would be forthcoming in January. Previous data matches on single person discount fraud found errors of over £20,000. This is money that is put back into the Council.
- Reactive fraud work was undertaken on insurance claims and Right to Buy applications. Applicants were aware of anti-fraud checks during the process which had acted as a deterrent. All application forms had a fair processing notice, making reference to data matching checks being undertaken.
- Preventative fraud work was also a key area of work. National themes such as the Cost-of-Living crisis meant economic difficulties may force people to take dishonest action, which could trigger an increase in public sector incidents such as seen in other Local Authorities. Cybercrime was another threat that remained prevalent and serious.

In the ensuing discussion, particular reference was made to the following points:

- The Council had continued to work with the banking system to utilise payment safety checks to avoid fraud via electronic payments. Historically, this had not been the way the Council had operated with banks, and this had been a key piece of learning.
- Self-Assessment (fraud vulnerability) documents for individual Business Units were not designed to go into immense detail on every fraud scenario, rather raise awareness with managers of where they were vulnerable to risk, such as procurement and payment to vendors. The self-assessment also aimed to raise awareness around contract management, good supervision and recruitment and HR fraud. There was particular concern as an example about a recent trend in recruitment fraud from the falsification of qualification certificates obtained from people posting them on LinkedIn. The process had reaffirmed managers were acutely aware of fraud risk, but this exercise had sharpened practice and would be an increased focus in the annual governance review process.
- Fraud surrounding Covid business support grants and the furlough scheme was a national issue. Data matching in reference to this was submitted to the NFI, however feedback would not be provided by borough as this was a nationwide investigation rather than a local one.

## **RESOLVED**

- (i) That the Audit Committee noted the progress report covering the period 1st April to 31st August 2022;
- (ii) That the Audit Committee continues to receive regular progress reports on internal and external fraud investigated by the Corporate Anti-Fraud Team;
- (iii) That Members be provided with the outcome of Covid Grants Investigations at a national level when available; and

- (iv) That Members be provided with Fraud Risk Vulnerability Self- Assessment document once finalised for information.

## 36. STRATEGIC RISK REGISTER

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report that introduced the next scheduled strategic risks for the Audit and Governance Committee meeting.

It was noted that the Strategic Risk Register was recently reviewed by SMT and continued to contain 15 risks. 6 risks were classified as high (red response rating), 9 risks were classified as medium (amber rating). No risks were classified as low (green rating).

The Executive Director- Growth & Sustainability attended the meeting to provide the Committee with a review of the following strategic risks:

- Glassworks
- Inclusive Economy

The Executive Director made particular reference to the following:

- The Glassworks had performed extremely well in regard to footfall. 1.82 million visitors were record in Q1 which was a record for the borough, highlighting that the Glassworks had become a product people value. Planned activity such as events had a positive impact on footfall, and the team would look to rearrange the 1st anniversary celebrations after the national period of mourning.
- The Glassworks had two amber RAG rated actions (Action 4 and Action 6).
- Action 4 had been mitigated by the assurance of an effective centre management plan; the Glassworks Board had monthly meetings which were reported through the Service Director. Robust check and challenge was provided from the Section 151 officer. Footfall is monitored monthly and reported quarterly.
- Action 6 was related to engagement with CineWorld. The Executive Director had recently spoke with the Vice President of Operations and was assured by this conversation and the significant investment CineWorld had contributed to their Barnsley offering.
- Concerns around the Cost-of-Living crisis and inflationary pressures continued to be a key area of concern for the inclusive economy. It was paramount that residents and businesses received the correct information and advice, and the Enterprising Barnsley team and Skills Service had engaged in particularly outstanding work surrounding this.
- The Inclusive Economy Board meet every two months. The Council received good check and challenge from the private sector chair, and had worked on such issues as managing unemployment, economic inactivity in Principal Towns and focused work on the good growth and better job strategies.

- Inclusive economy had one amber RAG rated action (Action 3). Enterprising Barnsley had engaged in work with both business and residents. The Government had not yet released details on the energy cap policy for businesses, it was hoped that this would be forthcoming so local businesses could receive the timely information and guidance.

The following discussion ensued:

- It was noted that CineWorld was a global business and had filed Chapter 11 proceedings in the US rather than liquidation proceedings in the UK, meaning that business as usual would commence in regard to UK assets. CineWorld had invested a significant amount into their Barnsley asset with Barnsley being the biggest town in Europe not to have this type of multiplex offering, therefore the Council was confident that CineWorld's regional offer remained strong.
- Tenants of the Glassworks maintained responsibility for their own energy bills, therefore rising energy costs would be carried by retailers and business that had tenancy agreements in the Glassworks. Communal areas energy bills continued to be covered by the service charge which would be reviewed periodically.
- Footfall in the town is tracked with cameras via Springboard. Footfall is also tracked within the Principal Towns which builds a Borough-wide picture.

**RESOLVED** that Strategic Risk Register report be noted.

### **37. INTERNAL AUDIT ANNUAL REPORT 2021-22 (FINAL)**

The Head of Internal Audit, Anti-Fraud and Assurance submitted his finalised Annual Report in accordance with the Public Sector Internal Audit Standards. The report provided his opinion on the overall adequacy and effectiveness of the Authority's Framework of Governance, Risk and Internal Control based on the work undertaken by Internal Audit for 2021/22.

The key points of the report remained the same as the interim report, which was presented to the Committee on 27th July, and sought to reiterate the positive (reasonable) assurance opinion.

The Head of Internal Audit, Anti-Fraud and Assurance was assured that Internal Audit continued to operate in an independent manner, and there was an ongoing culture of the organisation to embrace challenge and openness.

The audit plan for 2022-23 was focussed on supporting management to consider the approach to controls in the context of the achievement of strategic objectives and priorities, and the major change and transformation programme ahead.

In the ensuing discussion, it was noted that the outstanding management action in relation to Children's Services had been updated.

**RESOLVED**



- (i) That the opinion provided by the Head of Internal Audit, Anti-Fraud and Assurance on the adequacy and effectiveness of the Authority's framework of governance, risk management and control be noted; and
- (ii) That the key issues arising from the work of Internal Audit in the context of the Annual Governance Statement (AGS) be noted.

### **38. INTERNAL AUDIT EFFECTIVENESS REPORT**

The Head of Internal Audit, Anti-Fraud and Assurance submitted a report detailing the current position in terms of implementation of the agreed actions reported to the Committee at its September 2021 meeting, following the External Quality Assessment (EQA) undertaken by CIPFA in July 2021.

The requirement to have an EQA and to maintain a Quality Assurance and Improvement Programme (QAIP) for the Internal Audit function is required by the Public Sector Internal Audit Standards 2017 (PSIAS).

Since the previous QAIP/EQA report in September 2021, progress in continuous improvement activity included:

- The annual report for each client organisation now included a separate annual assurance opinion for the governance, risk, and control elements.
- The Terms of Reference template had been updated to confirm the circulation list for draft and final reports.
- The requirement to have a framework upon which an IT specialist auditor could be commissioned had been considered. There would not be requirement for a specialist IT auditor within the current financial year plans, but this would be kept under review.
- A re-structure of the service was implemented on 1st June 2022. This would provide for succession planning, should key officers leave the organisation.

#### **RESOLVED**

- (i) That the proposed QAIP Framework which sets out how it would meet the requirements set out in the PSIAS is noted; and
- (ii) That the Committee should receive an annual update report on the delivery of the QAIP.

### **39. EXTERNAL AUDIT PROGRESS REPORT/UPDATE (VERBAL REPORT)**

G Mills (representing the External Auditor) was welcomed to the meeting virtually, and made particular reference to the following:

- The 21/22 audit was progressing and was on track to meet the statutory deadline in November. The External Auditor continued to have a good level of engagement with Senior Officers at the Council. It was reported that there was a national issue in reporting public sector infrastructure assets which could

impact the November accounts sign off. Members were assured that any delays would be reported to the Committee. The Department of Levelling Up would be issuing a statutory instrument to remedy this issue, however it could be that this is not available until December.

- The FRC (Financial Reporting Council) inspection of the VFM (Value for Money) audit final report was not yet ready. In the close down meeting, Grant Thornton received a grade 2 (good file with limited improvements required), praise was received for the good practice and quality of the report that had been submitted to the Committee previously. Improvements included documentation and the audit file itself. This inspection provided a good level of assurance from an independent regulator.
- PSAA (Public Sector Audit Appointments) had awarded the vast majority of Local Authority audit contracts which were to commence in 2023- 24 for a period of five years. Grant Thornton had secured a significant contract, continuing to be a market leading presence in the sector. Grant Thornton and the Council would learn of their Local Authority / external auditor allocations by Christmas, it was not yet known if GT would continue as auditor to Barnsley.

Neil Copley (Service Director Financial Services) reported that a consultation for future audit fees would be fed through the Committee.

**RESOLVED** that the update and report be noted.

#### **40. CORPORATE FINANCE, PERFORMANCE MANAGEMENT AND CAPITAL UPDATE**

The Executive Director – Core Services and Service Director – Finance (Section 151 Officer) submitted a report which contained the financial performance of the Authority during the first quarter ended 30th June 2022 and assessed the implications against the Council’s Medium-Term Financial Strategy (MTFS).

It was reported that a forecast for a year-end overspend of in the region of £13.7M comprised of the exceptional items referenced as part of setting the 22/23 budget (£10.9M), together with unanticipated overspends across several Council departments which had arisen during the quarter (£2.8M).

In the ensuing discussion particular reference was made to the following points:

- The Council was confident that it would keep the overspend at agreed levels to ensure that the Council’s plans as set out in the MTFS would be kept in place. It was explained that the £10.9M was an overspend that the Council had already anticipated for, whereas the £2.8M was an additional overspend in this quarter that was not previously forecasted. Gross forecasts were used in detailed financial planning, whereas the purpose of the MTFS was contemplation and building transformation into the Council plan therefore gross figures were not presented. Directorates such as Children’s Services were experiencing pressures that were mirrored nationwide and therefore it was difficult to ascertain unanticipated costs in this area. The Government had not announced additional funding for Local Authorities however it could be the case that the new administration would explore this. In future planning, the aim would be to look at the full year impact on underspending and balance.

- In regard to the SEAM project funding, it was explained that the funds are separate from the MTFS and therefore no further additional financial risk is attached to this project, and it would not be a net drain on the Council. Members were advised that a report on the costs of the SEAM project and the different funding revenues involved could be brought to the Committee at a later date.
- The Executive Director - Core Services provided assurance from a Senior Management Team perspective that the MTFS was one of the two biggest agenda items alongside the Cost-of-Living Crisis. Executive Directors would draw up action plans to mitigate these overspends as far as was possible, which would be submitted to Cabinet as part of the Q2 performance management update.
- The council tax collection rate remained good, and the assumption was that this would continue for the rest of the year. However, the Council would like to meet its stretch targets for both Council Tax and Business Rates and would therefore continue to monitor both closely.
- Improvements to the energy efficiency ratings of Berneslai Homes properties via the Housing Energy Efficiency Programme (HEEP) are funded through the Housing Revenue Account. The Housing Revenue Account is a ring-fenced account of certain defined transactions relating to Local Authority housing within the General Fund and therefore would not impact the Council's MTFS. The HEEP is a national government requirement in which homes need to be brought up to standard by 2030, with an estimated £58M cost for Barnsley Council stock.
- Project Capital Spending was reported to be £4m for three months and £15m for nine months which was based on evidence from Q1. The Council would manage any financial risk surrounding this.
- Members were informed that when writing off historic debts, the Council only write off debts when they are not economically viable to collect.
- Questions arose regarding agency costs and their contribution to the overspend compared to the previous year. The data would be collated, and this information would be provided to the committee.

## **RESOLVED**

- (i) That the Corporate Finance Report Q1 be noted
- (ii) That information regarding SEAM project funding be provided to the Committee; and
- (iii) That the Committee be provided with information on agency costs.

## **41. LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN ANNUAL REVIEW LETTER 2022**

The Executive Director - Core Services submitted a report on the Local Government and Social Care Ombudsman Annual Review Letter 2022, with the Local Government and Social Care Ombudsman letter appended to the agenda.

Whilst this was a public document and had already been published by the LGSCO, it was brought to the specific attention of the Audit and Governance Committee as part of the independent assurance role the Committee has.

Claire Dobby, Customer Resolution Manager, was welcomed to the meeting and presented the report.

Council performance (based on a total of 13 investigations for the period 1 April 2021 to 31 March 2022) for complaints upheld was 69%, which was an improvement on last year's position of 83%, but it was appreciated that the number of complaints received was higher. Compliance with actions received by the Ombudsman remained at 100%. Satisfactory remedy, in which the number of cases that the Ombudsman considers to be resolved and remedied satisfactorily by the Council before reaching them, remained at 0%. Additional support measures had been put in place to support remedy and resolution however it was too soon to see the impact of those measures.

In the ensuing discussion particular reference was made to the following points:

- It was noted that the Local Authority average nationwide for satisfactory remedy was around 11%. The Ombudsman do issue remedy guidance which is used and shared with the services who are responsible for investigating complaints. Previous Ombudsman reports that may have a similar subject matter are also available online for services to access. It was hoped that with the additional support measures that have been implemented that an improvement in performance could be recorded moving forwards.
- The Complaints Resolution team had recently been restructured with the newly formed team having additional resources in the service.
- The Executive Director - Core Services reported that within the SMT Annual Report, it was recognised that complex complaints remained a challenge, for example Adult Social Care complaints contain a high number of stakeholders. These kinds of complaints are resource intensive and required significant work to remedy. It was noted that in terms of performance standards, the time taken to remedy complaints was good.

**RESOLVED** that the Local Government and Social Care Ombudsman Annual Review Letter 2022 be noted.

#### **42. ELECTION REVIEW (VERBAL UPDATE)**

The Executive Director - Core Services gave a verbal update on the Elections Review. Peter Clark, Elections Manager was in attendance to answer any specific Member questions.

The Committee was informed that in the May 2022 Local Elections a serious breach was found in respect of the Royston count. The Association of Electoral Administrators was commissioned by the Returning Officer to complete an investigation which had now been completed. The Electoral Commission, candidates and elections agents were also informed, and the Elections Manager completed an end-to-end review on the effectiveness of current polling station and count arrangements.

It was noted that the Returning Officer would like to present the report to the Committee and therefore would attend the meeting in November.

In the ensuing discussion, particular reference was made to the following points:

- The Election Review will be included in the final Annual Governance Statement.
- The report was produced by the Association of Electoral Administrators at the beginning of July. The actions contained in the report all relate to the forthcoming May 2023 Local Elections, therefore the Committee would receive the report in a timely matter on 16th November 2022.

**RESOLVED**

- (i) That the verbal update be noted; and
- (ii) That the report be presented to the Committee by the Returning Officer on 16th November 2022.

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Chair

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<b>MEETING:</b>	Planning Regulatory Board
<b>DATE:</b>	Tuesday 27 September 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Council Chamber, Town Hall, Barnsley

## MINUTES

**Present** Councillors Richardson (Chair), Bellamy, Cain, Coates, Crisp, Danforth, P. Fielding, Gillis, Hayward, Leech, Lofts, Mitchell, Smith, Tattersall, Webster, White and Wray

### 27. Declarations of Interest

There were no declarations of Pecuniary or Non-Pecuniary interest from Members in respect of items on the agenda.

### 28. Minutes

The minutes of the meeting held on 26 July 2022 were taken as read and signed by the Chair as a correct record.

### 29. Barnburgh Lane, Goldthorpe - 2020/1439 - For Approval

The Head of Planning and Building Control submitted a report on **Planning Application 2022/1439** – Erection of 68no 2, 3 and 4 bed dwellings with associated access and landscaping, land off Barnburgh Lane, Goldthorpe Rotherham.

Mr M Smith (Applicant) addressed the Board and spoke in favour of the officer recommendation to approve the application.

Mr A Staines (Objector) addressed the Board and spoke against the officer recommendation to approve the application.

**RESOLVED** that the application be granted in accordance with the Officer recommendation subject to conditions and the signing of a S106 agreement.

### 30. Planning Appeals - July and August 2022

The Head of Planning and Building Control submitted an update regarding cumulative appeal totals for 2022/23.

The report indicated that no appeal had been received in July, 2022, no appeals had been withdrawn and three appeals had been determined, two of which had been dismissed and one allowed.

In August, 2022, 5 appeals had been received, no appeals had been withdrawn and 5 appeals had been determined, four of which had been dismissed and 1 allowed.

The report also gave details of the cumulative appeals totals for the whole of 2022/23 which indicated that 17 appeals had been determined since 1<sup>st</sup> April, 2022.

However, three applications were duplicated in the report so the actual number of appeals determined had been 14. This did not change the percentage that were reported to the Board as this remained at 71% having been dismissed and 29% having been allowed since 1<sup>st</sup> April, 2022.

**RESOLVED** that the report be noted.

**31. Member Consultation Report July 2022**

The Head of Planning and Building Control presented a report summarising the outcomes of the planning applications agenda pack issued as a Board Member Consultation in advance of the late July 2022 Planning Regulatory Board meeting.

**RESOLVED** that the report be noted.

**32. Member Consultation Report August 2022**

The Head of Planning and Building Control presented a report summarising the outcomes of the planning applications agenda pack issued as a Board Member Consultation in lieu of a Planning Regulatory Board meeting in August, 2022.

**RESOLVED** that the report be noted.

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Chair



# Item 17



<b>MEETING:</b>	Planning Regulatory Board
<b>DATE:</b>	Tuesday 25 October 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Council Chamber, Town Hall, Barnsley

## MINUTES

### Present

Councillors Richardson (Chair), Bellamy, Bowler, Cain, Coates, Danforth, M. Dyson, Eastwood, P. Fielding, Gillis, Greenhough, Lofts, Moyes, Peace, Smith, Tattersall, Webster, White and Wray

### In attendance

### 33. Declarations of Interest

Councillor Moyes declared a Non-Pecuniary interest in **Planning Application No. 2021/1631** – Erection of a new secondary school with associated sports block, sports pitches, hard and soft landscaping, access, parking and drainage, Land of Keresforth Close, Barnsley in view of her membership of the Schools Panel.

The Mayor, Councillor Tattersall, declared a Non-Pecuniary interest in **Planning Application No. 2021/1660** – various works at Old Mill Lane including Old Mill Lane Bridge to the east of the Asda Store, Old Mill Lane Bridge crossing the River Dearne as she had taken part in the consultation on the application and was the former Cabinet Support Member for Environment and Transportation.

### 34. Site Visits

Prior to the meeting, Members of the Regulatory Board made visits to the following sites:

- **Planning Application No. 2021/1660** – Planning application for the Widening of the highway including Old Mill Lane Bridge from three lanes to five lanes to include provision of bus lane and shared pedestrian and cycle paths. Alterations to bridge structure to support extension to bridge deck. Realignment of riverside access track and repositioning of access stairs. Relocation of gas governor, memorial, bus shelter and Asda recycling centre. Removal of trees covered by Tree Preservation Order. Old Mill Lane including Lane Bridge and land to the east of the Asda Store, Barnsley.
- **Planning Application No. 2021/1631** – Erection of new secondary school with associated sports block, sports pitches, hard and soft landscaping, access, parking and drainage, Land off Keresforth Close, Barnsley.

### 35. Minutes

The minutes of the meeting held on 27 September 2022 were taken as read and signed by the Chair as a correct record.

### 36. Land off Lowfield Road, Bolton Upon Dearne - 2019/0623 - For Refusal

The Head of Planning and Building Control submitted a report on **Planning Application 2019/0623** - Residential development of 97 no. dwellinghouses with garages, parking spaces and public open space and associated roads and sewers, Land at Lowfield Road, Bolton Upon Dearne.

Mr R Spears (Applicant) attended the meeting and spoke against the officer recommendation to refuse the application.

**RESOLVED** that the application be refused in accordance with the Officer recommendations namely:

- (i) The proposed development would result in an unacceptable impact on highway safety due to the intensification of use of the railway bridge over Lowfield Road, a known substandard access route. Furthermore, the traffic signal scheme, proposed as mitigation, had been assessed as being unacceptable in highway safety terms, therefore, the development was contrary to Local Plan Policies T4 and HS42 as well as NPPF (July 2021) Paragraph 111; and
- (ii) The applicant had not submitted sufficient details to demonstrate that the impact of the development and associated traffic on the wider highway network, and in particular the Station Road, Angel Street junction, could be adequately mitigated to ensure safe, secure and convenient access and movement as required by local Plan Policy T4.

**37. Land off Keresforth Close, Barnsley, S70 6RS - 2021/1631 - For Approval**

The Head of Planning and Building Control submitted a report on **Planning Application 2021/1631** - Erection of a new secondary school with associated sports block, sports pitches, hard and soft landscaping, access, parking and drainage, land off Keresforth Close, Barnsley.

**RESOLVED** that the application be granted in accordance with the Officer recommendation subject to conditions.

**38. Old Mill Lane including Old Mill Lane Bridge and Land to the East of the Asda Store, Barnsley, S71 1LN - 2021/1660 - for Approval**

The Head of Planning and Building Control submitted a report on **Planning Application 2021/1660** - widening of highway including Old Mill Lane Bridge from three lanes to five lanes to include provision of bus lane and widening paths. Alterations to bridge structure to support extension to bridge deck. Realignment of riverside access track and repositioning of access stairs. Relocation of gas governor, memorial, bus shelter and Asda recycling centre. Removal of trees covered by Tree Preservation Order, Old Mill Lane including Old Mill Land Bridge to the east of the Asda Store. Old Mill Land Bridge crossing the River Dearne.

**RESOLVED** that the application be granted in accordance with the Officer recommendation subject to conditions and the signing of a S106 Agreement in relation to compensation for the loss of biodiversity and an additional condition in relation to the re-siting of the memorial following appropriate consultation with the family.

### **39. Planning Appeals - September 2022**

The Head of Planning and Building Control submitted an update regarding cumulative appeal totals for 2022/23.

The report indicated that one appeal had been received in September, 2022, no appeals had been withdrawn and two appeals had been determined both of which had been dismissed.

The report also gave details of the cumulative appeals totals for the whole of 2022/23 which indicated that 16 appeals had been determined since 1<sup>st</sup> April, 2022, 12 appeals (75%) and been dismissed and 4 appeals (25%) had been allowed.

**RESOLVED** that the report be noted.

### **40. Member Consultation Report - September 2022**

The Head of Planning and Building Control presented a report summarising the outcomes of the planning applications agenda pack issued as a Board Member Consultation in advance of the Planning Regulatory Board meeting in September, 2022.

**RESOLVED** that the report be noted.

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Chair

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# Item 18



<b>MEETING:</b>	General Licensing Regulatory Board
<b>DATE:</b>	Wednesday 26 October 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Reception Room, Barnsley Town Hall

## MINUTES

### Present

Councillors Green (Chair), Bowser, Cherryholme, Clarke, Danforth, K. Dyson, Franklin, Greenhough, Hunt, Kitching, Lodge, Osborne, Shepherd, Webster and White

### 4 Declaration of Interests

Councillor Shepherd declared a non-pecuniary interest in Minute number 6 as the Chief Executive of the Gaming and Betting Council is a personal friend and had received hospitality earlier in the year.

### 5 Minutes

The minutes of the meeting held on the 22<sup>nd</sup> June, 2022 were taken as read and signed by the Chair as a correct record.

### 6 Statement of Gambling Policy Review Consultation 2022

The Service Director Law and Governance provided members with an overview of the forthcoming Statement of Gambling Policy Review Consultation, 2022.

Members were informed that as a Licensing Authority a Statement of Gambling and Policy Review must be determined and published at least once every 3 years. Following a review Barnsley was in a position to carry out the statutory consultation leading to the final policy being determined. The consultation would run for 10 weeks commencing on 28<sup>th</sup> October, 2022 and concluding at midnight on 6<sup>th</sup> January, 2023. Members were asked to consider the document to be released and provide any reviews in writing to Licensing by the closing date.

**RESOLVED** that the Gambling Policy Review Consultation be approved and the consultation arrangements be noted.

### 7 The Taxis and Private Hire Vehicles (Disabled Persons) Act 2022 amendment to the Taxi and Private Hire Policy 2022

The Service Director Law and Governance submitted a report informing members of the new Taxi and Private Hire Vehicles (Disabled Persons) Act 2022 which came into force on 28<sup>th</sup> June, 2022.

Members were reminded that the Council's Taxi and Private Hire Licensing Policy which brought together all taxi and private hire vehicle licensing procedures was implemented in March 2022. The Taxi and Private Hire Vehicles (Disabled Persons) Act 2022 amended the Equality Act 2010 to ensure that disabled passengers are not

discriminated against and receive appropriate assistance wherever they travel in taxi and private hire vehicles without being charged extra.

Members were informed that a list of licensed taxis and private hire vehicles that would be capable of carrying wheelchair users either in their wheelchair or in a passenger seat would be maintained and published on the council's website.

Members were provided with details of the duties the drivers must adhere to and the repercussions of non-compliance such as prosecution or referral to a General Licensing Sub-Committee. Medical exemption certificates would be available from the Licensing Section based on medical grounds of whether the driver's physical condition would prevent them from performing mobility assistance duties.

In addition to the requirements set out in Act, it would also be recommended for the driver or operator to ask every passenger whether assistance would be required and this would be at the booking stage or on approach in the rank or when hailed.

In the ensuing discussion, the following matters were raised and answered:

- The medical criteria would be determined based on the medical grounds of each individual case alongside evidence provided by medical professionals determining if a driver would be fit enough to carry out the required duties
- Drivers could report an injury for a medical exemption on the 24 hour online system which would be picked up and investigated during office hours
- With the size and weight difference of various wheelchairs, Licensing Officers were in the process of gathering relevant information as to each car available and what size wheelchair they could accommodate, guidance would be issued to drivers
- A disclaimer would be placed on the webpage detailing all wheelchair accessible vehicles, that it would be advisable for potential passengers to also check with the driver/company in advance of booking as to whether the vehicle would be able to accommodate their equipment
- Appropriate training for drivers was being looked into in order to give both passengers and Drivers the ability to appropriately assist a disabled person in and out of a vehicle
- Carers were not specifically named and covered under the new legislation but Assistance Dogs were

**RESOLVED** that the amendment of the Taxi and Private Hire Policy 2022 to the include the Taxis and Private Hire Vehicles (Disabled Persons) Act 2022 be approved.

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Chair

<b>MEETING:</b>	Statutory Licensing Regulatory Board
<b>DATE:</b>	Wednesday 26 October 2022
<b>TIME:</b>	2.30 pm
<b>VENUE:</b>	Reception Room, Barnsley Town Hall

## MINUTES

**Present** Councillors Green (Chair), Bowser, Cherryholme, Clarke, Danforth, Greenhough, Hunt, Osborne, Shepherd and Webster

### 4 Declaration of Interests

There were no declarations of pecuniary and non-pecuniary interest from Members in respect of the item on the agenda

### 5 Minutes

The minutes of the meeting held on the 22<sup>nd</sup> June, 2022 were taken as read and signed by the Chair as a correct record.

### 6 Enforcement Update

Debbie Bailey provided members with an overview of the enforcement work Licensing Officers has recently undertaken.

Members were informed that Licensing Officers had carried out regular proactive licensing enforcement work since the last enforcement update. Some examples of the work undertaken was provided to members.

A Police led operation was held on 21<sup>st</sup> September 2022 alongside Licensing Officers, other local authority departments and the DVSA to conduct checks on vehicles licensed to carry scrap metal to ensure they were correctly licensed under the Scrap metal Dealers Act 2013. 4 vehicles were stopped and examined, out of which 1 vehicle was correctly licensed, 1 was identified as requiring a collectors licence and 2 required further investigations into whether they required a Scrap Metal License for the items they were carrying.

On the 23<sup>rd</sup> September, 2022 a joint evening operation was undertaken in the Town Centre, comprising of Licensing Officers, South Yorkshire Police Officers, South Yorkshire Police Licensing Officers and the Investigations Officer for the Security Industry Authority. The focus of the operation was to visit licensed town centre premises and the Door Supervisors to those licensed venues. In total 16 premises were visited and 35 Door Supervisors were inspected. All Door Supervisors were found to be compliant with one minor issue raised relating to a damaged photocard. Members heard how pleasing the level of compliance was and that no sanctions against anyone were necessary.

Licensing Officers alongside HM revenue and Customs Officers visited and inspected 2 licensed premises. Both premises were found to be compliant with the

requirements of their premises licence. However, there is an ongoing investigation in relation to one of the premises for an alleged offence which is being carried out by HMRC Officers.

In the ensuing discussion the following matters were raised:

- Members queried as to why only 4 vehicles had been stopped and checked. They were informed that as it was a static check that needed to be in a reasonable place on the highway to pull over vehicles, it is expected that other scrap metal collectors were made aware to avoid the area.
- Queries were raised as to the validity of the records kept by scrap metal collectors and how they could prove that what was written in their log books was correct. Members were informed that it was a difficult offence to prove when provided with a list of names and addresses, however all documentation was checked.
- Members queried what licences were required, the Licensing Officer informed them that both the Scrap metal Licence and Waste Carriers Licence run independently and both are required.
- The details and logs kept by scrap metal sites were of a high standard in the Borough. Members were informed that in order to pay someone for their scrap, photo ID, proof of address and bank account details were required in order to create an audit trail. Cash payments had been abolished.

**RESOLVED:-**

- (i) that the Board place on record their thanks and appreciation to all those involved in enforcement activities and continually working with premises and scrap metal carriers ensuring a good understanding and compliance with Legislation; and
- (ii) that update reports on all enforcement activity continue to be submitted to the Regulatory Board on a regular basis.

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Chair



# Item 20

## APPEALS, AWARDS AND STANDARDS REGULATORY BOARD

### (a) School Admission Appeals Panel – 23<sup>rd</sup> September, 2022

Horizon Community College	5 Refused 1 Withdrawn
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### (b) School Admission Appeals Panel – 28<sup>th</sup> September, 2022

Athersley South Primary School	1 Withdrawn
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Millhouse Primary School	1 Refused
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Trinity Academy St Edwards	3 Refused
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### (c) School Admission Appeals Panel – 30<sup>th</sup> September, 2022

Barnsley Academy	2 Allowed 1 Withdrawn
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Outwood Academy Carlton	1 Allowed 2 Refused 1 Withdrawn
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### (d) School Admission Appeals Panel – 3<sup>rd</sup> October, 2022

Holy Trinity	3 Refused 1 Withdrawn
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Laithes Primary	2 Refused
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### (e) School Admission Appeals Panel – 4<sup>th</sup> October, 2022

Outwood Academy Shafton	2 Allowed 2 Refused
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### (f) School Admission Appeals Panel – 7<sup>th</sup> October, 2022

Birkwood Primary School	2 Withdrawn
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Gooseacre Primary School	2 Withdrawn
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Jump Primary School	2 Refused
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Summer Lane Primary School	2 Allowed
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### (g) School Admission Appeals Panel – 14<sup>th</sup> October, 2022

Outwood Academy Carlton	1 Withdrawn
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Worsbrough Common Primary School	1 Withdrawn
<b>(h) School Admission Appeals Panel – 18<sup>th</sup> October, 2022</b>	
Kings Oak primary School	1 Refused
Trinity Academy St Edwards	2 Withdrawn
<b>(i) School Admission Appeals Panel – 20<sup>th</sup> October, 2022</b>	
Barnsley Academy	1 Allowed 2 Refused 1 Withdrawn
<b>(j) School Admission Appeals Panel – 3<sup>rd</sup> November, 2022</b>	
High View Primary	1 Refused
Mapplewell Primary	1 Refused 1 Withdrawn
<b>(k) School Admission Appeals Panel – 9<sup>th</sup> November, 2022</b>	
Birdwell Primary	1 Refused
Brierley Church of England Primary	1 Refused
Gooseacre Primary	1 Allowed
High View Primary	1 Refused
Kings Oak Primary	1 Refused
<b>(l) School Admission Appeals Panel – 11<sup>th</sup> November, 2022</b>	
Kirk Balk	1 Allowed 1 Withdrawn
Outwood Academy Shafton	1 Allowed 1 Withdrawn

**Appeals withdrawn prior to the allocation of a date**

Astrea Dearne	2 Withdrawn
Barnsley Academy	1 Withdrawn

Holy Trinity	2 Withdrawn
Kirk Balk	1 Withdrawn
Milefield Primary	1 Withdrawn
Outwood Academy Shafton	1 Withdrawn
Penistone Grammar School	1 Withdrawn

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<b>MEETING:</b>	Health and Wellbeing Board
<b>DATE:</b>	Thursday 6 October 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

### Present

Councillor Trevor Cave, Cabinet Spokesperson - Childrens Services  
 Councillor Caroline Makinson, Cabinet Spokesperson - Public Health and Communities  
 Councillor Jenny Platts, Cabinet Spokesperson - Place Health and Adult Social Care  
 Wendy Lowder, Executive Director Place Health and Adult Social Care for Barnsley  
 Julia Burrows, Executive Director Public Health  
 Jeremy Budd, Director of Commissioning and Partnerships, NHS South Yorkshire Integrated Care Board (joined virtually)  
 Emma Wheatcroft, Superintendent, South Yorkshire Police, deputising for Chief Superintendent Simon Wanless (joined virtually)  
 Adrian England, Health Watch Barnsley  
 Jo Bearden, Barnsley Hospital NHS Foundation Trust, deputising for Dr Richard Jenkins, Chief Executive, Barnsley Hospital NHS Foundation Trust  
 Sarah Bedford, NHS Barnsley (joined virtually)  
 Salma Yasmeen, SWYPFT (joined virtually)

### In attendance

Kathy McArdle, Service Director, Place (attending after 3pm)  
 Jon Finch, Head of Culture and Visitor Economy  
 Jayne Hellowell, Head of Commissioning & Healthier Communities  
 Diane Lee, Head of Public Health  
 Ben Brannan, Senior Public Health Officer  
 Phil Ainsworth, Senior Public Health Practitioner  
 Claire Hogley, Minute Taker, Business Support

### 1 Election of Chair

Councillor Caroline Makinson was been appointed as Chair.

### 2 Welcome and Introductions

The Chair welcomed all to the meeting and introductions were made.

### 3 Declarations of Pecuniary and Non-Pecuniary Interests

There were no declarations of pecuniary or non-pecuniary interest.

#### **4 Minutes of the Board Meeting held on 9th June, 2022 (HWBB.2022.10.6/3)**

The meeting considered the minutes of the previous meeting held on 9<sup>th</sup> June, 2022.

The Chair drew attention to the Child of the North Report. Councillor Cave responded that the report given a couple of meetings ago was a general description of the child of the north and directorates would be expected to pick up relevant points in their own strategies such as the Early Help Strategy for Children Young People and Families and the Education Improvement Strategy.

Councillor Cave agreed to discuss with the new Executive Director for Children's Services to ensure relevant papers were brought to HWB in a timely manner.

**RESOLVED** that the minutes be approved as a true and correct record.

#### **5 Cost of Living Crisis - More Money in Your Pocket (HWBB 2022.10.6/4)**

Jayne Hellowell, Head of Commissioning Healthier Communities, was welcomed to provide an overview of More Money In Your Pocket (MMIYP), website which was one part of the Council's response to the cost-of-living crisis.

It was noted that attendance at team meetings could be offered to provide further information on MMIYP website to staff. Also noted was that officers were are working with a wide range of partners to share the message as widely as possible.

A QR code was provided to link directly to the website when phone camera is hovered over it and MMIYP would be widely promoted including on Council bin lorries and on Berneslai Homes vehicles.

The website includes information such as:

- Information on free and discounted support. Provides an information hub and links to other support websites.
- Welcoming spaces:
  - E.g. warm hubs – places that welcome people to come in out of the cold without obligation to buy anything.
- Promotion of benefits so that people that access where eligible, as there is low uptake of benefits in the borough
- Information on schemes from government to support people with paying gas, electricity, water and broadband bills. Schemes for free SIM cards available.
- Free school meals, access to foodbanks, linking to initiatives such as Storehouse and Field where for £6 a week membership, members can get up to £30 worth of food. There was also close working with the Good Food Partnership.
- Healthy, nutritious meals on a budget including recipe ideas.

- Information on the Household Support Grant, which supports those who are low-income households and community groups.
- Freebies and money saving ideas:
  - Signing up to the library for free digital magazines
  - Holiday clubs for children and family friendly activities
- Broader issues around cost-of-living crisis:
  - Budgeting support – linking to support services such as DIAL, Age UK, Citizens Advice
  - Wellbeing support and low-level mental health support
  - Upskilling and job searches

It was noted that the site was owned by Barnsley Council and limited to corporate guidelines, and there was a challenge to keep information up to date, but the website provided a really good tool.

A walkthrough of the website was provided, demonstrating how easy it was to navigate and find relevant information.

Questions were invited and it was noted that the analytics that sit behind the website could be into Public Health.

It was noted that cost-of-living events were being held in various venues around the borough to offer help and support, and at one DIAL were providing free slow cookers to people who attended.

It was noted that much promotion was underway, and that leaflets and posters could be provided for partners to help share the message. shared further.

When queried how information would be shared non-digitally, it was noted that training was being cascaded amongst staff and teams, which was intended to provide more information and enable teams to spread the word amongst the communities they supported.

With regards to those with learning difficulties, it was suggested that services such as Mencap could support.

It was confirmed that officers were reaching out to a wide range of partners. Including work with Cloverleaf to provide information in other languages. and suggestions to link to other services were welcomed.

Thanks were given for the excellent resources provided on the site for people in Barnsley. It was seen as important to support those people who may be struggling but who usually miss out on support.

**RESOLVED** that the Board support the MMIYP website and agree to share this information further.

## **6 Health and Wellbeing Board/ICS Leads meeting (HWBB 2022.10.6/5)**

Feedback from the meeting was provided, and Members noted the representation on the Integrated Care Partnership (ICP): Councillor Makinson, Carly Speechley, Adrian England, Sheena McDonnell and Kathy McArdle. Also noted was the chair of the Integrated Care Partnership – Oliver Coppard.

Members heard that Health and Wellbeing leads would meet at least a week before the ICP meeting to agree any items they wish to take forward.

The meeting offered an opportunity to provide feedback from Health and Wellbeing Boards in Barnsley, Doncaster, Sheffield and Rotherham.

Feedback from Barnsley had covered such items including the JSNA, figures for male healthy life expectancy, Mental Health Partnership annual report, and suicide rates.

It was acknowledged that it was useful to see the priorities of the other Boards in South Yorkshire and that there would be excellent opportunities to do cross-working.

Members heard of a South Yorkshire event focussed on tackling health inequalities, which would be held in the new year and all members of the Health and Wellbeing Board would be invited.

Members heard how the first meeting of the Integrated Care Partnership built on foundations and principles already in place including the Integrated Care strategy for South Yorkshire and a focus on what really matters at a South Yorkshire level.

It was noted that the Integrated Care working group would begin on 28<sup>th</sup> October.

**RESOLVED** that the Board notes the feedback from the ICS Leads meeting and supports the ICP going forward.

## **7 Creativity and Wellbeing Update and Cultural Strategy (presentation on Barnsley's Cultural Strategy) (HWBB 2022.10.6)**

Jon Finch, Head of Culture and Visitor Economy provided an update on Cultural Strategy for Barnsley. Members heard of the challenges in Barnsley of low levels of engagement and participation in culture and community life. Noted was the democratic and co-created approach to activity across the borough more widely including Principal Towns.

It was acknowledged that a strategic framework for culture was needed for the borough. This would:-

- Gather together representative community groups to understand the needs and requirements for people in Barnsley.
- Note that the process of talking to communities is key, and would embed engagement processes.



- Understand the influence and role of arts and culture.
- Map activity to understand what's important to each area of Barnsley.
- Identify funding resources for community work.

Kathy McArdle, Service Director Regeneration and Culture then provided an update on Creativity and Wellbeing Week. The week was successful back in May with the opening event sharing how culture was important for wellbeing and mental health, and the week being closed by considering how to take culture forward.

The positive impact on health, wellbeing, and broader engagement were noted. New networks and new partnerships had been formed, and the week had received great press and social media coverage.

Feedback had stressed the health and social benefits such as introducing reading as early as possible; the worthwhile experience getting close to nature the calming and enjoyment of surroundings. living in the present and reducing anxiety.

Noted was the vision to improve health and wellbeing of all residents through culture change within organisations; co-production between residents and services; a communities led approach to reduce inequalities and knowledge sharing forums for health professionals to engage with culture professionals and share learning.

Action plan for the next 6 months and beyond had been developed, with a three-year trajectory, building on the success of Creativity and Wellbeing Week and taking this forward.

The importance of ensuring the work of the Health and Wellbeing Board and the Cultural Strategy was aligned was noted.

Positive comments were received including the reframing of how people talk about culture and the availability of activity to engage in. It was also felt positive to see culture, creativity and wellbeing being shared in this way.

Reference was made to the mental health and wellbeing of young people. Members heard how good practice had been shared in commissioning to ensure culture was embedded into healthy holidays. The importance of people of all ages seeing themselves not as a spectator, but as a player, with control and influence over the positive things in their life and able to mitigate the negative things that happen.

It was noted that young people create photographs and music on their phones and devices, utilising technology, and that this culture and content was just as important as anything in a gallery.

It was suggested that culture was about each person being an expert on their own experience, with people producing their own culture and actively changing culture. This provides a sense of purpose in all arenas in their life.

Thanks were given for providing channels for interaction and tools for people to utilise which will make a huge difference to people's health and wellbeing.

Members heard that some funds were available in Barnsley for conservation, culture, and materials to work with schools for an art competition, providing children to craft materials for every school in Barnsley.

It was agreed that was exciting to see how the concept has expanded and grown through communities, and would be interesting to see how the aims of the strategy would be delivered.

A huge thanks was provided for the investment from the Public Health team and the Culture team into this initiative.

**RESOLVED** that the feedback be received, and that the Board supports the Cultural Strategy.

## **8 Survivors of Bereavement by Suicide Report (HWBB 2022.10.6/7)**

Phil Ainsworth, Public Health Specialist Practitioner provided an update and insight into the experiences of people who have been bereaved by suicide.

Members heard that Survivors of Bereavement by Suicide (SoBS) was a charity that provides face to face support. The Barnsley group was established 12 months ago and excellent feedback had been received from group members. It was recognised that this was a unique form of grief and people valued the time and space with people who understand what they're going through. A huge thanks was provided to volunteers who give up their time to run the group every month.

A number of issues which required consideration at a wider system level were noted which included issues surrounding and media organisations reporting insensitively. This was being discussed with the local press. In addition, suicide specialise bereavement providers could support on what inquest entails and support the family through the process.

Also discussed was the support for children which included with emotional health and wellbeing, support at school with trauma. A service to support children and young with bereavement had been commissioned and 60 children were on waiting list. However, the service was only commissioned until end of July next year. Supporting bereavement work with more urgency towards children's support was required, ensuring highly skilled counsellors are retained and providing longevity to much needed services.

It was acknowledged that there was a lack of understanding around mental health services and this was often referred to as an umbrella term, with the need for services to be tailored to the individual. There was also a need to manage expectations to understand what the offer was and what people could expect from the service.

It was noted that real-time surveillance data from South Yorkshire Police shows trends of people who have chronic pain taking their own life.

Mental health services could also be better promoted and residents made aware of support available; ensuring pathways enable full access to people, and increasing opportunities for referrals..

The recommendations for improvement were supported and thanks were provided for the report.

The people-powered approach to health and wellbeing and the invaluable insight from peer support was noted, as was the need for consistency and long-term arrangements.

It was felt that the case study and storytelling in the report was key, and the effects of online platforms were noted. Members heard how Chili had Pep commissioned a toolkit to assist with this. Members were made aware that numbers of suicides appeared to have reduced which is testament to the work taking place. There had been a significant decrease for Barnsley but also a need to keep providing the current services and more.

Peer support was thought clearly invaluable to the group members and prevention was seen as key, and the mental health effects on close family and friends as a result of a suicide were acknowledged.

It was acknowledged that this needed to be a key focus for Barnsley and partners to be committed to tackling suicide as one suicide death is too many.

**RESOLVED** that the Board notes and supports the report.

## **9 Place-Based Partnership Dashboard (HWBB 2022.10.6/8)**

An update was provided by Jeremy Budd, Director of Strategic Commissioning and Partnerships. Members heard how the dashboard considered key issues and trends across social care, with the work led by the Health Intelligence Unit.

Weekly Covid reports had shared data more widely and consideration was being given whether this could be replicated for more general data.

Members were asked whether there was appetite to consider this in more detail at a development session in the future. It was suggested that the dashboard could focus on prevention, health inequalities and the wider determinants of health.

In the discussion it was suggested that the dashboard needs to be fit for purpose for the Healthcare Partnership and the board, and also linked with the Joint Strategic Needs Assessment

The South Yorkshire Direct Care Strategy – Care Plan and Delivery Plan was mentioned, and the boards place to discuss what qualitative and quantitative insights were relevant to our strategic objectives. It was noted that the dashboard would demonstrate the distance travelled, ensure transparency and collective responsibility.

**RESOLVED:-**

- i) That thanks be given for the update; and
- ii) That the dashboard be supported and regularly brought to the Health and Wellbeing Board.

**10 Better Care Fund Plan 2022/23 (HWBB 2022.10.6/9)**

Wendy Lowder, Executive Director Place Health and Care, provided an update, noting that the fund had been in place since 2014-15 to help support day to day business operations of adult social care and health financially, with government guidelines providing a focus.

Feedback from NHS England had been sought, with a final report then pulled together as part of the annual process

**RESOLVED:-**

- i) That the contents of the report be noted; and
- ii) That the Better Care Fund Plan 2022/23 be approved.

**11 Integrated Care Partnership (HWBB 2022.10.6/10)**

It was agreed that this item had been appropriately discussed early in the agenda when considering the Health and Wellbeing Board/ICS Leads meeting.

**12 Minutes from Safeguarding Adults, Safer Barnsley Partnership and Stronger Communities Partnership (HWBB 2022.10.6/11)**

Due to timing of meetings, it had not been possible to include copies of minutes.

**RESOLVED** that the minutes will be shared at future Board meetings where possible.

**13 Barnsley Mental Health Partnership Annual Report 2021/22 (HWBB 2022.10.6/12)**

The report was received, and comments sought. The Chair expressed that the report was interesting and encouraging. The comment in the report around mental health and wellbeing activities being linked to healthy peer relationships was noted, which related to tackling bullying and the corresponding impact in schools. The negative outcomes a result of bullying were acknowledged. Board Members commented on the inclusion of case studies to bring the report to life. It was also noted that the Government were developing a mental health strategy.

Thanks were given to the Mental Health Partnership and its members for the rich conversations, actions and change to make a difference to people's lives. It was noted that the that partnership had a working group to listen to people and share those views.

**RESOLVED** that the report be noted and endorsed.

**14 Barnsley Pharmaceutical Needs Assessment (HWBB 2022.10.6/13)**

The Barnsley Pharmaceutical Needs Assessment (PNA) was board for comments and approval was sought for publication.

**RESOLVED** that the Board supports the Barnsley PNA 2022-25 and approves its publication.

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Chair

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<b>MEETING:</b>	Overview and Scrutiny Committee - Full Committee
<b>DATE:</b>	Tuesday 13 September 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

### Present

Councillors Ennis OBE (Chair), Bellamy, Bowser, Denton, Eastwood, W. Fielding, Green, Hayward, Lodge, Lowe-Fiello, Markham, Mitchell, Moyes, Newing, Osborne, Peace, Sumner, Webster, Williams, Wilson and Wray

### 15 Apologies for Absence - Parent Governor Representatives

No apologies for absence were received in accordance with Regulation 7(6) of the Parent Governor Representatives (England) Regulations 2001.

### 16 Declarations of Pecuniary and Non-Pecuniary Interest

Councillor Lodge declared a non-pecuniary interest in Minute Nos. 18, 19, 20 and 22 as he is Chair of the Central Area Early Help Delivery Group, a member of the Virtual School Governance Group and an employee of an organisation which supports vulnerable adults and young people.

Councillor Webster declared a non-pecuniary interest in Minute Nos. 18 and 19 as he has family members who have used adolescent mental health services.

Councillor Wilson declared a non-pecuniary interest in Minutes Nos. 19, 20 and 22 due to his membership of the Corporate Parenting Panel and the Virtual School Governance Group.

Councillor Eastwood declared a non-pecuniary interest in Minute No 18 due to being the Cabinet Support Member for Place Health and Adult Social Care.

Councillor Wilson declared a non-pecuniary interest in Minutes Nos. 19, 20 and 22 due to his membership of the Corporate Parenting Panel and the Virtual School Governance Group.

Councillor Moyes declared a non-pecuniary interest in 19, 20 and 22 due to her membership of the Corporate Parenting Panel and School Panel.

Cllr Newing was present for Minute No 18 but then vacated the meeting for Minute Nos. 19, 20 and 22 due to being Cabinet Support Member for Children's Services.

## **17 Minutes of the Previous Meeting**

The minutes of the following meetings were received and approved by Members as a true and accurate record:

Full Committee – 26 April 2022

Sustainable Barnsley Workstream – 31 May 2022

Growing Barnsley Workstream – 28 June 2022

Health Barnsley Workstream – 19 July 2022

## **18 Barnsley Safeguarding Adults Board (BSAB) Annual Report 2021-22**

The following witnesses were welcomed to the meeting:

Bob Dyson, Independent Chair, BSAB

Wendy Lowder, Executive Director – Place Health & Adult Social Care, BMBC

Julie Chapman, Service Director – Adult Social Care & Health, Place Health & Adult Social Care, BMBC

Cath Erine, Barnsley Safeguarding Adults Board Manager, Place Health & Adult Social Care, BMBC

Cllr Jenny Platts, Cabinet Spokesperson, Place Health & Adult Social Care, BMBC  
Superintendent Emma Wheatcroft, South Yorkshire Police (SYP)

Dawn Gibbon, Head of Safeguarding, Barnsley Hospital NHS Foundation Trust (BHNFT)

Becky Hoskins, Deputy Director of Nursing & Quality, Barnsley Hospital NHS Foundation Trust (BHNFT)

Angela Fawcett, Designated Nurse Safeguarding Children, South Yorkshire Integrated Care Board

Andrew Osborn, Interim Service Director Commissioning & Integration, Place Health & Adult Social Care, BMBC

Emma Cox, Associate Director of Nursing, Quality & Professions, South West Yorkshire Partnership NHS Foundation Trust (SWYPFT), was also in attendance virtually to answer Members detailed questions.

Members were invited to consider a report of the Executive Director Core Services (Item 4a) and the Barnsley Safeguarding Adults Board Annual Report 2021 – 2022 (Item 4b).

Councillor Platts and B Dyson introduced the report, which outlined the achievements of the Board in 2021-22 and the ambitions of the Board for the following year. Achievements included the multi-agency training offer, work around self-neglect and hoarding, Safeguarding Awareness Week which was led by Barnsley across the county and a peer review which found various strengths and areas of development that the Board were already aware of.

In the ensuing discussion, and in response to detailed questioning and challenge the following matters were highlighted:

Berneslai Homes were not represented at the meeting, but Members were assured that Berneslai Homes had good policies in place in regards to concerns about



vulnerable adults and children. Berneslai Homes had their own safeguarding team so they might not need to refer every case to the front door of Adult Social Care. In addition, Berneslai Homes provide the Board with quarterly data evidencing the prevention work undertaken to keep tenants safe. It was highlighted that staff working on new 'Front Door' for Adult Social Care now acknowledge if service users are Berneslai Homes tenants, and the ambition moving forward is to have Berneslai Homes as a partner in the 'Front Door' to strengthen links with officers.

It is a priority for the Board that people who need safeguarding are involved and in control of the process. The Board had focused on making safeguarding personal and use advocacy to embed positive outcomes. It was noted that there are some individuals who are hard to engage with and some who lacked capacity, therefore it was difficult to ascertain what their experience of accessing support had been. The Board had looked at introducing family conferences to support all adults to design solutions centred around the individuals along with their families and friends. Training and supervision for staff also focused on working with those individuals who are more difficult to engage with.

The board had worked closely with the Local Safeguarding Children's Partnership to improve transitions into Adulthood, as this had been a concern historically. It was highlighted that a task and finish group was implemented to drive this work forward. A multi-agency Directions Panel was used to provide early intervention for young people. Working together with Children's Services more closely would save intervention down the line with Adult Social Care or Mental Health Services. CAMHS were currently negating with children and young people to map out the services up to the age of 25 and a permanent offer will be available from April 2023. There is partnership working with INSPYRE to provide support to all waiting in CAMHS and to support a seamless transition to Adult Services for young people.

The recent peer review found two areas of improvement which focus on the tightening of agenda planning and working with other Boards to ascertain where agenda items would be best placed. As a result of the peer review the Board would look at data collection, such as reviewing the quarterly dashboard and the end of year data set so that data could be studied not just on a macro level but on an area-by-area basis or by group of individuals etc. Peer Reviews had been less frequent due to the pandemic, but this is now recommencing across the regions and the Board would be sharing their peer review with colleagues across ADASS. Engagement with other Authorities is important, and the Board regularly shared best practice via regional and national forums such as ADASS ( Association of Directors of Adult Social Services ), County and National Safeguarding Forums.

Members were informed that the Board had an underspend, and this would be invested into a safeguarding post that sits outside the Council. This new post would focus on reaching out the public and customer groups around safeguarding, and the hope is that this would increase the number of public referrals.

The increase in referrals is seen as a positive impact of the Board's communication and training plan. Partners from the Hospital and the Police agreed that the increase in referrals showed that front line staff are more effective at detecting safeguarding concerns which is testament to the training offer of the Board. The Police now have a member of staff in 'Front Door' leading to a reduction in the number of concerns that

would not progress beyond the Police. The Board would like to work more closely with the Borough's care homes as a significant proportion of referrals are made via care home staff. Care Homes provide their own safeguarding training, and the board is working with commissioners to determine the quality of this training.

Members have an important role to play in the safeguarding of Barnsley residents, and Members had been invited to complete safeguarding training in person or virtually. Members could undertake training ranging from beginner to advanced and could also do joint training focusing on both Children's and Adult's Safeguarding. It was noted that the email inviting Members to undertake this training should be sent again.

There are staff working with private sector housing colleagues. The Board had increased links with both the Safer Neighbourhoods team and private tenancy team, with a strong focus on identifying self-neglect and hoarding and recognising those who would benefit from early intervention. Joint working had actively been engaged in, such as the self-neglect and hoarding webpage and the D'Clutter club.

The Board had anticipated an increase of safeguarding concerns due to the Cost-of-Living Crisis. A regional approach had been underway, with a Yorkshire & Humber group working on actions that could be taken. The Board had undertaken work to understand the fabric of the local community and who is at risk. Campaigns such as More Money in Your Pocket had been implemented and further communication plans had been discussed to inform local residents of support available.

**RESOLVED** that

- (i) Witnesses be thanked for their attendance and contribution and for the excellent work of the BSAB, and;
- (ii) Members be provided with Safeguarding training information to increase uptake.

**19 Barnsley Local Safeguarding Children's Partnership Annual Report 2021-22**

The following witnesses were welcomed to the meeting:

Carly Speechley, Executive Director, Children's Services, BMBC  
Keeley Boud, Head of Safeguarding & Quality Assurance, Children's Services, BMBC  
Annette Carey, Strategic Safeguarding Partnership Manager, Children's Services, BMBC  
Cllr Trevor Cave, Cabinet Spokesperson – Children's Services  
Superintendent Emma Wheatcroft, South Yorkshire Police (SYP)  
Dawn Gibbon, Head of Safeguarding, Barnsley Hospital NHS Foundation Trust (BHNFT)  
Angela Fawcett, Designated Nurse Safeguarding Children and Looked After Children, South Yorkshire Integrated Care Board  
Becky Hoskins, Deputy Director of Nursing & Quality, Barnsley Hospital NHS

Foundation Trust (BHNFT)

Emma Cox, Associate Director of Nursing, Quality & Professions, South West Yorkshire Partnership NHS Foundation Trust (SWYPFT) and Jean Imray, Independent Scrutineer, BMBC were also in attendance virtually to answer Members detailed questions.

Members were invited to consider a report of the Executive Director Core Services (Item 5a) and the Barnsley Local Safeguarding Children's Partnership Annual Report 2021-22 (Item 5b).

C Speechley introduced the report, in which it was highlighted that 2021- 22 was a period of challenging circumstances for both families and the workforce. The report summarised the key achievements of the Board, and also set out the priorities for the following year.

In the ensuing discussion, and in response to detailed questioning and challenge the following matters were highlighted:

Members discussed concerns surrounding digital exclusion that the borough's young people faced, such as lack of access to Wi-Fi and mobile devices. The service undertook a piece of work during the pandemic to provide equipment to vulnerable young people and informed families that they could use Family Hubs to access free Wi-Fi. It was noted that this was an area of work that could be explored in more depth.

Online harms and bullying are a key concern for the Board. One of the most significant areas of contextual safeguarding is online harms, and this was contextualised in the Section 175 Audits. The service had implemented a range of training for both young people and parents which surrounded this. In Safeguarding Awareness Week, workshops with parents which focused on online harm and bullying took place. Students are not allowed to use mobile phones in lesson time at school, but concerns were raised about students accessing mobile phones in downtime, and also smartwatches in lessons, which meant they could experience online harms and bullying whilst in school. Members were assured that work would be undertaken with schools to ascertain policies around mobile phone and smartwatch use. Young people in the Borough had a keen interest in tackling online harms and bullying. The Tackling Bullying Commitment had been implemented by schools with check and challenge provided by young people acting as peer inspectors. These check and challenge inspections by young people would help inform the Board on how well the bullying commitment was being implemented.

Members suggested that the Partnership would benefit from engaging with the Area Councils. Area Councils had specific funds that the Partnership could utilise in specific localities. This would be picked up, with the suggestion that the Executive Director should attend the Area Council Chairs Forum.

The Cost-Of-Living crisis would be a key issue for the Partnership over the coming months. The Partnership provided support for families, such as Family Centres in every locality, and should receive £3 Million of additional Family Hub funding for their early help offer . More parents and carers parenting in adverse circumstances could

mean there is a potential saturation point where demand outstrips level of services. The service would be looking at alternative funding solutions and efficiency and integration to combat this.

Access to schools was more difficult than it had been historically. The Service hold regular meetings with designated safeguarding leads in schools to share information and identify training needs. It was noted that children who had access to family support workers had regular direct contact with practitioners who would speak to them alone and share feedback. It was hoped Front Door services would work towards better connections with schools and a pilot has been undertaken with social workers linked in with schools to improve communication. Health colleagues noted that pre-Covid Partnership meetings took place in schools on occasion, and met with young people after, which provided invaluable insight to the Partnership. Training in schools was provided on issues such as self-harm and bullying, supported by Compass.

Availability of CAMHS services for young people is a national problem, with an increase in the volume and complexity of referrals. To reduce waiting times further, CAMHS had engaged in partnership working with organisations such as Compass who provided support in schools. There had been an increase in EHCPs surrounding children who were unable to go to school or had a fear of school. The service had been working closely with both CAMHS and Compass to bridge the gap in service in this area. This had led to an increase in Elective Home Education across the borough, which was regularly audited by the Partnership.

The Partnership had engaged in a vast amount of work in relation to safe sleeping arrangements. The Partnership reported no deaths since last year's update. The Partnership had undertaken significant work to reduce deaths related to unsafe sleeping and abusive head trauma via the roll out of the ICON programme. Both of these had been significant pieces of multi-agency work, with staff being trained to provide brief interventions and champions appointed to keep the good work of the programme going. The Partnership produced a radio campaign which had been replicated across the country and developed risk assessment tools so practitioners feel confident in having conversations with parents and carers around this risk.

The Partnership collated feedback through various mechanisms. The Council operates various forums such as the Youth Council and SEND Youth Group, which are established groups of young people who regularly feedback into services. Audits, observations of practice, and walk the floor exercises with the Cabinet support Member for Children's Services provided quality assurance for the service. The Council also has a feedback and improvement service in which families could submit feedback and complaints.

Staffing in Children's Social Care services is a national issue. The Council had vacancies in Front Door services, which could lead to sickness and absence due to additional capacity pressures on staff. The service had developed a recruitment and retention strategy, with various communications such as a micro site developed jointly with the Communications and HR teams.

**RESOLVED** that

- (i) Witnesses be thanked for their attendance and contribution and the report be noted
- (ii) Members to be provided with information on mobile device usage policies in schools
- (iii) Witnesses, including SYP, investigate the possibility of working with Area Councils
- (iv) Members to be provided with information on self-harm training and education in schools
- (v) Witnesses to further investigate the impact of digital exclusion; including progress against the South Yorkshire Broadband project
- (vi) Witnesses to increase the promotion of good partnership working in annual reports, e.g., the safe sleep project
- (vii) Members to promote the Children's Services recruitment offer
- (viii) Members to consider the added value of the partnership as a whole at future scrutiny sessions, not just focusing on the performance of individual services
- (ix) Witnesses should be cognisant of those living in private rented accommodation and whether they are disproportionately affected by the cost of living crisis; and
- (x) Executive Director to inform the Chair of the Committee of the outcome of the bid to provide support through Family Centres.

## **20 REDACTED Children's Social Care Performance Report (For Information Only)**

Members were invited to consider a cover report relating to Children's Social Care Performance. The redacted report was provided for information only.

**RESOLVED** that the report be noted

## **21 Exclusion of the Public and Press**

**RESOLVED** that the public and press be excluded from this meeting during consideration of the items so marked because of the likely disclosure of exempt information as defined by the specific paragraphs of Part I of Schedule 12A of the Local Government Act 1972 as amended, subject to the public interest test.

## **22 Children's Social Care Performance Report Private Member Briefing**

The following witnesses were welcomed to the meeting:

Carly Speechley, Executive Director-Children's Services, BMBC

Keeley Boud, Head of Safeguarding & Quality Assurance, Children's Services,  
BMBC  
Cllr Trevor Cave, Cabinet Spokesperson Children's Services, BMBC

Members were invited to consider a cover report relating to Children's Social Care Performance (Item 8a) in relation to the Data Report (Item 8b) and the Explanatory Document (Item 8c).

A strong performance was noted overall despite challenges with staffing. It is anticipated that the Cost-of-Living crisis could create further significant pressures for the service.

The needs of care leavers are under constant review via the Sufficiency Strategy, and areas such as the number of care leavers in suitable accommodation are a key focus for the service.

Challenges in recruiting and retaining staff remain a national issue for the profession. There have been issues with recruiting both permanent and agency staff, particularly experienced social workers. Additional benefits are advertised within the job description, such as the welcome bonus and Local Government Pension benefits. The service had explored adding additional admin capacity to remove pressure from front line staff, however there were also issues in recruiting admin staff. Various options to combat recruitment issues would be explored, such as visibility at local universities and the relaunch of the microsite.

**RESOLVED** that

- (i) Members note the report; and
- (ii) Witnesses explore working with Job Centres to recruit admin staff

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Chair

<b>MEETING:</b>	Overview and Scrutiny Committee - Sustainable Barnsley Workstream
<b>DATE:</b>	Tuesday 11 October 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

### Present

Councillors Ennis OBE (Chair), Bellamy, Bowler, Bowser, Eastwood, P. Fielding, W. Fielding, Hayward, Lodge, Markham, Moyes, Osborne, Peace, Richardson, Smith, Webster and Wray.

### 23 Apologies for Absence - Parent Governor Representatives

No apologies for absence were received in accordance with Regulation 7(6) of the Parent Governor Representative (England) Regulations 2001.

### 24 Declarations of Pecuniary and Non-Pecuniary Interest

Councillor Osborne declared a non-pecuniary interest in Minute No. 26 as he is the Cabinet Support Member for Regeneration and Culture, he works for Reed in Partnership as a Partnership Manager and is a member of the Berneslai Homes Board. His wife is employed as Higher Executive Officer for the DWP.

Councillor Peace declared a non-pecuniary in Minute No.26 as he works for the Department for Work and Pensions.

Councillor Lodge declared a non-pecuniary interest in Minute No. 26 as he is a Berneslai Homes Tenant.

### 25 Minutes of the Previous Meeting

The minutes of the meeting held on 13<sup>th</sup> September, 2022 were received.

### 26 Cost of Living Crisis Report

The following witnesses were welcome to the meeting:

Matt O'Neill, Executive Director Growth & Sustainability, BMBC  
 Kathy McArdle, Service Director Regeneration & Culture, BMBC  
 Sarah Cartwright, Head of Strategic Housing, Sustainability & Climate Change, BMBC  
 Julia Burrows, Executive Director Public Health & Communities, BMBC  
 Phil Hollingsworth, Service Director Stronger, Safer, Healthier Communities, BMBC  
 Jayne Hellowell, Head of Commissioning, Healthier Communities, BMBC  
 Councillor Robert Frost, Cabinet Spokesperson Growth & Sustainability, BMBC  
 Councillor Caroline Makinson, Cabinet Spokesperson Public Health & Communities

Councillor Frost gave members of the committee a brief summary of the various grants and schemes that had been introduced in the fight against the cost of living crisis. Members were also informed of the Adult skills and community learning courses available for aiding people back into learning in order to gain qualifications to get back into work. All of the information detailed would be available on the More Money in Your Pocket website.

Julia Burrows spoke of how important it was to recognise that the council could not solve the cost of living crisis but could work together with partners to try and mitigate the impact with the resources available. It was acknowledged that Barnsley already had significant poverty in the Borough and that the cost of living crisis would exacerbate the problem making some residents more vulnerable than before. The short term response would be how to help over winter going into the long term impact

Phil Hollingsworth introduced the report, with an update to the work being undertaken in the response to the cost of living crisis including the launch of the More Money in Your Pocket website which is a one stop shop for support and guidance to residents. Members were provided with details of the government grants already received and what they were being utilised for, the work being carried out in the community and the Affordable Warmth Charter due to be launched in the Autumn.

Members heard how the forward plan strategy had been introduced with the message around the resources, grants and funding available to residents being relayed to the community through a number of avenues including frontline workers, health partners, police, community and voluntary sectors, leaflets, bookmarks in libraries and adverts in the Barnsley Chronicle.

Sarah Cartwright informed members of the resources available to all home owners and tenants including private rented and Berneslai Homes to make their homes more energy efficient.

In the ensuing discussion and in response to detailed questioning and challenge the following matters were highlighted:

The long term plans to support residents out of poverty and to reduce the number of people affected in the future included a strategic approach to help the economically inactive people gain employment by enhancing their skills. A big piece of work was being undertaken independently to look into pathways across the country and internationally in order to gain an action plan to get people back into work.

The issue around redistributing food past the 'best before' date was being addressed so as to reduce the amount of good food that goes into landfill and to instead get it to people who need it at cost. Recipes to support cooking on a low budget are available on the website.

Storehouse and Field's is a community led food pantry that offers access to good quality and affordable food each week. The aim is to develop more of these through a franchise with local community groups and to set up as many as possible to help the local communities. However, the aim was not to monopolise the market with only



Storehouse and Field franchises but there would also be support for independent schemes, of which some had already received funding and been established.

Alongside the energy crisis, there was also an expectation to see a housing crisis due to mortgage rates increasing. This would be monitored over the winter months and members were asked to help reiterate the message for anyone struggling to pay their mortgage or rent to get in touch and engage early in order to prevent homelessness.

A grant from the South Yorkshire Mayor's Office of £15,000 had been realigned in order to help the armed forces community. The More Money in Your Military Pocket campaign would be promoted with the help of Councillors and local armed forces organisations such as - Soldiers, Sailors, Airmen and Families Association (SSAFA) and the British Legion.

The National Grid and Ofgem had hinted at an energy shortage during winter raising fears around blackouts. Mitigations were in place for a crisis response, but expectations would be for a joint council and whole community approach. It was hoped that if anything so drastic were to happen, then a national alert would be given in order to plan a response.

Whilst there was no additional grant support for council and Berneslai Homes employees affected by the cost of living crisis, there was support through the More Money in Your Pocket website, information sessions for staff members, support for mental health and wellbeing and debt management. Employees were not restricted to the 3 days a week in the office, they could opt to spend 5 working days in an office or council building in order to save on energy bills at home.

The approach taken to deciding and managing which buildings would be open and operational for offering a warm place provision was being undertaken without a clear understanding of what the demand will be. Currently, existing buildings and opening hours would be utilised, with a view to flexing this offer if demand required it, and any independent community halls or venues that wished to create a provision would be welcomed in addition to the venues that the Council and Berneslai Homes' had offered.

Local elected members were in a good position to identify those residents in most need and at significant risk of being adversely affected by the crisis. Ward Alliances and Area Council's were also in a good position to identify additional residents through their Age UK, DIAL and CAB contracts. Age UK had funded some slow cookers with recipes and food packages to be handed out in addition to winter warmth packs. Some smaller independent groups had received funding to provide a hot meal once a week and cups of tea and in total had reached out to around 3,000 pensioners which was a condition of the grant.

It was identified that there were many elderly residents who would be eligible to claim pension credits who were either too proud or were not aware they could claim. In turn this could then open up avenues to other benefits.

Whilst it was positive communicating to the wider public on social media and websites, it was acknowledged that those who would be most vulnerable would

probably not have access to those platforms. Visits to large employers such as GXO had taken place and were planned, and also potentially visits to Barnsley Football Club on match days, as well as spreading the word through community groups.

It was felt that some people would be overlooked as they did not qualify for a lot of help and benefits due to owning their own homes but yet only receiving a state pension. There were warm homes grants for loft, wall and under floor insulation with a threshold of a yearly income of £30,000 available. The grants were also open to private tenants and landlords, with the expectation that private landlords would maintain properties at an EPC rating of C and above.

A significant risk was identified in care homes and how they would be able to keep the elderly residents warm with the increase in gas and electricity prices. The National Agency for Care Homes were making representations to the Government for a future funding package for care homes.

An increase in Berneslai Homes rent charges was expected with an estimated increase of between 5% and 10%. It was anticipated, but not guaranteed, that it would be around 5% as anything higher could cause tenants financial difficulties. Berneslai Homes were providing a support package of £50 per tenant to try and support people.

A significant rise in mental health issues was expected and there were concerns around how the already stretched Mental Health Service would cope. The Mental Health Partnership Board were aware of the issues on the back of the covid pandemic and risk assessments were being undertaken. Mental Health Services were being signposted through the literature available through warm spaces. It was hoped that within the warm spaces there would be an added benefit of removing some isolation for people and that communities would come together in order to help the elderly and those in need to get to those venues and access the services they would need.

**RESOLVED:-**

- (i) that witnesses be thanked for their attendance and contribution;
- (ii) that the report and presentation be noted;
- (iii) Witnesses to use further good practice to inform service delivery, including model Warm Space Charters from other local authorities; CILIP guidance on warm spaces; and fire safe guidance issued by the National Fire Chiefs Council to ensure the safety of residents;
- (iv) Witnesses to ensure Councillors are involved in the identification of those in need as well as support provided in their communities; and
- (v) Members to inform the Head of Commissioning of any schemes they may be aware of that have not been captured by the service.

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Chair

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<b>MEETING:</b>	Overview and Scrutiny Committee - Growing Barnsley Workstream
<b>DATE:</b>	Tuesday 1 November 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

### Present

Councillors Ennis OBE (Chair), Bellamy, Bowler, Bowser, Cain, Clarke, Denton, Eastwood, P. Fielding, W. Fielding, Hayward, Lodge, Lowe-Flelo, Markham, McCarthy, Mitchell, Peace, Smith, Webster and Wray

### 27 Apologies for Absence - Parent Governor Representatives

No apologies for absence were received in accordance with Regulation 7(6) of the Parent Governor Representatives (England) Regulations 2001.

### 28 Declarations of Pecuniary and Non-Pecuniary Interest

Councillor Lodge declared a non-pecuniary interest as he is a Berneslai Homes tenant.

Councillor Webster declared a non-pecuniary interest as his partner works for Anchor Homes.

### 29 Minutes of the Previous Meeting

The minutes of the meeting held on Tuesday 11 October 2022 were received.

### 30 Affordable & Social Housing Provision in Barnsley

The following witnesses were welcomed to the meeting:

Matt O'Neill, Executive Director Growth & Sustainability, BMBC  
 Kathy McArdle, Service Director Regeneration & Culture, BMBC  
 Sarah Cartwright, Head of Strategic Housing, Sustainability & Climate Change, BMBC  
 Alison Dalton, Group Leader Strategic Housing, BMBC  
 Amanda Garrard, Chief Executive, Berneslai Homes  
 Dave Fullen, Executive Director of Customer and Estate Services, Berneslai Homes  
 Cllr Kevin Osborne, Cabinet Support Member Growth & Sustainability, BMBC

Members were invited to consider a report of the Report of the Executive Director Core Services and the Executive Director Growth and Sustainability (Item 4).

Councillor Osborne introduced the report and stressed that homes were an integral part of family life. Members were informed that an update on housing need and requirements would be covered in the presentation, along with a summary of the Council's work on affordable housing and how needs are addressed in the borough.

Sarah Cartwright further informed Members on the definition of affordable housing, which included different affordable tenures such as shared ownership and discounted market sale. The First Homes scheme was a new government initiative which would also provide affordable housing in the Borough, a report on the First Homes scheme would be taken to Cabinet imminently and a pilot with Keepmoat homes had commenced. In terms of affordable rent, the government definition stated that affordable rent should be up to 80% of market value. In regard to Council stock, the Authority had just over 18,000 units, along with 4500 Housing Association units. The waiting list fluctuates and currently stood at around 8000-9000. The Council loses around 150 homes due to Right to Buy every year and were currently delivering 50 homes through new-build and the small acquisitions programme. However, due to the lack of sufficient funding it was difficult for the Council to invest in large scale building projects in the current economic climate.

Alison Dalton took Members through a presentation. Members were informed of how the National Planning Policy Framework had informed both the adopted Masterplan Frameworks and Local Plan. This had fed into the strategic growth sites across the Borough, with around 6000 homes planned in addition to smaller Local Plan housing allocations. The Strategic Housing Market Assessment (SHMA) provided a breakdown of affordable dwelling types and the number of bedrooms required. The Council was currently reviewing the future of council housing in the borough via an independent consultant to review the evidence base, other wider considerations, and developing modelling to understand the impact of wider market factors.

Members were informed that in June 2022 key stakeholders met to discuss the Strategy for social housing stock and affordable housing provision in the Borough. The purpose of the session was for Barnsley Council and Berneslai Homes to jointly explore what the future of council housing looked like for Barnsley.

In the ensuing discussion, and in response to detailed questioning and challenge the following matters were highlighted:

In regard to comparisons with other Local Authorities, Councils such as Rotherham had a substantial building programme and also had a shared SHMA with Sheffield. Doncaster had a similar need profile to Barnsley but had a larger build programme, As an authority, Barnsley lacks land under its control when compared to neighbouring authorities which had inhibited larger building projects. Barnsley Council had worked closely with other South Yorkshire Local Authorities surrounding affordable housing policy, including the SYMCA housing framework of strategic priorities which included affordable housing. Some Housing Authorities worked across all four areas of South Yorkshire, and from a lettings perspective there were residents in crossover boundary areas on the waiting list.

Various discussions arose surrounding the Right to Buy scheme. The Council had a Right to Buy team, this year it was predicted that around 120-130 homes would be purchased under the Right to Buy scheme. Purchases had slowed down in

comparison to previous years due to the expectation that the housing market would cool. In regards to Right to Buy receipts, the calculations were complex in which the Council retained a small proportion which was invested into Council build programmes, however it could not be used alongside Homes England grants. The rest of the money was paid either to the government, towards administration fees or towards the payment of historical debts. Members would be provided with the Right to Buy financial breakdown. The Right to Buy scheme was an important tool for those wanting to access home ownership however there was not sufficient funding available to replace lost accommodation.

Along with Right to Buy receipts, the Council could use Housing Revenue Account (HRA) funding, Section 106 monies, and Section 106 commuted sums to support development. Section 106 and Section 106 commuted sums were negotiated between the Council and developers during the planning application process. The Council does use this funding for affordable homes, including building projects and acquisitions. The Council had historically not sold many large land and assets sites, however land and assets that had been sold for housing developments in the past had been general fund sites and therefore could not be used to build affordable housing.

Waiting lists are a key priority for the Council and Berneslai Homes, and the revised lettings policy would address some key concerns. It was noted that Berneslai Homes had around 150 people applying each week to the housing waiting list. Reviews are conducted frequently, and people were often removed from the register when a review is undertaken. This could be due to their housing needs being able to be met in an alternative way, and these reviews increased administration work for staff. It was noted that there was a need to undertake more conversations regarding managing expectations along with communication around realistic waiting times. There would be an enhanced customer experience with the updated lettings policy particularly in regards to managing expectations. People that already lived in Barnsley or had strong connections to the borough via family links or employment made up the vast majority of the waiting list and the choice-based system did take this into account when assessing priority. The lettings policy was also fully compliant with the armed forces covenant and granted reasonable preference to current and former members of HM forces and partners. Work on the new lettings policy and banding would be fully transparent and people would still have the right of appeal, local information from Members remained important in ensuring the right assessment of residents.

It was noted that Barnsley lacked brownfield sites in which to develop new building projects, especially in comparison to other South Yorkshire Local Authorities. Barnsley also had a tightly defined green belt and this therefore created a distinct disadvantage. SYMCA did provide funding for brownfield development, which historically Barnsley had not been able to take full advantage of. However, the Council had been able to secure brownfield funding for the Goldthorpe Market site and had also put in a bid for The Seam development. The Council worked with Homes England to maximise funding opportunities and live conversations were ongoing with SYMCA in regards to maximising brownfield funding opportunities.

The Council and Berneslai Homes engaged in a good working relationship with the Housing Associations operating across the borough. Housing Associations worked

particularly closely with Berneslai Homes letting service. Berneslai Homes monitored and reported on how many Housing Association properties were available in the borough and how many had been offered to Berneslai Homes, with Housing Associations consistently meeting targets. Housing Associations also worked with Berneslai Homes on finding solutions to specific and unique housing needs. The Council did not provide funding to Housing Associations but did have a framework of preferred Housing Associations if the Council wanted to dispose of sites such as garage sites.

Members had various questions regarding accessible housing provision in the Borough, including bungalows. It was noted that the Council currently had 4664 bungalows, and bids for bungalows had increased by 76% in the last year. Although bungalows were a popular accessible housing choice for elderly residents and those with medical needs, the Council and Berneslai homes had found via the SHMA that people wanted to stay in their own homes for longer rather than move due to their accessibility needs. Therefore, the Council and Berneslai homes were focused on making adaptations to residents' homes to ensure accessibility, along with reviewing sheltered accommodation in the borough. The Council would work closely with developers as the SHMA stated that 25% of new homes should be adaptable and 6% should be wheelchair accessible. This has recently been consulted on in the Design of New Housing Development Supplementary Planning Document. The Local Plan sets out aspirations on indicative yields which would be difficult to achieve if the Council built too many bungalows and this therefore was a balancing act. The Council historically had not sold many bungalows via Right to Buy, partly due to age restrictions. In regards to bungalows on private developments, there were particular issues with size and purchase prices, many new build bungalows were more expensive than family homes.

The target level of housing decency for the Council is 100%, this currently sat at 99.7%. The Council had engaged in work with the private sector to ensure that properties that don't meet health and safety requirements were thoroughly investigated by the housing enforcement team. Regarding empty or abandoned properties, the Council's empty homes officer had worked proactively with landlords and looked at acquiring empty properties in the Borough. A new Landlord Accreditation scheme was launched over the Summer to further ensure residents had access to homes that meet decency requirements.

The Council worked with developers in the Borough on providing affordable homes. Paragraph 65 of the NPPF confirmed that 10% of the total number of affordable homes should be available for affordable home ownership unless this would prejudice the ability to meet the identified affordable needs of specific groups. Most developments in Barnsley are policy compliant, if developers wish to contest the affordable housing provision, they would need to undertake a viability assessment which is assessed independently. First Homes is the governments new preferred scheme to provide discounted homes to first time buyers, discounts would be subsidised by the developer. The government set the eligibility criteria for the scheme, and earlier pilots with Keepmoat had proved successful. Barnsley Council has added a local eligibility criteria to offer First Homes to local people in the first instance.



Members raised queries surrounding garage sites. It was confirmed that the allocation and agreements for homes were separate from garage sites, all garages or plots were rented or under a license, and ownership remained with the Local Authority. A full audit of garage sites within the borough was ongoing, with an asset management strategy currently under review. It was noted there could be opportunity to use garage sites for infill development or electric vehicle charging points. Any funds from garage site sales that were conducted by the Council were used to fund new building projects or acquisitions. There was a need to look at sustainability when discussing the sale of garage sites as this could impact residents parking needs.

RESOLVED that:-

- (i) Witnesses be thanked for their attendance and contribution and the report be noted
- (ii) Members be provided with the financial breakdown of the Right to Buy scheme; and
- (iii) Members continue to provide local information to both the Council and Berneslai Homes

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Chair

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<b>MEETING:</b>	North Area Council
<b>DATE:</b>	Monday 12 September 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Meeting Room 2, Barnsley Town Hall

## MINUTES

**Present** Councillors Leech (Chair), T. Cave, Crisp, Denton, Hunt, Lofts, Newing, Platts and Tattersall

### 12 Appreciation

The Chair gave thanks to Councillor Platts for Chairing the previous meeting. He then made Members aware that Elizabeth Barnard had recently retired as Council Governance Officer and wished to place on record his thanks for the support she had provided to the Area Council. This was echoed by other Members present.

### 13 Declarations of Pecuniary and Non-Pecuniary Interests

There were no declarations of pecuniary or non-pecuniary interest.

### 14 Minutes of the North Area Council meeting held on 18 July 2022 (Nac.12.09.2022/2)

The Area Council received the minutes of the previous meeting held on 18 July 2022.

**RESOLVED** that the minutes of the North Area Council meeting held on the 18 July 2022 be approved as a true and correct record.

### 15 Fleets Project Delivery Plan and Update - Mike Winstanley

Mike Winstanley from Yorkshire Wildlife Trust was welcomed to the meeting. A recent meeting had taken place to consider what was realistically achievable on site that would serve the needs of the community and be able to be easily maintained in the long term. It was suggested that the site would lend itself to an increased access to green space. Members heard that the Section 106 finance available was around £76,000, and it was proposed that this would be used to increase access to the site via installing additional steps. This would increase safety, accessibility and help introduce new users to the site. It was noted that the installation would be prioritised and would realistically take around 2/3<sup>rd</sup> of the funds available.

Consideration would also be given to increasing biodiversity in the area through such as planting additional wildflowers and trees. This would further improve the area without increasing maintenance unnecessarily.

Members noted the potential of this being part of a wider project with the Environment Agency to consider the river, associated habitats and flood mitigation. There was the possibility of creating a country park, which would act as a valuable

green space resource for the area, unique because of its proximity to Barnsley Town Centre.

It was acknowledged that play equipment for the area, which had been previously proposed, would likely be outside the budget. It was also noted that Barnsley College had not been greatly involved to date. Due to much of the land in the area being within their ownership, it was suggested that their input going forward was crucial.

Members questioned how success would be measured on the site, and it was noted that footfall could be used, however members of Yorkshire Wildlife Trust staff could be deployed in the area to help assess the qualitative benefits from discussions with users and residents. A suggestion was made that increasing biodiversity could also be a measure of success.

Questions were raised about access for those less able, and it was suggested that ramps could be part of the designs to increase safe access.

**RESOLVED** that thanks be given for the update, and that the update be noted.

## **16 Twiggs Delivery Plan Update - Twiggs Grounds Maintenance Ltd**

John Twigg from Twiggs Grounds Maintenance was welcomed to the meeting. John reminded Members that the service had been delivering community engagement and development in the area for the past 6 years.

Most recently an environmental steering group meeting had been held, where new priorities and targets had been discussed. Work was currently in a transitional phase where the emphasis would be moved from the current areas of focus to those recently agreed.

Those present heard that there was a new Team Leader in post who would act as an advocate of the service, and they would be supported by an apprentice during the forthcoming quarter. It was noted that despite some previous issues, training to support the apprenticeship was now back on track.

Attention was drawn to areas of success including with the Kexborough Memorial Garden, Mapplewell Village Hall, and with a number of schools in the area. It was noted that contact had been made with local care homes, and it was hoped an intergenerational project could be developed.

Whilst there may have been issues in previous quarters, it was noted that moving forward each Ward would be the focus of the service one day a week, with Fridays remaining flexible.

Members raised a number of queries, with the first being in relation to Pogy Pickers. It was noted that Twiggs had recently been in contact to resolve issues and dialogue would continue. Similarly, the issues with the Green Space group in Darton East were mentioned, it was also noted that these were hopefully being resolved.

Questions were asked whether delivery against the areas highlighted as priorities would be achievable, and it was noted that following the transitional phase, efforts would focus on the agreed priorities.

In relation to maximising the use of the resource, Members were reminded that in addition to the work undertaken on the ground, much project planning and organisation was undertaken.

Issues with tree survival due to vandalism were discussed, and it was noted that though vandalism had impacted on a number of trees, many more had not survived due to the extreme weather seen over the summer.

**RESOLVED** that thanks be given for the presentation and the responses to questions.

## **17 Welfare Reform Review (Nac.12.09.2022/5)**

Members were reminded that the issue of the provision of welfare rights advice had been discussed previously. Although consideration had been made to increase provision centrally, this had not been possible. Therefore, any future service provided locally would be for the Area Council to decide.

Members were reminded of the current provision in the North Area, and the outcomes delivered by the service, which included £1,208,964 of benefit gain in the period September 2020 to August 2021, with £93,937 debt also handled within the period.

It was noted that provision varied across Area Councils, but the report highlighted a number of opportunities from combining the procurement and management of similar services. It was noted that there may be a number of providers, but the number of those that were AQS accredited was small.

The report provided a number of options which included commissioning a service independently in the North Area, based on local need; and to align commissioning cycles to procure with other Area Councils in individual lots.

Whilst potential benefits of combining procurement were acknowledged, there were concerns expressed about whether this would undermine the locally determined element of the service.

Members also expressed their disappointment that an expanded service could not be provided more centrally, given the increased demand due to the rising cost of living.

With the consensus that a future service should need to be suited to the needs of the North Area, it was suggested that the option to align commissioning cycles be explored.

### **RESOLVED:-**

- (i) That sections 3 to 7 of the report be referred to, and be considered, with additional insights from the anti-poverty priority working group;
- (ii) That the option to align commissioning cycles and procure provision for multiple areas, using different lots for individual area councils be preferred,

subject to the service being able to be tailored effectively to meet the needs of the North Area.

## **18 Future Commissioning - Cost of Living Workshop Update (Nac.12.09.2022/6)**

The Area Council Manager made Members aware that workshops had been planned to consider the impacts of the increased cost of living. A number of partners who had a geographical remit had been invited to be part of the conversation, which would be facilitated by Area Council Managers supported by colleagues in Healthier Communities. It was suggested that the workshops would be useful to consider qualitative information, and to look at assets in the area to build upon, and potential opportunities.

In order to ensure maximum attendance, it was recommended that a budget for catering be made available.

### **RESOLVED:-**

- (i) That the dates of the two workshops planned, as highlighted in section 8 of the report, be noted;
- (ii) That the intention for the workshops to be participatory and discussion based, be noted;
- (iii) That a total of £800 be approved to be used for catering at the two workshops.

## **19 Performance Report Q1 2022/23 (Nac.12.09.2022/7)**

Members were referred to the Performance Report which covered the first quarter of 2022/23. The report had been compiled following monitoring meetings with providers. The report aimed to show how the services and projects helped to deliver against corporate priorities as well as those of the Area Council. Though the report was detailed, Members were aware of further detailed information which could be provided directly if they so wished.

It was noted that recruitment issues faced by Reds in the Community had been resolved and a new member of staff would be starting imminently.

Members commented on how well projects such as Ad Astra were becoming more embedded in the community, which helped to build trust and increase engagement.

Comments were received regarding the importance of case studies to stress the impact on the lives of individuals. It was noted that the anonymised case study provided by DIAL would be featured in the forthcoming Spotlight magazine.

**RESOLVED** that the contents of the Performance Management Report, at appendix 1, be noted.

## **20 Commissioning, Project Development and Finance (Nac.12.09.2022/8)**

The item was introduced by the Area Council Manager. With regards to the Anti-Poverty service, it was noted that this had been discussed earlier in the meeting.

With regards to the Clean and Green Service, Members heard that the steering

group had met twice, in July and August, where discussions had taken place to ensure best value from the service. Following this, it had been agreed that the steering group would meet following the cycle of Ward Alliance meetings, and a work programme would be agreed to follow priorities agreed for each Ward.

In reference to the Housing and Cohesion Officer it was noted that the officer assigned to the area continued to deliver well.

With regards to the Stronger Communities Grant, Members heard how the opening ceremony for the Children's Cycle Path in Mapplewell Park would follow in due course and the Area Manager had recommended that the Greenspace Group invite all and Members of the grant panel.

Members noted the underspend of £76,211 and comments were made regarding the value for money achieved from all commissions and projects. It was acknowledged that workshops had been arranged to consider the outcome of the cost-of-living workshops, and any gaps in provision the Area Council may wish to consider addressing using the budget available.

**RESOLVED:-**

- (i) that the North Area Council notes the existing budget position and the existing funding commitments;
- (ii) that the update regarding the Anti-Poverty contract be noted;
- (iii) that the update regarding the Clean and Green Steering Group be noted;
- (iv) that the intention to hold two further workshops regarding the increased cost of living in October with wider stakeholder participation be noted; and
- (v) that the updated projected spend, in appendix 1, be noted.

**21 Report on the use of Ward Alliance Funds (Nac.12.09.2022/9)**

The Area Council Manager introduced the item, noting the current figures remaining in each Ward Alliance Fund. It was acknowledged that some Ward Alliances may have recently met, or were due to meet, which would have an impact on the values remaining. Members were reminded that around six months of the financial year remained.

**RESOLVED** that each Ward in the North Area Council area prioritises the efficient expenditure of the Ward Alliance Funds 2022/23, in line with the guidance on spend.

**22 Notes from the Ward Alliances (Nac.12.09.2022/10)**

The meeting received the notes from the Darton East Ward Alliance held on 14 June and 12 July 2022; Darton West Ward Alliance held on 27 July 2022; Old Town Ward Alliance held on 12 July 2022; and St Helen's Ward Alliance held on 30 June 2022.

Councillor Hunt provided an update regarding the work in Darton East. He remarked that there were a number of Ward Alliance Fund applications pending, and it was thought that the budget remaining within the Ward Alliance Fund may be tight. Members were made aware of summer activities held in Mapplewell Park, which had been arranged with the Community Development Officer and supported by volunteers. An average of 15-20 young people attended each session with around 50-60 at the last one held. A disco was also held at the Mapplewell Village Hall

which was well attended. Members heard that Darton East Making a Difference Awards had been arranged to take place on 30 September 2022 to recognise the contribution of groups and volunteers in the area.

Councillor T Cave spoke of the work of Darton West Ward Alliance, noting that the Ward Alliance Fund was likely to be stretched by the end of the financial year. The recent focus had been on the summer activity plan, which had taken place in different venues throughout the Ward. Thanks were given to the work of the Area Team in establishing the programme and thanks were also given to members of the Ward Alliance who volunteered. Attendance had been varied but it had been generally successful and would provide learning for future years.

Mention was made of the hanging baskets which had looked good but were only in situ for a short space of time, with the Alliance being disappointed with the service received. It was noted that the Ward Alliance had consciously started to plan early for Christmas events to ensure they were coordinated within the Ward.

Councillor Newing noted issues with hanging baskets in the Old Town Ward which had resulted in a decision to defer installation until next year, which in hindsight was the correct decision due to the exceptionally hot weather. Planning was ongoing in relation to the planting of spring bulbs and the coordination of Christmas events and siting of Christmas trees.

An update on the work in the St Helen's Ward was provided by the Mayor, Councillor Tattersall. It was noted that Ad Astra had organised training for community volunteers including first aid and food hygiene, which had received lots of interest. The seating in Smithies Recreation Ground had received funding to be repainted, and work had recently started. Members heard how discussions had taken place with Twiggs regarding the installation of the Memorial Bench and associated unveiling.

St Helen's Gala had been recently held and was well attended, and the Alliance had turned their attention towards planning of Christmas events and the siting of trees.

It was noted that St Helen's Ward had been fortunate to have the hanging baskets installed early in the season, many of which had been supported by local businesses, both in sponsoring and watering.

**RESOLVED** that the notes and updates from the respective Ward Alliances be noted.

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Chair



<b>MEETING:</b>	Penistone Area Council
<b>DATE:</b>	Thursday 15 September 2022
<b>TIME:</b>	10.00 am
<b>VENUE:</b>	Council Chamber, Penistone Town Hall

## MINUTES

**Present** Councillors Barnard (Chair), Greenhough, Hand-Davis and Lowe-Flello

### 15 Declarations of pecuniary and non-pecuniary interests

No Members declared an interest in any item on the agenda.

### 16 Minutes of the Penistone Area Council meeting held on 21st July, 2022 (Pac.15.09.2022/2)

The Area Council received the minutes of the previous meeting held on 21<sup>st</sup> July, 2022.

**RESOLVED** that the minutes of the Penistone Area Council meeting held on the 21<sup>st</sup> July, 2022 be approved as a true and correct record.

### 17 Notes from the Penistone Ward Alliances held on 14th July and 11th August, 2022 (Pac.15.09.2022/3)

The meeting received the notes from the Penistone Ward Alliance meetings held on 14<sup>th</sup> July and 11<sup>th</sup> August, 2022.

**RESOLVED** that the notes from the Penistone Ward Alliance meetings held on 14<sup>th</sup> July and 11<sup>th</sup> August, 2022 be received.

### 18 Report on the Use of Ward Alliance Funds (Pac.15.09.2022/4)

Members received the report, noting its contents. The Area Council Manager drew particular attention to £3875 which remained in the Schools Out Fund which would be kept aside for the February Half Term. Members were informed that no further projects had been approved since the publishing of the report.

**RESOLVED** that the report be noted.

### 19 Quarter 1 (April - June 2022) Performance Report (Pac.15.09.2022/5)

The Area Council Manager provided members with an overview of performance for Quarter 1 and all contracted Services.

Members attention was brought to the comparison chart for the years 2020/21 2021/22 to 2022/23 showing a positive move in the right direction following the pandemic in all areas.

Members heard how the Clean, Green and Tidy service had seen a significant increase in volunteers and that all targets were being reached and in particular targets on work with groups and parishes were being exceeded. 13 individual projects based on requests had been completed, 18 social action initiatives had been led, 27 activities working with businesses and 250 whips had been planted at Hood Green. Activities with schools remained on hold but further work had been planned for the summer holidays including activities were possible. A number of staffing changes had taken place during the quarter but a Team Leader and Apprentice remained. Members raised concerns around the lack of communication on where and when works would be carried out in the area. The Area Council Manager informed members that this would be raised with the Twiggs Team.

Members were informed that the report on the Age UK contracts covered only April until the end of May 2022 due to the contract ending. For Lot 1 during the quarter there had been 26 active volunteers, 4 new service users and 40 existing service users and 71 people using the community car scheme which was a substantial increase. Information and advice had provided 7.25 hours of advice.

All community activities in Lot 2 were up and running with 23 new participants. Councillors had been invited to attend some of the groups to have a drink and chat with some of the service users. Men in sheds was going well and had links with Penistone Theatre Group and taken part in projects with Twiggs and the IKIC Centre.

Lot 3 had seen a site identified on Cubley Hill for a bench as part of the Take a Seat Campaign with others soon to follow.

Members were informed that the newly commissioned contract which commenced on 1<sup>st</sup> June, 2022 would be reported into the Quarter 2 performance report. Borough wide AGE UK Love Later Life events would be taking place week commencing 26<sup>th</sup> September, 2022 with members invited to attend events for the Penistone area including a walk around Wentworth Castle Gardens and a quiz and lunch event in Crow Edge on the 30<sup>th</sup> September. Planning had commenced into the winter warmth events with sloppy slippers. Members requested that 3 smaller events in both of the Penistone Areas would be more advantageous than the 2 larger more central events in order to reach those in the outlying villages who would not normally be able to attend.

Barnsley Citizen's Advice Bureau had supported 58 clients in the quarter and £394 of debt managed and £9,029 of benefits claimed. Conversations had taken place around holding drop in sessions alongside the offer of a phone and web service. The demand for help with the increase of energy costs had not shown within the quarter but it was expected to come through in the future.

The DIAL contract which was due to end in December, 2022 had resumed face to face appointments on Tuesday mornings alongside phone and web appointment and had dealt with 57 issues within the quarter. Members were informed that whilst the

numbers were significantly lower than quarter 1 in 2021/22 which were 170 they were still above target. The majority of issues were around blue badges, PIP and benefit appeals. Members heard how there was a shortage of qualified information and advice support workers and that there had been a drive to recruit more to the posts.

Members were informed that 3 of the first round of projects funded under the Supporting Young People Grant Fund had concluded including the Penistone FM, Girl Guides and the Leisure Centre. Three projects remained active including the Ad Astra, Penistone Grammar School and Angel Voices. The Penistone Grammar School – Mind for the Future project had resulted in a significant decrease in pupil referrals to the CAMHS service which was hailed as a big success.

Councillor Barnard temporarily left the meeting and Councillor Greenhough was elected as temporary Chair.

Angel Voices had carried out a number of outdoor events during the summer months which had resulted in improved mental health and wellbeing for the people who had taken part. A total of £1196 had been raised through the concerts held with money being returned to Cawthorne Hall, St Johns Church in Penistone and Springvale where the concerts had been held.

**RESOLVED** that the report be noted.

## **20 Procurement and Financial Summary Report (Pac.15.09.2022/6)**

The item was introduced by the Area Council Manager who drew members attention to the DIAL contract that was due to expire at the end of December, 2022. A further application had been received for a 12 month contract at a cost of £5198. Members were informed that following later consideration of what the future Welfare Advice Service offer would look like, it would be recommended to proceed with a grant panel to avoid any gaps between the new service coming into effect. An application had been received from Angel Voices at a cost of £8650, to carry out a similar project to an older age group due to the success of the Younger Peoples project. A grant panel would be arranged for the end of September.

At this point in proceedings, Councillor Barnard returned to the meeting and resumed Chair.

Members noted that a total of £24,834 remained in the grant pot and were advised that should both applications for funding be approved, a total of £10,986 would remain.

The Working Together Grant Fund – Supporting Young People had 4 projects approved at a total cost of £40,574 resulting in an overspend of £574 which would be added from the main Working Together Grant Fund budget.

Members had taken part in a robust review workshop for the future Clean, Green and Tidy Service during August 2022 to consider future requirements for the service. Members agreed to allocate £100,000 from the 2023/24 Penistone Area Council budget for the first year of a one plus one plus one contract commencing on 1<sup>st</sup> April, 2023. Members were presented with 2 options for how they would wish to progress the procurement exercise as outlined in the report and opted for the more flexible

approach of giving the Executive Director Public Health and Communities delegated powers with a view to being consulted and providing input on the specification outside of the formal Area Council meetings.

The Penistone Ward Alliance had an overall total of £14,665.23 remaining in the 2022/23 budget. This was to be reviewed by members at the next Area Council Members as to whether they would wish to allocate additional funds from the main budget for future spend.

A workshop had been held on 8<sup>th</sup> September, 2022 to review Area Council Priorities and it had been agreed to keep the existing priorities with a view to focus on the cost of living pressures.

Members were provided with an overview of the 2022/23 budget. It was noted that of the £101,904 remaining that £13,845 was ringfenced money from the Self Isolation Fund covid pot and remained to be allocated.

**RESOLVED:-**

(i) that the update on contracts funded by the existing Supporting Isolated and Older People Grant fund and new contract position be noted;

(ii) that the update on the current financial position of the Penistone Working Together Fund be received and the applications requiring a decision for funding be noted;

(iii) that the update on the Supporting Young People ringfenced funds within the existing Working Together Grant Fund and the update on the progress with round 2 of the funding be received;

(iv) that the updates on the Clean and Tidy contract started in April 2020 be noted;

(v) that £100k from the 2023/24 Penistone Area Council budget to procure a future service of the Clean and Tidy Contract on a one plus one plus one basis to commence for 12 months from April, 2023 be approved;

(vi) that, in relation to the Clean and Tidy Contract, the option to give the Executive Director Public Health and Communities devolved responsibility to agree all necessary paperwork to take forward the procurement of the service following consultation with members of the Penistone Area Council be approved;

(vii) that the outcomes from the workshop held on 8<sup>th</sup> September, 2022 in relation to the review of Penistone Area Council Priorities be agreed;

(viii) that the update on the Ward Alliance budget be noted;

(ix) that the current financial budget position for 2022/23 and record of allocated spend be noted.

**21 Welfare Services Review (Pac.15.09.2022/7)**

The Area Council Manager provided members with an update and background information to the Welfare Services Review.

Members were informed that the Healthier Communities Service funded a town centre based core welfare provision which offered information and guidance through a consortium of services such as CAB, DIAL and Age UK and were looking at the feasibility of a universal borough wide provision.

A review of the existing provision funded by all the Area Councils and Ward Alliances across the Borough was held and it was deemed that there were insufficient funds to expand the centrally commissioned provision to cover all areas.

Each Area Council had provided data on their locality-based advice services to evidence the level of demand spanning from 2019 to 2022 which had indicated a significant need across the borough for the services commissioned.

A number of opportunities were set out to members if they were to opt for combined commissioning including condensing management fees, encouraging collaborative tendering by providers to co-deliver, all providers operating to the same standards and AQS accredited, the approved provider list would be concise and would give the opportunity to collect performance data in a standardised way between the areas.

Threats identified would be the unknown impact for the cost of living crisis which would require an uplift in contract values to ensure the same standard of provision is provided or a reduced delivery expectation.

A number of options were set out to members on how they could progress. Members raised concerns around the option to align commissioning cycles, with the potential to lose control of funding to other areas that would be deemed more in need.

The consensus of members was to continue to commission a welfare provision for Penistone on an independent cycle based on local need through the Penistone Area Council grant funds.

**RESOLVED:-**

- (i) that the report be noted;
- (ii) that Option 7.2 set out in the report, to continue to commission a welfare provision service for the Penistone Area on an independent cycle, based on local need through the Penistone Area Council grant funds be the preferred choice for the Penistone Area; and
- (iii) that the proposal to take the preferred option to an Area Council Workshop to be arranged in the future be agreed.

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Chair

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<b>MEETING:</b>	North East Area Council
<b>DATE:</b>	Thursday 22 September 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Meeting Room 2, Barnsley Town Hall

## MINUTES

**Present** Councillors Hayward (Chair), Green, Houghton CBE, Makinson, Peace, Richardson and Webster

### 17 Declarations of Pecuniary and Non-Pecuniary Interests

There were no declarations of pecuniary or non-pecuniary interests.

### 18 Ms C Donovan - Area Council Manager

Rachel Payling (Head of Service Stronger Communities) informed Members of the Council that Ms C Donovan (Area Council Manager) was off work ill and was likely to be away for some time. A 'get well' card was circulated for all Members to sign.

The Chair and Members of the Area Council asked that their best wishes for a speedy recovery be conveyed to Ms Donovan.

Rachel Payling then briefly outlined the arrangements in place to provide appropriate cover whilst Ms Donovan was indisposed.

### 19 Minutes of the Previous Meeting of North East Area Council held on 14th July, 2022 (Neac.22.9.2022/2)

The meeting considered the minutes from the previous meeting of the North East Area Council held on the 14<sup>th</sup> July, 2022.

**RESOLVED** that the minutes of the North East Area Council held on 14<sup>th</sup> July, 2022 be approved as a true and correct record subject to:

- The addition of Councillor Sir Steve Houghton CBE to the list of those present
- The deletion of the name 'Councillor Lamb' from Minute 11 'Michelle Cooper Ad Astra- Listening Support Service in Carlton and Shafton Outwood Academy Project Update' and the substitution of the name Councillor Houghton.

### 20 Age UK Update

Ms S Ramsden and Ms N Stokes from Age UK attended the meeting and gave a presentation on the operation and success of the North East Area Social Inclusion and Dementia Initiative over the last year.

The presentation gave details of the following:

- Key milestones included:

- An Annual Love Later Life event which had been undertaken as part of the Age Friendly Barnsley Festival
- The Service Leaflet and Brand was now in place
- There had been a targeted leaflet drop across the whole of the North East Area
- There had been active communications within social and traditional media outlets including Facebook, Twitter and the Barnsley Chronicle
- The initiative worked with, amongst others, the following:
  - Area Councils, Ward Alliances and the Area Team
  - Various Community Groups and the U3A
  - Community Facilities
  - Volunteers
  - Local Older people
  - Commissioned Services and particularly the CAB
  - Other third-party organisation
  - Funders
  - Local businesses
  - The Barnsley Older People Physical Activity Alliance (BOPPA)
  - Age friendly Barnsley Multi-Agency Groups
- In relation to the delivery of services:
  - There had been 101 one to one sessions held for 79 females and 22 males.
  - There had been 5,600 attendees at various activities throughout the year
  - There were 17 active volunteers with five new volunteers
  - A total of 1,079 hours had been delivered with a Social Value of around £13,000
  - Many shops and local businesses were now Age/Dementia friendly
  - A total of 11 events and one day out had been organised
- Work of the Information and Advice Service - £97,000 Benefit Gains had been obtained for the North East Ward Area – this had been achieved through the support of one day per week of specialist support time
  - Full support was provided for Pension age persons only
  - Support had included, amongst other things, for benefit checks, housing advice, care packages, blue badge support and the provision of support for will writing
- BOPPAA – aimed to provide activities aimed at preventing hospital admissions. Events had included Healthy Bones, Tai Chi, Yoga, Walking Groups and Bowls. Arising out of this, reference was made to the Digital Project, its aims and objectives and the support provided
- Events and Celebrations had included Winter Wellbeing, Jubilee Parties, Music in Care Homes, Age Friendly events, a Seaside trip and sloppy slippers, Love Later Life events together with a number of seasonal events
- Volunteers – five new volunteers had been recruited and a total of 17 volunteers were now available. As mentioned previously, the Volunteer Hours (1079) had achieved an equivalent Social Value of around £13,000. New volunteer roles had been created, recruitment was being undertaken and a new training event was being prepared
- Key Challenges included transport and mobility issues, volunteer recruitment and retention, the prioritisation of available resources and reaching the most vulnerable and unnoticed



- Next steps and areas of focus included training and development for TARA, Covid recovery for many older people, work to identify and support the hard to reach, Volunteer recruitment events, Digital inclusion, Age Friendly Barnsley (including Take a Seat), work with Dementia Friendly Groups, Winter Warmer events, Love Later Life events, Social inclusion events and events for Halloween and Christmas as well as other numerous events within each ward

Arising out of the above, reference was then made to the following:

- The dates for events planned would be provided for all Members of the Area Council. Information was also provided on the website and would be circulated round all networks and groups in the area
- There was a discussion of the way in which demand for services could be met. Particular reference was made to the way in which provision was adapted to meet changing demands as well as the consultation held with service users and potential users to ensure that needs were catered for where possible
- It was noted that a Love Later Life event was to be held on Monday in the North East Ward and a group was to start in the Dog Hill area of Royston on the 1<sup>st</sup> October. Details would be provided to the Area Council Manager so that appropriate contact could be made
- There was a discussion of the potential implications of the cost-of-living crisis and arising out of this information was provided about the services available, how these were accessed and provided and of how people could be appropriately signposted
- In response to specific questioning, information was provided about the ways in which service delivery had changed since the ending of the lockdowns due to the Covid pandemic

**RESOLVED** that Ms Ramsden and Ms Stokes be thanked for their presentation, for attending the meeting and for answering Members questions.

## 21 Smoking Cessation Update

Ms S Sverdloff (Community Stop Smoking Advisor) and Ms A Longden attended the meeting and gave a presentation on the current position with regard to the Smoking Cessation Initiative which included an overview of the project, the current performance against the set targets, the developments that had taken place as well as the aims for the future.

The presentation gave details of the following:

- Smoking prevalence for adults over 18 in the North East Area with comparisons to Barnsley as a whole. It was noted that just over one in four adults in the North East Area were smokers. This was consistently higher than the rates for Barnsley during the period 2014 to 2016, however the current rate of 25.5% was the lowest ever since 2013
- Contract performance from November 2021 to date. Difficulties had been encountered because of the lockdowns which meant there was limited opportunity to promote the service, however, targets were now largely already

- being hit and were likely to be exceeded. In relation to registrations into the service it was noted that there had been an increase between 2020 and 2022
- Information was provided about the 4-week quit rate. This indicated that 69% had quit, 16% and not quit and 15% had been lost to follow up
  - With the exception of December 2021, the 12-week quit rate was in the middle to high 70%'s
  - Development Work included SCIP visits engaging with, amongst others, GP's and pharmacies, attendance at various events, Service Promotion via social media and various training events
  - Going forward the service would
    - Continue to develop and work towards the Key Performance Indicators
    - Continue to work towards the governments smokefree agenda
    - Identify new areas for development
    - Continue with Lung Heath Checks
  - The Khan Review had been published in June 2022. An examination of this indicated that without continued intervention the target of making England Smoke Free by 2030 would be missed by an estimated 7 years with the poorest areas in society not expected to meet the target until 2044. It was clear, therefore, that to truly 'level up' health and wealth, the government would need to tackle the crippling burden that smoking had on the most disadvantaged communities

The presentation concluded by giving members details of the very positive feedback received to the initiative.

In the ensuing discussion, the following matters were highlighted:

- The Area Council Manager reported that the Stop Smoking Outreach Service was now to be funded centrally until at least October 2023 and there was, therefore, no need to consider the proposal within the Procurement and Financial Update report to be considered later in the meeting, to provide part funding for the Stop Smoking Advisor. This proposal was very much welcomed
- It was noted that support from the service would also be provided for the users of e-cigarettes
- Whilst the service had continued throughout the Covid pandemic largely via telephone consultation, it was pleasing to be able to reinstate 'normal' service delivery
- Comparative statistical for the North East Area with the rest of the Borough could be provided
- It was noted that the Salvation Army was to provide a drop-in session once a fortnight and if anyone wanted to become involved with this or any other group they should contact Sarah Sverdloff direct

**RESOLVED** that Ms S Sverdloff and Ms Longden be thanked for their presentation, for attending the meeting and for answering Members questions.

## **22 Quarter 1 (April to June) Performance Report (Neac.22.9.2022/5)**

Lisa Phelan, Area Council Manager, presented a report, which was in a slightly different format to previous reports, giving an oversight and update on the delivery of the commissioned projects for Quarter 1 (2022/23).

The report outlined, amongst other things, how the projects within the Area Council area were meeting the Council's Strategic Priorities and the 20/30 Ambitions. It also gave details of how projects were being delivered together with performance data against targets where appropriate. It was reported that all appropriate contract and management meetings had been held and there were no issues or concerns to raise.

It was noted that services were provided on a needs basis, however, some wards had additional needs compared to others. Questions were asked, therefore, if there were any areas of concern had been identified where additional work or intervention was needed. The Area Council Manager reported that such matters were regularly addressed as a review of priorities and future commitments was discussed. Appropriate expertise was brought in as and when required, for example, data was to be provided in the future about youth work, an examination was to be taken of possible 'gaps' in services and work was continuing with the Children's Services Directorate in order to identify such gaps or indeed duplication as well. The priority was to be innovative in service delivery and to provide early intervention, help and support in areas of greatest need.

**RESOLVED** that the performance report for Quarter 1 (2022/23) (April to June) be noted.

## **23 Procurement and Financial Update (Neac.22.9.2022/6)**

Lisa Phelan, Area Council Manager, submitted a report providing Members with an up-to-date overview of the Area Council's current priorities. It provided an overview of all current contracts, contract extensions, Service Level Agreements and Grant Funded Projects together with the associated timescales.

It outlined the financial position to date for 2022/23 and gave details of the projected financial position to 2023/34, with the financial projections assuming that the base income remained the same and that the existing services were maintained.

The report indicated that, as in previous years, a Grant Panel had met to consider the award of grants from the Youth Development Fund and three recommendations had been submitted for approval. In addition, the Panel had also discussed the possibility of creating opportunities for a more equitable and sustainable approach across the area and Members had asked the Area Council Manager to provide an options appraisal for further discussion and a workshop meeting was to be arranged to discuss this further.

An appendix to the report also gave details of the work of the Stop Smoking Outreach Service for which a contribution of £19,261 had been recommended, however, as previously reported, this was now to be funded centrally and so this recommendation was no longer required.

Appendix 3 to the report provided an update of the locality-based review of welfare service provision and presented options for possible future service provision.

It was noted that all Area Councils were to consider future welfare service provision. Arising out of this, there was a brief discussion of the ways in which resources could be maximised possibly by the introduction of one contract for all Area Councils which could

- be individually tailored to meet the needs of each area
- Involve external agencies such as DIAL, AGE UK and the CAB etc.
- enable economies of scale to be achieved.

It was suggested that a working party/workshop meeting would be arranged to discuss this approach and the practicalities thereof prior to the involvement of any external agencies.

#### **RESOLVED:**

- (i) that the current priorities and overview of all current contracts, contract extensions, Service Level Agreements and Grant Funded projects, together with the associated timescales, be noted;
- (ii) that the financial position to date for 2022/23 and the projected expenditure and associated financial assumptions, including future proposals to 2023/24 as outlined in Appendices 1 and 2 of the report be noted and supported;
- (iii) that the recommendations from the Youth Development Fund Panel to fund the following three projects be approved:
  - Ad Astra, Young Peoples Group Sessions in School – Carlton Community College £6,000
  - Ad Astra, Young Peoples Group Sessions in School – Shafton Advanced Learning Centre £6,000
  - Ad Astra, Young Peoples 1-1 support – Carlton Community College £6,680
- (iv) That a Working Group/Workshop be arranged to further discuss the possibility of creating opportunities for a more equitable and sustainable approach to the allocation of Youth development Funding; and
- (v) That the proposals for a locality-based review of welfare service provision be noted and that a Working Group/Workshop be arranged to discuss options for possible future service provision.

#### **24 Notes of the Following Ward Alliances with Feedback from each Ward Alliance Chair (Neac.22.9.2022/7)**

The meeting received notes from the Cudworth, Monk Bretton, North East and Royston Ward Alliances held throughout July and September. The following updates were noted:-

*Cudworth* – there had been a busy summer programme and further feedback could be provided. Dorothy Hyman was proposing to host events in October half term and further details and costings were awaited.

There had been a break-in of the container at Pocket Park and the gazebos had been stolen. In view of the fact that these were used in other areas, the Ward Alliance had asked if a financial contribution could be made towards their replacement. Once replaced they would have to be kept at a different location for security reasons. Details of actual costings were being obtained which could then be considered by other Ward Alliances. Councillor Makinson also stated that the North East Ward had a large gazebo which could also be loaned to other areas if required.

The Environment Group had lost some members as a result of the Covid pandemic but others had now joined and further events were being planned.

The Food Bank in Cudworth was also continuing to run successfully and was available for people from the whole of the area.

*Monk Bretton* – at the last meeting grant applications had been awarded to various groups including Physical Features (Gala) (part funding), Monk Bretton Ari Scouts (part funding) and Jolly Good Communities (part funding).

The activities over the summer had been successful with good attendance. Money had been allocated for the arrangements for Remembrance Sunday and a meeting was to be held next week to agree those arrangements. Councillor Houghton suggested that Members should contact Matthew Bell (Head of Highways) as it was important that all remembrance events went ahead without a hitch. There was a discussion about liability insurance and related issues and Rachel Payling confirmed that Councillors had appropriate liability insurance cover whilst undertaking Council activities.

Councillor Richardson circulated the minutes of the Ward Alliance held last week. He made particular reference to the costings associated with the provision of Christmas Trees within the area. Similar costing issues had been encountered with the provision of hanging baskets. It was suggested that Members should discuss these issues with appropriate officers to see if the areas of concern could be addressed. Rachel Payling would take this matter up as it might be possible to reduce costs and achieve economies of scale on behalf of all Ward Alliances.

*Royston* – No meetings had been held since July as the September meeting had been delayed because of holidays. It was due to be held next Monday.

The Barnsley in Bloom celebrations were due to be held in mid-October in the Town Hall and there had been two entries, Royston Canal Club and Royston Green Spaces.

The Green Space Group was continuing to meet monthly and fundraising had continued at the Gala. Over £600 had been raised and spend on various projects. In addition, scouts had also continued fund raising.

Support was also being given to the Friends of Royston Group and a Food Bank was being run by the Royston Salvation Army.

*North East* – there had been two meetings and a lot of time had been spent on planning to ensure that there was appropriate organisation in place and that funding was appropriately allocated going forward. Investigation were being undertaken to possibly organise a Volunteer of the Year event at the Town Hall in March 2023 and it was hoped that winners could be given vouchers to spend in the local area, thereby, assisting the local business community.

Arising out of the above, there was a discussion about how best volunteer presentations could be organised. It was noted that a 10-year anniversary celebration was being considered and planned for all volunteers and there was a discussion as to whether or not this should be a centrally organised event for all Area Councils or whether these should be more local events. Rachel Payling briefly outlined the discussions that were taking place, how success stories might be captured and what type of presentation/event might be considered.

**RESOLVED** that the notes from the Ward Alliances be received.

## **25 Report on the Use of Ward Alliance Funds (Neac.22.9.2022/8)**

Lisa Phelan, Area Council Manager, presented this report which informed Members of the agreed spend to date from Ward Alliance Funds within the North East Area for 2022/23 and appendices to the report outlined the profile of the spending for each Ward Alliance together with the remaining allocations available. This also gave details of the remaining allocations carried forward for the financial period 2021/22.

It was reported that future reports would provide a narrative alongside the financial data showing monitoring undertaken of the spending against the allocated budget/finance. It was also intended that the detailed narrative report would be provided every six months.

Arising out of the discussion, a request was made for an update to be provided on parking enforcement and Phase 2 of the Shop Front Schemes.

**RESOLVED** that the report be noted.

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Chair

<b>MEETING:</b>	Central Area Council
<b>DATE:</b>	Wednesday 19 October 2022
<b>TIME:</b>	4.00 pm
<b>VENUE:</b>	Worsbrough Common Community Centre, Warren Quarry Lane, Barnsley

## MINUTES

**Present** Councillors Williams (Chair), Bowser, Clarke, P. Fielding, Lodge, Moyes, Ramchandani, Shirt and Wray

### 15 Minute Silence

A minute silence was held as a mark of respect for the recent passing of former Deputy Leader, Councillor Jim Andrews BEM.

### 16 Declaration of Pecuniary and Non-Pecuniary Interests

There were no declarations of pecuniary or non-pecuniary interests.

### 17 Notes of the Inquorate Meeting of the Central Area Council held on 21st September, 2022 (Cen.19.10.2022/2)

The meeting received the notes from the inquorate meeting of the Central Area Council Members held on 21<sup>st</sup> September, 2022 (as appended to the minutes).

Members considered the recommendations contained within the notes.

#### RESOLVED:-

- (i) that the minutes from the Central Area Council held on 6<sup>th</sup> July, 2022 be approved as a true and correct record;
- (ii) that members note the Healthy Heart presentation and Kaye be thanked for attending the meeting, for the presentation and for answering members questions and that thanks be passed to members of the Team for all their hard work;
- (iii) that the Performance Management Report be received;
- (iv) that the overview of Central Area Council's current priorities, and overview of all current contract, contract extensions, Service Level Agreements and Well-Being Fund Projects, with associated timescales, be noted;
- (v) that the financial position to date for 2022-2023 and the projected expenditure, including future proposals, to 2023-24 as outlined in Appendices 1-2 of the report be noted;

- (vi) that following the awarded Arts Council funding for Creative Recovery. The Executive Director Public Health and Communities be authorised to complete necessary paperwork in order to release the previously approved grant funding;
- (vii) that the Welfare Services Review paper at appendix 3 to the report be noted and that a workshop be convened to consider the options in more detail;
- (viii) that £7,725 for the extension of the DIAL grant for 3 months to 31<sup>st</sup> March, 2023 be approved;
- (ix) that the scaled back service from CAB in order to allow an extension to 31<sup>st</sup> March, 2023 at no extra cost be noted;
- (x) that the expiration on the 31<sup>st</sup> March, 2023 of the YMCA 'Building Emotional Resilience and Wellbeing in Children and Young People Aged 8-14 Years' offer be noted and that decisions regarding the next steps be ratified at the Area Council to be held on 9<sup>th</sup> November, 2022;
- (xi) that the notes of the respective Ward Alliances be received; and
- (xii) that the report on the Ward Alliance Funds be noted

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Chair



<b>MEETING:</b>	Central Area Council
<b>DATE:</b>	Wednesday 21 September 2022
<b>TIME:</b>	2.00 pm
<b>VENUE:</b>	Reception Room - Barnsley Town Hall

## NOTES OF AN INQUORATE MEETING

**Present** Councillors Williams (Chair), Bowser, Clarke, P. Fielding, W. Fielding, Gillis, Lodge, Mitchell and Wray

### 8 Declaration of Pecuniary and Non-Pecuniary Interests

There were no declarations of pecuniary or non-pecuniary interests.

### 9 Minutes of the Previous Meeting of Central Area Council held on 6 July 2022 (Cen.21.09.2022/2)

The meeting considered the minutes from the previous meeting of the Central Area Council held on 6<sup>th</sup> July, 2022.

**RECOMMENDED** that the minutes from the Central Area Council held on 6<sup>th</sup> July, 2022 be approved as a true and correct record.

### 10 Heart Health - Kaye Mann (Cen.21.09.2022/3)

Kaye Mann, BMBC Public Health Team, was welcomed to the meeting.

Members were provided with an update on the collaborative approach to improving Heart Health in Barnsley by health partners from the hospital, Public Health, CCG, GP's, Pharmacies and Primary Care.

Members heard how heart disease, strokes and cardiovascular disease were one of the biggest killers in the country and that Barnsley's mortality rate was significantly above national averages. Statistics revealed that over 36,000 people were living with heart health issues and that every 13 hours someone passes away which equated to 55 deaths each month.

The aim of the group was to focus on prevention in early detection rather than treating heart health following something happening to try and reduce mortality and save lives. 80% of heart attacks and strokes are avoidable so a targeted approach across a number of health services had been designed to reach those most in need.

Members were informed that from the first signs of stroke symptoms such as slurred speech, drooping face and unable to lift their arms to seeking medical attention in Barnsley averaged at 15 hours, whereas the national average was 3 hours. It was advised that if a stroke was suspected then to dial 999 as Barnsley Hospital was not equipped with the specific medication required to help.

There were a number of non-modifiable risk factors of heart health including gender, age, genetics and ethnicity. But other factors such as high blood pressure, smoking, obesity, high cholesterol and diabetes could be addressed.

The 'How's Thi Ticker' campaign that had been carried out in the Dearne and North area to target men in their 50's and 60s who were the main high risk category. This was now expanding across the Borough in community centres, libraries and market stalls to try to capture as many people as they could.

The NHS had commissioned a health check service in areas of deprivation to check blood pressure, age, height and weight to identify risk of heart disease.

In the ensuing discussion matters of a general and detailed nature were raised and answers were given to members' questions where appropriate.

**RECOMMENDED** that members note the presentation and Kaye be thanked for attending the meeting, for the presentation and for answering members questions and that thanks be passed to members of the Team for all their hard work.

#### **11 Performance Management Report Q1 (Cen.21.09.2022/4)**

Members of the committee drew their attention to the detailed Q1 performance report and case studies.

Members raised previous concerns regarding numbers of interactions in the Dodworth ward for the DIAL contract. It was reported that this had been addressed with the provider and that a number of promotional leaflet drops had taken place in the ward and an update would be provided in the Q2 performance report to be submitted to a future meeting.

**RECOMMENDED** that the report be received.

#### **12 Procurement and Financial Update (Cen.21.09.2022/5)**

The Area Council Manager introduced the item, noting that members would be unable to make any decisions due to the meeting being inquorate.

Members attention was drawn to the priorities and overviews of the contracts commissioned through the Area Council. The financial position showed existing contract spending in addition to future budget projections.

Members were provided with background information to the welfare services review and the range of provisions provided across the borough which varied significantly in terms of size and scale. Healthier Communities Officers had worked on the feasibility of a borough wide offer and had found there were insufficient funds to

provide the offer. Area councils had been requested to review their arrangements for welfare services.

The Central Area Council had grant agreements with CAB and DIAL to provide support, advice and guidance. Both were commissioned to the end of December, 2022 and had been asked whether it would be possible to scale down services in order to carry on within their financial budget that they had been commissioned under to stretch to the end of March, 2023. CAB had confirmed that they could provide a scaled down service but DIAL had confirmed it would not be practicable to do.

Members raised questions as to what a scaled back service would look like. They were informed that CAB would involve reducing the number of appointments on offer whereas DIAL were more face to face in the community which would be harder to scale back.

The Area Council Manager informed members that a workshop would be convened to consider the options in more detail with the additional insight from a Business Intelligence colleague to be held on 19<sup>th</sup> October 2022.

#### **RECOMMENDED:-**

(i) that the overview of Central Area Council's current priorities, and overview of all current contracts, contract extensions, Service Level Agreements and Well-being Fund Projects, with associated timescales be noted;

(ii) that the financial position to date for 2022-23 and the projected expenditure, including future proposals, to 2023-24 as outlined in Appendices 1-2 of the report be noted;

(iii) that following the awarded Arts Council funding for Creative Recovery, the Executive Director Public Health and Communities be authorised to complete necessary paperwork in order to release the previously approved grant funding;

(iv) that the Welfare Services Review paper at appendix 3 to the report be noted and that a workshop be convened to consider the options in more detail;

(v) that £7,725 for the extension of the DIAL grant for 3 months to 31<sup>st</sup> March, 2023 be approved;

(vi) that the scaled back service from CAB in order to allow an extension to 31<sup>st</sup> March, 2023 at no extra cost be noted;

(vii) that the expiration on the 31<sup>st</sup> March, 2023 of the YMCA 'Building Emotional Resilience and Wellbeing in Children and Young People Aged 8-14 Years' offer be noted and that decisions regarding the next steps be ratified at the Area Council to be held on 9<sup>th</sup> November, 2022.

### **13 Notes of the Ward Alliances (Cen.21.09.2022/6)**

The meeting received the notes from the following Ward Alliances:- Central held on 27<sup>th</sup> July and 24<sup>th</sup> August, 2022; Dodworth held on 21<sup>st</sup> June and 2<sup>nd</sup> August, 2022; Kingstone held on 13<sup>th</sup> July, 2022; Stairfoot held on 13<sup>th</sup> June and 11<sup>th</sup> July, 2022 and Worsbrough held on 16<sup>th</sup> June and 21<sup>st</sup> July, 2022.

**RECOMMENDED** that the notes of the respective Ward Alliances be received.

**14 Report on the Use of Ward Alliance Funds (Cen.21.09.2022/7)**

Members were made aware of the Ward Alliance Fund finance remaining for allocation.

**RECOMMENDED** that the report be noted.

# Item 29



<b>MEETING:</b>	Cabinet
<b>DATE:</b>	Wednesday 21 September 2022
<b>TIME:</b>	10.00 am
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

**Present** Councillors Houghton CBE (Chair), T. Cave, Gardiner, Higginbottom, Howard, Lamb, Makinson and Platts

**Members in Attendance:** Councillors Cain, Franklin, Newing and Osborne

### 76. Declaration of pecuniary and non-pecuniary interests

There were no declarations of pecuniary or non-pecuniary interests.

### 77. Leader - Call-in of Cabinet decisions

The Leader reported that no decisions from the previous meeting held on 7 September 2022 had been called in.

### 78. Minutes of the previous meeting held on 7 September 2022 (Cab.21.9.2022/3)

The minutes of the meeting held on 7 September 2022 were taken as read and signed by the Chair as a correct record.

### 79. Decisions of Cabinet Spokespersons (Cab.21.9.2022/4)

There were no Records of Decisions by Cabinet Spokespersons under delegated powers to report.

### 80. Petitions received under Standing Order 44 (Cab.21.9.2022/5)

It was reported that no petitions had been received under Standing Order 44.

### 81. Quarter 1 (2022/23) Corporate Performance Report (Cab.21.9.2022/6)

**RESOLVED** that Cabinet:-

1. Notes the contents of the Corporate Performance Report in relation to the delivery of the Corporate Plan priorities and outcomes; and
2. Agrees that the Performance Report is shared with the Overview and Scrutiny Committee to inform and support their ongoing work programme.

### 82. Corporate Finance Performance Quarter 1 2022/23 (Cab.21.9.2022/7)

**RESOLVED** that Cabinet:-

## CORPORATE FINANCE PERFORMANCE

1. Notes the £13.7M projected overspend on the Council's General Fund in 2022/23;
2. Notes that £10.9M of this relates to exceptional risks referenced as part of setting the 22/23 budget in February 2022 which have now materialised;
3. Notes that these cost pressures will be funded via the use of one-off reserves in this financial year pending the development of a mitigation / transformation plan to address anticipated financial pressures in 23/24 and beyond;
4. Notes that the remaining £2.8M relates to unanticipated cost pressures across several Council services;
5. Requests that action plans are drawn up to mitigate overspends as far as is possible and that those are submitted to Cabinet as part of the Q2 performance management update:
  - Children in Care [Children's Services]
  - Assessment & Care Management [Children's Services]
  - Estates – Commercial Rental Income [Growth & Sustainability]
  - Car Parking Income [Growth & Sustainability]
  - Home to School Transport [Growth & Sustainability]
  - Assisted Living Technologies [Public Health & Communities]
  - Legal Costs / Income Shortfall [Core]
6. Notes the current 22/23 forecast position on the Housing Revenue Account;
7. Approves the write off of historic bad debts totalling £0.9M as detailed in the report.

#### **CAPITAL PROGRAMME PERFORMANCE**

8. Notes the forecast position on the Capital Programme (paragraphs 2.11 to 2.17 of the report refers); and

#### **TREASURY MANAGEMENT**

9. Notes the key messages from the Council's Q1 Treasury Management activities (paragraphs 2.18 – 2.28 of the report refers).

#### **83. Barnsley: A Fostering Friendly Employer (Cab.21.9.2022/8)**

**RESOLVED** that Cabinet supports the proposal for the Council to become a National Fostering Network 'Fostering Friendly' employer.

#### **84. Outcomes of the Joint Targeted Local Area Inspection (JTAI) of Children's Social Care (Cab.21.9.2022/9)**

#### **RECOMMENDATION TO FULL COUNCIL ON 29 SEPTEMBER 2022**

**RESOLVED:-**

1. That the outcomes of the Joint Targeted Area Inspection, together with the next steps, be recommended for consideration by Full Council; and
2. That the draft 'Written Statement of Proposed Action' in response to these outcomes be presented for Cabinet's approval at the meeting on 19 October 2022, with this date subject to the Overview and Scrutiny Committee waiving its right to 'call-in' the Statement, if required (please see Paragraph 2.9 of this report).

**85. Proposed Conversion of the Elmhirst Youth Centre into an Education Facility for Pupils with Special Educational Needs (Cab.21.9.2022/10)**

**RESOLVED** that Cabinet approves:-

1. Arrangements leading to the refurbishment and expansion of the former Elmhirst Youth Centre into a satellite facility for providing education to pupils with special educational needs as summarised in the report, with effect from the 2022/2023 school year;
2. The commissioning of up to 40 places for pupils with SEND including complex needs at the Elmhirst Youth Centre, as detailed in the report;
3. The financial implications arising from the report, be included in the Capital Programme and released in accordance with the financial regulations Code of Practice C5.2(a);
4. That, as part of the report's proposals, the granting of a new lease to the NEXUS Multi Academy Trust for up to 25 years at the former Elmhirst Youth Centre at nil rent;
5. That the Head of Property Services be authorised to finalise Heads of Terms for the new lease to the NEXUS Multi Academy Trust; and
6. That the Service Director (Law and Governance) be authorised to complete the new lease to the NEXUS Multi Academy Trust.

**86. High Rise Water Ingress Remediation Works (Cab.21.9.2022/11)**

**RESOLVED** that Cabinet approves:-

1. The project to carry out required remedial works through a tendered planned programme of works to be complete predominately within the 2023-24 financial year; and
2. The required HRA funding for the project up to the total estimated cost of £1.150M.

**87. Levelling Up Fund Project Development (Cab.21.9.2022/12)**

**RESOLVED** that Cabinet:-

1. Approves the continued development of projects included within the Levelling Up Fund bid submissions for Barnsley inclusive of all relevant supporting procurement activity and appointment of providers to support; and
2. Agrees to resource the 'at risk' spend required to take schemes included within both bids up to RIBA Stage 3 from the feasibility fund allocations as provided by SYMCA to support projects in Barnsley.

**88. Transforming Cities Fund A61, A635 Active Travel Schemes, Station Access Schemes Approval to Spend (Cab.21.9.2022/13)**

**RESOLVED** that Cabinet:-

1. Notes the progress on the delivery of the A61 and A635 Active travel schemes;
2. Notes the tender returns show that the prices are within the indicative budget allocation, subject to the due diligence checks which are ongoing.
3. Subject to the approval of funding by SYMCA:-
  - a. Agrees to award the tender to the successful contractor to deliver the works;
  - b. Approves acceptance of grant funding from SYMCA for the construction of the works;
  - c. Approves acceptance of the grant funding from SYMCA for the delivery of the Station Access Improvement Scheme for the Council's Direct Labour Organisation (DLO) to deliver; and
  - d. The Service Director of Finance in consultation with the Executive Directors of Legal and Place be authorised to negotiate the terms and conditions of, and final approval of the SYMCA grant funding agreements, for the delivery of the A61 and A635 Active Travel Schemes.

**89. Exclusion of Public and Press**

**RESOLVED** that the public and press be excluded from the meeting during consideration of the following items, because of the likely disclosure of exempt information as described by the specific paragraphs of Part I of Schedule 12A of the Local Government Act 1972 as amended, as follows:-

<u>Item Number</u>	<u>Type of Information Likely to be Disclosed</u>
15	Paragraph 3

**90. Goldthorpe Market Housing Development - Financial Update (Cab.21.9.2022/15)**

**RESOLVED** that Cabinet:-



1. Approves the revised scheme costs. The scheme has previously been approved in principle and will be financed from a combination of HRA Reserves, 1-4-1 receipts, S106 funding and grant funding;
2. Approves in principle the acceptance of SYMCA Brownfield Funding and SOAHP grant funding (and associated legal sign offs); and
3. Approves the appointment of the preferred contractor following a competitive tender exercise.

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Chair

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<b>MEETING:</b>	Cabinet
<b>DATE:</b>	Wednesday 5 October 2022
<b>TIME:</b>	10.00 am
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

**Present** Councillors Houghton CBE (Chair), T. Cave, Frost, Gardiner, Higginbottom, Makinson and Platts

**Members in Attendance:** Councillors Cain, Cherryholme, Franklin and Osborne

### 91. Declaration of pecuniary and non-pecuniary interests

There were no declarations of pecuniary or non-pecuniary interests.

### 92. Leader - Call-in of Cabinet decisions

The Leader reported that no decisions from the previous meeting held on 21 September 2022 had been called in.

### 93. Minutes of the previous meeting held on 21 September 2022 (Cab.5.10.2022/3)

The minutes of the meeting held on 21 September 2022 were taken as read and signed by the Chair as a correct record.

### 94. Decisions of Cabinet Spokespersons (Cab.5.10.2022/4)

The Record of Decisions taken by Cabinet Spokespersons under delegated powers during the week ending 16 September 2022 was noted.

### 95. Petitions received under Standing Order 44 (Cab.5.10.2022/5)

It was reported that no petitions had been received under Standing Order 44.

### 96. Station Road and Woolley Colliery Road, Darton, Barnsley: Introduction of prohibition of motor vehicles and prohibition of waiting at any time (Cab.5.10.2022/6)

**RESOLVED** that Cabinet:-

1. Overrules the objections received for the reasons set out in the report, and ensures objectors are informed accordingly; and
2. Authorises the Head of Highways and Engineering and the Executive Director, Core Services and Solicitor to the Council to make and implement the Traffic Regulation Order (TRO) as originally published.

**97. Exclusion of Public and Press**

**RESOLVED** that the public and press be excluded from the meeting during consideration of the following items, because of the likely disclosure of exempt information as described by the specific paragraphs of Part I of Schedule 12A of the Local Government Act 1972 as amended, as follows:-

<u>Item Number</u>	<u>Type of Information Likely to be Disclosed</u>
8	Paragraph 3
10	Paragraph 3

**98. Re-Commissioning of the Adult Community Support and Enablement Services (ACSES) Framework (Cab.5.10.2022/8)**

**RESOLVED** that Cabinet:-

1. Approves plans to re-commission the Adult Community Support and Enablement Services (ACSES) Framework following consideration of the financial implications highlighted in section 3.1 of the report;
2. Approves the direct award of existing care packages to the incumbent providers if their tender is successful; therefore, these packages are not subject to competition. As advised by Legal Services, this is achievable based on the Council's obligations under the Care Act to promote wellbeing when carrying out any care or support functions in respect of a person;
3. Notes the complexities of the original TUPE transfer and associated on-costs, the options and risks considered in section 2.6 of the report; and
4. Approves option 2 to continue to pay an enhanced rate associated with services outsourced to the independent sector based on the vulnerability in the care market, including the financial pressures on this sector and risks associated with capacity and demand.

**99. Barnsley's Health and Care Plan and Disposal of Council Asset (Cab.5.10.2022/10)**

**RESOLVED** that Cabinet:-

1. Authorises the acceptance of the surrender of the existing lease of the named asset;
2. Authorises the freehold sale of the asset as laid out in the report; and
3. Authorises the Council to take a lease back of space required for other service delivery as mapped out in the report.

.....  
Chair

# Item 31



<b>MEETING:</b>	Cabinet
<b>DATE:</b>	Wednesday 19 October 2022
<b>TIME:</b>	10.00 am
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

**Present:** Councillors Houghton CBE (Chair), T. Cave, Frost, Higginbottom, Lamb, Makinson and Platts

**Members in Attendance:** Councillors Cain, Cherryholme, Eastwood, Franklin, Newing and Osborne

### 100. Declaration of pecuniary and non-pecuniary interests

There were no declarations of pecuniary or non-pecuniary interests.

### 101. Leader - Call-in of Cabinet decisions

The Leader reported that no decisions from the previous meeting held on 5 October 2022 had been called in.

### 102. Minutes of the previous meeting held on 5 October 2022 (Cab.19.10.2022/3)

The minutes of the meeting held on on 5 October 2022 were taken as read and signed by the Chair as a correct record.

### 103. Decisions of Cabinet Spokespersons (Cab.19.10.2022/4)

There were no Records of Decisions by Cabinet Spokespersons under delegated powers to report.

### 104. Petitions received under Standing Order 44 (Cab.19.10.2022/5)

It was reported that no petitions had been received under Standing Order 44.

### 105. Children and Young People's Early Help Strategy (2022-27) (Cab.19.10.2022/6)

**RESOLVED** that Cabinet:-

1. Notes the contents of the Children and Young People's Early Help Strategy;
2. Endorses the strategy and its publication via the Council Website; and
3. Supports governance arrangements for the delivery of the strategy through community based Early Help Delivery groups within localities.

**106. Joint Targeted Area Inspection of the Multi-agency response to the identification of initial need and risk among vulnerable children: Draft Written Statement of Action (Cab.19.10.2022/7)**

**RESOLVED** that the draft Written Statement of Response to the recent findings of the Joint Targeted Area Inspection, concerning the multi-agency response to the identification of initial need and risk among vulnerable children, be approved for submission to OFSTED by the deadline of 25 October 2022.

**107. Barnsley Council Annual Customer Complaints and Compliments Report - April 2021 to March 2022 (Cab.19.10.2022/8)**

**RESOLVED** that Cabinet receives and notes the information contained within the Barnsley Council Annual Customer Complaints report.

**108. Household Support Grant - October 2022 to March 2023 (Cab.19.10.2022/9)**

**RESOLVED** that Cabinet:-

1. Notes the grant conditions associated with the use of the Household Support Grant, as set out in section 2.1 to 2.4 of the report;
2. Agrees to the proposed spending plan set out in section 2.5 of the report;
3. Agrees to proceed with the priority schemes as outlined in 2.5.3 of the report; and
4. That the Service Director Finance S151 Officer make any necessary changes to the scheme following receipt of final guidance and funding allocation.

**109. Affordable Warmth Charter (Cab.19.10.2022/10)**

**RESOLVED** that Cabinet:-

1. Endorses the Affordable Warmth Charter as a measure of commitment for achieving affordable warmth across the borough; and
2. Agrees to the sign-up process for the Affordable Warmth Charter.

**110. Exclusion of Public and Press**

**RESOLVED** that the public and press be excluded from the meeting during consideration of the following items, because of the likely disclosure of exempt information as described by the specific paragraphs of Part I of Schedule 12A of the Local Government Act 1972 as amended, as follows:-

<u>Item Number</u>	<u>Type of Information Likely to be Disclosed</u>
12	Paragraph 3
13	Paragraph 3

**111. Barnsley Property Investment Fund 3 - Scheme Approval (Cab.19.10.2022/12)**

**RESOLVED** that Cabinet:-

1. Agrees to release the capital funds earmarked to deliver a third phase of the property investment fund scheme as detailed in this report;
2. Notes the outcomes achieved through the Property Investment Fund to date and the ongoing economic need and demand for commercial development within Barnsley;
3. Approves the recommendation on how to proceed with the proposal to support a further three schemes set out in the report;
4. Approves the release of capital reserves in the form of grant payments to support the proposals outlined in the report;
5. Delegates authority to the Service Director, Regeneration and Culture to take the decisions on the applications and enter into grant agreements to give effect to those decisions subject to the financial envelope set out in the report, and any necessary consultation with legal and finance.

**112. Social Housing Decarbonisation Fund - Wave 2.1 Proposal (Cab.19.10.2022/13)**

**RESOLVED** that Cabinet approves:-

1. The proposal to submit a funding bid via a partnership agreement with the Local Energy Hub Consortium to install energy efficiency measures in up to 150 council properties; and
2. The preferred procurement route to enter into a managed services agreement with a Provider to manage and deliver this programme if the bid is successful, delegating contract negotiations to Executive Director Growth and Sustainability.

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Chair

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# Item 32



<b>MEETING:</b>	Cabinet
<b>DATE:</b>	Wednesday 2 November 2022
<b>TIME:</b>	10.00 am
<b>VENUE:</b>	Council Chamber, Barnsley Town Hall

## MINUTES

**Present** Councillors Houghton CBE (Chair), T. Cave, Frost, Higginbottom, Lamb, Makinson and Platts

**Members in Attendance:** Councillors Cain, Cherryholme, Eastwood, Franklin, Newing and Osborne

### 113. Declaration of pecuniary and non-pecuniary interests

There were no declarations of pecuniary or non-pecuniary interests.

### 114. Leader - Call-in of Cabinet decisions

The Leader reported that no decisions from the previous meeting held on 19 October 2022 had been called in.

### 115. Minutes of the previous meeting held on 19 October 2022 (Cab.2.11.2022/3)

The minutes of the meeting held on 19 October 2022 were taken as read and signed by the Chair as a correct record.

### 116. Decisions of Cabinet Spokespersons (Cab.2.11.2022/4)

There were no Records of Decisions by Cabinet Spokespersons under delegated powers to report.

### 117. Petitions received under Standing Order 44 (Cab.2.11.2022/5)

**RESOLVED** that the report notifying the receipt of the following petitions be noted and the recommended actions for responding to them be endorsed:-

- (a) Containing the signatures of 35 signatories, in respect of Bus service provided to Higham from Barnsley Interchange and the return services.

*That the petitioner is informed of the response from SYMCA/Globe and details of the door to door service provided.*

### 118. Strengthening Children's Services (Cab.2.11.2022/6)

**RESOLVED** that Cabinet:

1. Acknowledges and notes the outcomes of the review of children's services in Barnsley;

2. Supports the proposal outlined in section 4 of this report and the actions within the development plan. This will include submitting quarterly children's services performance and financial reports for Cabinet's consideration; and
3. Agrees to the required investment to support the development and improvement of the service, noted particularly in section 5 of the report.

**119. First Homes - Affordable Home Ownership Scheme (Cab.2.11.2022/7)**

**RESOLVED** that Cabinet:-

1. Approves the publication of the First Homes Technical Note (including local connection criteria) as an appendix to the Affordable Housing Supplementary Planning Document (SPD) 2022;
2. Approves the implementation of a fee charging system to cover administration costs for initial and subsequent sale of First Homes; and
3. Delegates authority to the Head of Strategic Housing, Sustainability and Climate Change, and Group Leader Strategic Housing and Growth to approve First Homes sales, and review and adjust local eligibility criteria as required.

**120. Local Plan Review (Cab.2.11.2022/8)**

**RESOLVED** that the report be recommended to Full Council to endorse the Local Plan Review. This is to retain the Local Plan in its current form until a further review is undertaken prior to the end of 2027.

**121. Sustainable Construction and Climate Change Adaptation Draft SPD (Cab.2.11.2022/9)**

**RESOLVED** that approval be given to consult on the Sustainable Construction and Climate Change Adaptation Supplementary Planning Document.

**122. Youth Employment Programme – Progress Update (Cab.2.11.2022/10)**

**RESOLVED** that Cabinet: -

1. Recognises the positive impact of the YEP for many of our Barnsley young people, supporting their progression into paid employment or apprenticeships. The Council have recently won an award from the Department for Work & Pensions (DWP) for its programme;
2. Acknowledges the commitment and engagement from numerous services and teams across the Council and Berneslai Homes in creating these opportunities for our young people; and
3. Considers and approves the recommended option presented within this report (option 2), enabling the Council to build on the success and impact of the YEP in a sustainable way by:

- a. Implementing a Senior Leadership ‘Inclusive Offer Pledge’
- b. Re-purposing ringfenced corporate apprentice budget
  - ‘In-year’ underspend can be used to create other paid work experience/placements for care leavers
  - Any underspend at the end of the financial year to be earmarked and used in the following financial year to create paid work experience/placements for any young people aged 16-24 who are NEET
- c. Converting x20 entry level positions into paid work placements

### 123. Exclusion of Public and Press

**RESOLVED** that the public and press be excluded from the meeting during consideration of the following items, because of the likely disclosure of exempt information as described by the specific paragraphs of Part I of Schedule 12A of the Local Government Act 1972 as amended, as follows:-

<u>Item Number</u>	<u>Type of Information Likely to be Disclosed</u>
12	Paragraph 3

### 124. City Region Sustainable Transport Settlement – Revenue Funding (Cab.2.11.2022/12)

**RESOLVED** that Cabinet:-

1. Authorises the acceptance of the overall City Region Sustainable Transport Settlement (CRSTS) allocated funding of £70.3m for the development of the list of schemes shown in Appendix A (exempt) of the report, the Highway Maintenance Block (HMB) and the Local and Neighbourhood Transport Complementary Programme (LNTCP) funding;
2. Authorises the Executive Director of Core Services, in consultation with the Executive Director of Growth and Sustainability, where appropriate and compliant with BMBC processes, to:-
  - a. negotiate the terms, conditions of, and final approval of any Grant funding agreement, for the delivery of the Barnsley CRSTS proposed schemes set out in Appendix A of the report;
  - b. conclude the approval and funding processes with SYMCA, appoint consultants to assist with the delivery of schemes, accept tenders, appoint where necessary a contractor to implement the delivery of the proposed schemes, subject to the costs being contained within the Grant Funding Agreement;
  - c. where necessary, apply for any necessary consents, licence arrangements, footpath diversions, traffic regulation orders, closure orders, prepare details of and publish a Side Roads Order under sections 14 and 125 of the Highways Act 1980 to deal with any required changes to the existing highway network to accommodate the scheme, to submit any orders to the Secretary of State for

Transport for confirmation and to take all necessary steps to secure confirmation of any Order including (if necessary) supporting the Order at a local public inquiry; and

- d. give approval to make a Compulsory Purchase Order under section 239 of the Highways Act 1980 (if necessary) and if needed, to use the enforcement provisions provided to secure the necessary land to construct any of the schemes listed in Appendix A of the report.

3. The Head of Property be authorised to:

- a. Enter into negotiations with any private landowner(s) to acquire privately owned land or property and enter into agreements to occupy land not in the ownership of the local authority. Give approval to make a Compulsory Purchase Order under section 239 of the Highways Act 1980 (if necessary) and if need be, to use the enforcement provisions provided to secure the necessary land to construct any of the schemes listed in Appendix A of the report; and
- b. to complete any variation to any existing leases on the occupation of land owned by the local authority, if required, and where necessary negotiate compensation payments to facilitate the delivery of the proposed Barnsley CRSTS schemes.

4. The Executive Director for Growth and Sustainability be authorised to:

- a. develop and submit the Barnsley CRSTS schemes for Strategic Outline and Full business case as detailed in the appendices to this report, noting that all submitted schemes are still subject to detailed design and cost reviews by SYMCA;
- b. submit any change variation requests to SYMCA in relation to the schemes;
- c. where necessary to retain external grant funding secured, whilst ensuring that the overall aims and objectives of the scheme are achieved;
- d. be authorised to seek any necessary planning permission, (outline or full) for the proposed schemes in relation to the Barnsley CRSTS projects detailed in Appendix A of the report;
- e. under the terms of the Barnsley Contract Procedure rules consider whether the works, services or goods can be provided in house or if necessary;
- f. seek tenders for any aspect of the project and appoint the successful tender on the basis of most economically advantageous bid; and
- g. be authorised to undertake all necessary steps to secure delivery of the proposed Barnsley CRSTS projects outlined in Appendix A of the report where funding has been secured.

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Chair

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# Item 34

## SOUTH YORKSHIRE FIRE AND RESCUE AUTHORITY

12 SEPTEMBER 2022

PRESENT: Councillor C Hogarth (Chair)

Councillors: S Sansome, T Smith, S Ball, D Hutchinson,  
S Ayris, A Khayum, P Turpin, A Cherryholme, S Alston and  
Dr A Billings

CFO C Kirby, ACO A Strelczenie, DCFO T Carlin, S Slater and  
S Kelsey  
(South Yorkshire Fire & Rescue Service)

J Field, N Copley, M Bray, M Potter, A Shirt and D Thorpe  
(Barnsley MBC)

M Buttery  
(Office of the South Yorkshire Police and Crime Commissioner)

A Bosmans (Chair, Fire Local Pension Board)

Apologies for absence were received from  
Councillor T Damms, Councillor B Johnson and S Norman

### 1 APOLOGIES

Apologies for absence were noted as above.

### 2 ANNOUNCEMENTS

On behalf of the Authority and SYFR, Councillor Hogarth wished to formally record his deepest sorrow at the death of Her Majesty Queen Elizabeth II. They stood together with the rest of the country in extending the most humble and heartfelt condolences to all of the Royal Family. Her Majesty had been a keen supporter of all that the emergency services stand for throughout her long and historic reign.

The Authority and SYFR honoured Her Majesty's passing, and reflected upon the legacy of an incredible life filled with patriotism, leadership and an unwavering duty to public services.

Members and officers observed a two minute silence.

### 3 URGENT ITEMS

CFO Kirby informed Members that following a recent meeting of the Executive Council of the Fire Brigade's Union (FBU), it was intended that they would ballot their members for strike action over pay. Notice had been given that the ballot would be held in approximately 4 weeks' time.

Members had previously been briefed on the contingency arrangements that were in place at the Service. The Service would hold further briefing sessions, subject to the outcome of a ballot, to ensure that Members were aware of how the Service would deliver its critical services to the public of South Yorkshire during any period of strike action.

4 ITEMS TO BE CONSIDERED IN THE ABSENCE OF THE PUBLIC AND PRESS

RESOLVED – That agenda item 23 entitled ‘Corporate Staff Pay Update’ be considered in the absence of the public and press.

5 DECLARATIONS OF INTEREST BY INDIVIDUAL MEMBERS IN RELATION TO ANY ITEM OF BUSINESS ON THE AGENDA

None.

6 REPORTS BY MEMBERS

None.

7 RECEIPT OF PETITIONS

None.

8 TO RECEIVE ANY QUESTIONS OR COMMUNICATIONS FROM THE PUBLIC, OR COMMUNICATIONS SUBMITTED BY THE CHAIR OR THE CLERK AND TO PASS SUCH RESOLUTIONS THEREON AS THE STANDING ORDERS PERMIT AND AS MAY BE DEEMED EXPEDIENT

None.

9 MINUTES OF THE AUTHORITY MEETING HELD ON 25 JULY 2022

In relation to Action No. 2 on the Actions Table, Dr Billings queried when a report would be presented to a future Authority meeting to outline the lessons learnt and the contingency plans to be put in place following the high volume of fires that had occurred during the extreme weather conditions on 19 July 2022.

CFO Kirby referred to the two debrief meetings that had been held with the Local Resilience Forum (LRF) since the events that had occurred on 19 July 2022. The lessons learnt continued to be captured from the operational crews and Control staff. It was envisaged that a report would be presented to the Members within the upcoming couple of Authority Meetings.

ACO Strelczenie confirmed that matters were on track to provide a report to the Authority within the specified timescale. The Service continued to collate information through its internal debriefing structure, which included a number of staff surveys to request information from those individuals that had been recalled into duty to assist with the crewing arrangements. A full internal debrief and a



multi-agency partner debrief would be undertaken with the LRF. The service and LRF partners have already conducted a 'hot debrief' which took place on 28 July 2022.

RESOLVED – That the minutes of the Authority Meeting held on 25 July 2022 be signed by the Chair as a correct record.

10 STATEMENT OF ASSURANCE AND ANNUAL REPORT - 2021/22

A report of the Chief Fire Officer and Chief Executive/Clerk to the Fire and Rescue Authority was submitted which sought Authority approval for the South Yorkshire Fire and Rescue Authority Statement of Assurance and Annual Report for 2021/22.

The Fire and Rescue National Framework for England, published in May 2018, stated that Fire and Rescue Authorities and their services remained free to operate in a way that enabled the most efficient and effective delivery of their services. The Statement of Assurance contained the Annual Report.

DCFO Carlin highlighted that many of the Service's documents, whilst in draft form, would be updated following the death of Her Majesty Queen Elizabeth II.

In relation to a number of queries raised by Councillor Sansome, DCFO Carlin stated that the community risk modelling objectively captured the risks and the potential risks that the Service was required to deal with and respond to. The learning gained from previous events, including the events that had occurred on 19 July 2022, were included into the Service improvement functions which ascertained what was required to be undertaken at a local level, together with affordability.

The extreme weather conditions that had occurred on 19 July 2022 had been a step change for the fire and rescue services nationally. Conversations continued at a national level regarding how to progress matters forward. The Service required the necessary funding, learning, equipment and training to respond to such incidents that may occur in the future. The Service would shortly enter into difficult industrial relations and financial situation. The Service would always endeavour to provide the best and most appropriate service for South Yorkshire. All of the fire appliances had been made available during the period. At present, the Service had an approximate shortfall figure of 40 against a full establishment of 608 employees. A total of 100 firefighters were required at any one time to keep the fire appliances operational. Conversations would be held to ascertain how to access those 508 firefighters. The Service experienced high levels of sickness absence during the summer months and holiday periods. The Service required additional fire appliances that were targeted for wildfire firefighting, together with equipment and training that were specific to dealing with wildfires, and the appropriate staffing levels.

Councillor Smith referred to the Service achieving value for money following the events that had occurred over the last 18 month period. Following the recent extreme weather conditions, Councillor Smith had received a number of queries from his constituents regarding the number of fire appliances that had been made available on 19 July 2022.

Members noted that the firefighters were expected to attend training both on and off station at various times during the day, with community safety duties carried out during the afternoon. In relation to the events that had occurred on 19 July 2022, the Service did not have the required assets to respond to the demand. A total of 50 - 60 telephone calls had been received from across the county at one point during that day, which had been backed up. The firefighters had worked exceptionally hard during this period and the managers had ensured staff welfare. The Service had required assistance from neighbouring fire and rescue services, however the national resilience over the border support had been unavailable due to the similar events that had occurred nationally. On 19 July 2022, the Control Room had dealt with approximately 7,000 telephone calls during a short period of time. The staff within the Control Room had worked exceptionally well during such immense pressure. This was one of the first times that the Service had to deal with such demand and fire appliances were not always available. CFO Kirby had written to the MP's to highlight the position. Since 2010, the Service had accommodated a significant reduction in funding.

DCFO Carlin highlighted the need for CFO Kirby, the National Fire Chiefs Council, elected Members and MP's to lobby the Government to enable the issue to be resolved nationally whilst acknowledging climate change, to enable the fire and rescue services to meet future demands.

Councillor Smith queried whether additional funding would be made available to the Service over the next 2 – 3 years to cover such incidents in the future.

CFO Kirby referred to the financial challenges that had been presented to the Authority through the Medium Term Financial Plan. The most recent challenge is the pay award issue across the sector. Any increased pay awards that were not within budget would have to be funded through direct Government funding, local taxation to which the Government had set a limit for which was currently set at 2%, or to identify efficiencies within the organisation in order to fund an additional pay award. CFO Kirby also referred to the historical context of finance across the Service and how since 2010, SYFR had seen a 30% reduction in operational posts due to reductions in Government funding into the service. This has impacted not only on posts but several fire stations closures were made to accommodate the level of funding reductions over the period of austerity so it is a balance between resources and risk. The risks the Service faced in July changed due to the high level of demand and the local resources were stretched with no option of support from neighbouring services, or indeed further afield with all services experiencing similar demand levels. As such, the CFO wrote to MPs across South Yorkshire to highlight this.

In response to a query raised by Councillor Alston regarding whether there were any areas of concern that some of the criteria would not be met, DCFO Carlin commented that it was considered that the Service would comfortably meet each of the identified criteria within the timeframe.

RESOLVED – That Members:-

- i) Endorsed and signed off the Statement of Assurance and Annual Report.
- ii) Noted that the assessment of the Service’s compliance against the Fire and Rescue National Framework was covered by the report.

11 ANNUAL EDI REPORT AND ANNUAL WORKFORCE PROFILE REPORT

A report of the Chief Fire Officer and Chief Executive/Clerk to the Fire and Rescue Authority was submitted to present the Annual EDI Report and the Annual Workforce Profile Report.

The Service produced two reports each year that were published externally and internally to support the Service’s Equality, Diversity and Inclusion (EDI) strategy. The Annual EDI report captured and celebrated the work carried out across the organisation to support both the communities of South Yorkshire and its employees. The Annual Workforce Profile reported on the diversity profiles of the Service as at 31 March 2022, and aimed to provide the Service with a greater understanding on the diversity of its workforce to assess any trends and the key areas of focus going forward.

In relation to the Annual Workforce Profile Report, Councillor Ayris queried whether the Authority could be provided with an update report on the Operational Resource Team (ORT) duty system review.

The full establishment of ORT was 40 members of staff, however there were currently a number of vacancies. It was envisaged that the Service would reach its full establishment figure of 608 in 2023, which would enable the ORT to be fully staffed. ACO Strelczenie commented that a report would be presented to the Authority towards the end of 2023, when the Service had completed the recruitment phase and had reached its full establishment.

Councillor Turpin was pleased to observe the work undertaken to address diversity within the Service. He referred to the good ratio of individuals that had applied to join the Service in comparison to the low number of individuals that had been successful in passing the application process. He queried the decision makers in the recruitment process.

In response, S Kelsey commented that the Service had a greater success rate with corporate staff in terms of diversity. A minimum of three individuals would sit on the recruitment panels for corporate staff, with a view to having as much diversity in the panel as possible. Diversity was also sought at the interview stage for operational staff, although this was more challenging due to the current levels of diversity in the operational cohort. An online national testing system was utilised for the wholetime operational recruitment due to the typically high volumes of candidates. The online testing system was regularly tested for bias, and was monitored by the Service at a local level. The Service would provide individuals with support in undertaking the tests. ACO Strelczenie formed part of a national group, which reviewed the whole process and the recruitment campaigning with a view to attracting diversity into the operational roles. S Kelsey reassured the Members that the Service regularly

checked recruitment processes and these were analysed at each stage to ensure that the Service encouraged as much diversity as possible within the recruitment process.

Councillor Khayum requested that Members be provided with the details of staff recruitment from the various communities at the different ranks within the Service, in terms of employment and progression.

S Kelsey confirmed that the diversity of ranks would be included within future annual reports.

Members noted that the Service's standards had remained the same. The Service would invest in positive action work to attract a greater number of individuals to the vacancies, in order to recruit to the expected standards.

In response to a question raised by Councillor Hogarth regarding whether the IODA EDI course completion rates had increased, S Kelsey commented that the online Learn-Pro had increased to almost 86%. Due to COVID-19, the IODA face-to-face training had been more challenging, however a number of group sessions had recently been completed. The remaining groups would continue to be driven forward over the upcoming few months.

RESOLVED – That Members:-

- i) Approved the annual reports for publication.
- ii) Noted the efforts to improve EDI across the Service.

## 12 LOCAL PENSION BOARD - ANNUAL REPORT

A report of the Clerk to the Fire and Rescue Authority was submitted which provided the Local Pension Board's seventh Annual Report.

The Local Pension Board had been established by the Authority, as Scheme Manager, on 1 April 2015 following several reports to the Authority to appoint the members and agree the Board's Constitution. The primary role of the Board was to ensure effective and efficient governance and the administration of the Firefighters' Pension Schemes. A Bosmans had been Chair of the Local Pension Board since its inception.

The Local Pension Board's Constitution required the Board to produce an annual report on its activities to highlight any areas to the Authority as Scheme Manager.

A Bosmans commented that with the assistance from the Local Government Association (LGA), officers from BMBC, SYFR and WYPF, this had enabled the Board to become one of the Local Pension Boards nationally to establish new thinking, which was well respected at a national level. He highlighted that as Scheme Manager, all Members were responsible for the fire pensions. He encouraged the Members to attend the LGA training that would be held on Thursday 6 October 2022 and to observe the Local Pension Board Meeting that

was scheduled to be held on the same day. He urged that Member representation would continue to future Local Pension Board meetings.

A Bosmans wished to record his sincere thanks to L Noble who had been very proactive in working with the Local Pension Board, the Authority, the LGA and himself. He considered that without the support provided by L Noble, that Board would not be in its current position. The work had been continued by M Bray and D Thorpe.

In relation to the three surveys that the Board had contributed to during the municipal year, Dr Billings queried whether there were any significant issues or risks that should be drawn to Members' attention. Dr Billings referred to the internal audit for the Authority which was provided by RSM UK Ltd, and the 'light touch' audit that had been undertaken during 2017-18 around the governance arrangements. He queried the reason that the cost of a refresh of the audit was cost prohibitive and whether the Internal Audit Plan which had spare capacity related to each another.

Members were informed that the surveys were coordinated by the Administration Team at BMBC in association with SYFR's HR and Pensions Departments, and the West Yorkshire Pension Fund. The results of the previous surveys had not identified any significant risks. The current risk related to abatement and the associated difficulties with the guidance received to date. Any identified problems were included onto the Board's Risk Register which was reviewed on a quarterly basis, together with a deep dive of any identified risks. A Bosmans considered that a light touch audit of the Board's systems should be undertaken from time to time, however the cost would be significantly higher in comparison to the audits that had previously been undertaken by BMBC. The LGA attended meetings of the Board and they had given their assurance that all of the matters that were discussed at the Board meetings were as expected for a local pension board.

RESOLVED – That Members noted the seventh Annual Report of the Local Pension Board.

13 FINANCIAL PERFORMANCE REPORT QUARTER 1 2022/23

A report of the Chief Fire Officer/Chief Executive and Clerk and Treasurer was submitted as the first in a series of reports to be presented to the Authority throughout the financial year, which informed Members as to the likely financial performance for the year ended 31 March 2023. The report included an estimated revenue outturn position when compared to the annual budget set on 21 February 2022, an updated reserves position statement and an update on the capital programme alongside a narrative commentary to help explain the key financial changes that were contributing to each of them.

Members noted that the approved operating budget for 2022/23 was £57.877m, the funding was £58.827m which had resulted in a planned contribution to reserves of £0.950m which reflected the one-off services grant for 2022/23 only.

In relation to the impact of the COVID-19 pandemic on the temporary staff within Control, Councillor Ayris queried whether future reports could show the trajectory of the individual headings, to ascertain whether there had been an underspend or overspend on the quarter in comparison to the previous quarter.

S Slater commented that the variance was reviewed on a quarter by quarter basis. She would include the detail into the future reports that were provided to the Authority.

Dr Billings referred to the MTFP which provided for pay increases at 2% across the Service, which would now be less. He queried what each 1% increase would add onto the costs of staff inflation.

Members noted that the potential pay award for support staff was based upon a set amount per pay grade between 3% - 10%, which with operations for every percentage would equate to £700k. For example, if there was an agreement for operations of 5%, an additional £1m would be required on top of the 2%, and with the current potential pay award there could be an additional £400k required for support staff. Potentially, an additional £1.4m could be required.

Within the forecast spend for overtime and the net spend on overtime which was as a result of not being at full strength, Dr Billings queried how much of an impact this had on the Service.

S Slater referred to the correlation of the Service not being at full establishment and overtime. Both operations and the Senior Leadership Team had looked into the matter. Overtime had been impacted upon by the COVID-19 pandemic. A budget was set each year in relation to overtime. Some of the overtime was attributable to the Service not being up to full establishment, members on modified duties and training days for which overtime would sometimes be needed to cover.

At present, the Service's forecast overspend for transport was primarily related to the significant increase in the cost of fuel which had risen by approximately 53%. The Service's utilities for gas and electric were on a fixed price basis. Therefore the forecast increase of £1m should not increase in October 2022, should there be any increase in energy prices.

In response to a number of questions raised by Councillor Smith, S Slater referred to the Prime Minister's recent announcement on the Government assistance with utilities, which had identified that some support would be made available for businesses which included the public sector. Further information was awaited together with clarity as to whether this would be extended for fire and rescue services and the wider local government sector. The support would be for 6 months, with review undertaken after a 3 month period.

The Service's repairs and maintenance for the revenue premises cost had forecast a slight underspend. The Head of Estates was currently reviewing the savings and sustainability for the estate. With regard to the capital programme, there was a programme of projects and work which was approved and ongoing. Work was underway to bring together the next few years of capital projections. It was anticipated that the revenue cost would slightly reduce.

Councillor Turpin was pleased to observe the improvements that had been made to the estate. He requested an analysis of the £1m additional electricity bills, to determine the energy use.

Members noted that a new Sustainability Manager had recently commenced in post, who together with the Head of Estates were working closely on sustainability, which included the Service's gas and electricity consumption. The Service had been awarded Salix funding which would assist with sustainability. Part of the Salix funding had been utilised to undertake full surveys and modelling to determine the performance of the buildings within the estate and to ascertain what improvements could be made in each location. A strategy had been developed, and a Green Team had been established to focus upon local solutions. Motion sensor LED lighting had been implemented across the estate, which would significantly reduce the Service's energy bills. The Service's ambition was to move as close as possible to a carbon neutral organisation by 2040, which would be exceptionally difficult in terms of fire appliances. All areas of sustainability and the use of energy was being reviewed across the organisation.

Following a query raised by Councillor Smith regarding wind generation, Members were referred to the new Sustainability Committee, which would report into the Authority. It was planned to open up the Green Team to Members of the Authority regarding how the Service dealt with climate change and energy consumption. The Service had an ambition as part of being a responsible employer to educate the workforce, with the hope that the learning would be applied to their private lives.

RESOLVED – That Members noted:-

- i) The emerging underlying estimated revenue performance which was showing a potential operating overspend of £0.076m for the financial year ended 31 March 2023.
- ii) The underlying and significant financial risks and uncertainties facing the Service and Sector during the remainder of the financial year and into 2023/2024 and beyond.
- iii) The latest estimated change in General and Earmarked Reserves as set out in Section C of the report.
- iv) The current position of the capital programme for the financial year ending 2022/23, which was in line with expectations.

#### 14 HMICFRS TRANCHE 2 INSPECTION FINDINGS

A report of the Chief Fire Officer and Chief Executive was submitted which provided a summary of the main findings from Round 2, Tranche 2 of Her Majesty's Inspectorate of Constabulary and Fire and Rescue Service (HMICFRS) inspections of 15 fire and rescue services in England. The fire and rescue services within all 3 tranches had now been inspected and the findings from Tranches 1 and 2 had now been released. In December 2022, the findings from Tranche 3 were due to

be released, alongside the 2022 State of Fire and Rescue Report. SYFR would form part of the Tranche 3 findings.

Members were referred to the three pillar judgements that were included within the inspection regime being effectiveness, efficiency and people. It was the intention of the HMICFRS to move away from the three pillar judgements and to instead focus upon 11 individual questions.

ACO Strelczenie expressed his thanks to everyone that had been involved in the SYFR inspection, together with all of the SYFR staff who had been heavily involved.

Councillor Ayris queried the benchmarking that had been used by the Service as a consequence of the previous inspection rounds, to identify good practice and the pitfalls to be avoided in future inspection rounds.

In response, ACO Strelczenie commented that the Service reviewed all of the areas for improvement and good practice areas that were published by the HMICFRS, which were provided to the relevant department heads for consideration.

ACO Strelczenie offered to provide the new Members onto the Authority with the virtual training sessions on the HMIC programme.

RESOLVED – That Members noted the contents of the report and provided further scrutiny and support to enable continual service improvement.

#### 15 CRMP REVIEW PLAN

ACO Strelczenie informed Members that the Community Risk Management Plan (CRMP) provided an up-to-date analysis of local risk which described how the Service would effectively co-ordinate its prevention, protection, response and resilience work to improve the safety of the public of South Yorkshire and to save lives.

Following extensive staff and public consultation, the current CRMP went live in April 2021. The most recent update had been provided to the Authority earlier in the year. The Service would review the CRMP on an annual basis. The process of reviewing the CRMP had now commenced, with the intention to be presented to the Authority for approval in early 2023. The review of the CRMP would incorporate an updated analysis of local risks. It was not anticipated that the CRMP would be updated to include any significant changes to frontline service delivery or fire stations.

RESOLVED – That Members noted the verbal update.

#### 16 PEOPLE BOARD UPDATE

A report of the Chief Fire Officer and Chief Executive was presented which provided a summary of the items raised and discussed at the People Board during Quarter 1 2022/23. The People Board provided a strategic and critical role as a guardian of the SYFR People Strategy, which monitored the progress of the



People Strategy and scrutinised information from the four SYFR committees that report to the People Board.

RESOLVED – That Members noted the contents of the report and provided further scrutiny and support to enable continuing effective management of people issues.

17 AUDIT AND GOVERNANCE COMMITTEE ANNUAL REPORT 2021/22

A report of the Clerk to the Fire and Rescue Authority was submitted to present the Audit and Governance Committee Annual Report 2021/22 for the Authority's consideration and approval.

In support of good governance, the Audit and Governance Committee produced an Annual Report for the Authority which outlined the role of the Committee, the responsibilities undertaken by its Members and the programme of work.

RESOLVED – That Members:-

- i) Considered the Annual Report of its Audit and Governance Committee.
- ii) Agreed to publish it on the Authority's website.

18 DRAFT MINUTES OF THE YORKSHIRE AND HUMBER EMPLOYERS' ASSOCIATION HELD ON 7 JULY 2022

RESOLVED – That Members noted the draft minutes of the Yorkshire and Humber Employers' Association held on 7 July 2022.

19 KEY ISSUES ARISING FROM THE PERFORMANCE AND SCRUTINY BOARD HELD ON 14 JULY 2022

RESOLVED – That Members noted the key issues arising from the Performance and Scrutiny Board Meeting held on 14 July 2022.

20 DRAFT MINUTES OF THE AUDIT AND GOVERNANCE COMMITTEE HELD ON 25 JULY 2022

RESOLVED – That Members noted the draft minutes of the Audit and Governance Committee held on 25 July 2022.

21 DRAFT MINUTES OF LOCAL PENSION BOARD HELD ON 26 JULY 2022

RESOLVED – That Members noted the draft minutes of the Local Pension Board held on 26 July 2022.

22 DRAFT MINUTES OF THE POLICE AND FIRE COLLABORATION BOARD HELD ON 3 AUGUST 2022

RESOLVED – That Members noted the draft minutes of the Police and Fire Collaboration Board held on 3 August 2022.

23 EXCLUSION OF THE PUBLIC AND PRESS

RESOLVED – That under Section 100(A) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Act and the public interest not to disclose information outweighs the public interest in disclosing it.

24 CORPORATE STAFF PAY UPDATE

A report of the Chief Fire Officer/Chief Executive was submitted which provided Members with an update on the corporate staff pay.

RESOLVED – That Members approved the recommendation as outlined within the report.

Actions Table

<b>No.</b>	<b>Action</b>	<b>Timescale</b>	<b>Officer(s)</b>	<b>Status/Update</b>
1	A report to be presented to a future Authority meeting to outline the lessons learnt and the contingency plans to be put in place following the high volume of fires that had occurred during the extreme weather conditions on 19 July 2022.	To a future FRA meeting	DCFO Carlin	<b><u>Update 12.09.22</u></b>  A report to be presented to the Members within the upcoming couple of Authority Meetings.

CHAIR

# Item 35

## SOUTH YORKSHIRE FIRE AND RESCUE AUTHORITY

10 OCTOBER 2022

PRESENT: Councillor T Damms (Chair)  
Councillor C Hogarth (Vice-Chair)  
Councillors: S Sansome, S Ball, D Hutchinson, S Ayris,  
A Khayum, A Cherryholme and S Alston

CFO C Kirby, ACO A Strelczenie, S Slater, S Kelsey,  
S Locking, S Gilding and B Eastes  
(South Yorkshire Fire & Rescue Service)

J Field, N Copley, M Bray, M Potter and D Thorpe  
(Barnsley MBC)

Apologies for absence were received from Councillor T Smith,  
Councillor B Johnson, Councillor P Turpin, Dr A Billings,  
S Loach, S Norman, DCFO T Carlin and M Buttery

### 1 APOLOGIES

Apologies for absence were noted as above.

### 2 ANNOUNCEMENTS

CFO Kirby referred to the recent discussions that had been held with Members in relation to the current pay situation across operational roles in the fire and rescue service at a national level. Following those discussions and as part of the consultation response, the Authority had fed back and had endorsed an improved pay offer that was considered at a national level by the Employers side of National Joint Council. Members noted the following statement that had been released today from the Employers:-

“The UK National Employers for fire and rescue services has made an improved pay offer of 5% on all basic pay rates and continual professional development payments. In doing so, the National Employers are clear that they believe this higher offer is more in line with those made to other public sector employees is fair and appropriate. The National Employers had sought additional funding in England from the Home Office, but this has been refused as too has other forms of suggested future financial support. The position in Wales and Scotland are more positive, while in Northern Ireland there is no Northern Ireland Executive in place and no confirmed budget for 2022/23. This pay award will be very challenging for some fire and rescue authorities, and the National Employers will continue to lobby for additional sustainable funding for all parts of the UK going forwards. However, the National Employers had decided to improve their original offer in recognition of the critical and valued role firefighters have in our communities, but recognising this constitutes the maximum offer that can be made. The National Employers note that the Fire Brigades Union’s decision to now consult its members on this final offer, and hope that employees will understand that this is the best offer that can be made.”

3 URGENT ITEMS

None.

4 ITEMS TO BE CONSIDERED IN THE ABSENCE OF THE PUBLIC AND PRESS

RESOLVED – That agenda item 17 entitled ‘SYFR Control System Update’ be considered in the absence of the public and press.

5 DECLARATIONS OF INTEREST BY INDIVIDUAL MEMBERS IN RELATION TO ANY ITEM OF BUSINESS ON THE AGENDA

None.

6 REPORTS BY MEMBERS

On 6 October 2022, Councillor Sansome had attended the Fire Authority Local Pension Board training session, that had been provided by the Local Government Association. The session had highlighted a number of interesting anomalies regarding the complexity of the different pensions schemes. A total of 61% of the active members surveyed did not understand the pensions benefits that they were entitled to. Councillor Sansome was pleased to observe that S Kelsey had agreed to look into holding a communication meeting with the active pensions members. He requested that the Authority Members be provided with a copy of the briefing that would be provided to those members.

On 7 October 2022, Councillors Ball and Khayum had attended the Service’s cadets celebration event, which had been a great opportunity to observe the young adults receiving the recognition that they deserved.

7 RECEIPT OF PETITIONS

None.

8 TO RECEIVE ANY QUESTIONS OR COMMUNICATIONS FROM THE PUBLIC, OR COMMUNICATIONS SUBMITTED BY THE CHAIR OR THE CLERK AND TO PASS SUCH RESOLUTIONS THEREON AS THE STANDING ORDERS PERMIT AND AS MAY BE DEEMED EXPEDIENT

None.

9 MINUTES OF THE AUTHORITY MEETING HELD ON 12 SEPTEMBER 2022

In response to a query raised by Councillor Sansome regarding when a report would be presented to the Authority to outline the lessons learnt and the contingency plans to be put in place following the high volume of fires that had occurred during the extreme weather conditions on 19 July 2022, CFO Kirby commented that it was intended to present a report to the next Fire Authority Meeting in November 2022. The matter would be discussed at the Joint Liaison Forum Meeting that was attended by Members and the Trade Union Representatives, which was scheduled to be held on 13 October 2022.

RESOLVED – That the minutes of the Authority Meeting held on 12 September 2022 be signed by the Chair as a correct record.

10 DIGITAL TRANSFORMATION PROGRAMME - PHASE 3 UPDATE

A report of the Chief Fire Officer/Chief Executive was presented to provide Members with a six monthly update on phase 3 of the Digital Transformation Programme, which was considered as a key enabler to modernising and facilitating improvements in the efficiency and effectiveness of SYFR functions and services.

The Service had developed its first Digital and ICT Development Plan and Programme in 2019. Following which, an annual update and incremental development plan had been implemented and delivered.

Members were referred to the 22 different projects or activities that were scheduled for completion by the end of March 2023. Six of which were complete, 13 were in progress and three had not yet commenced.

In response to a series of questions received from Councillors Sansome and Ayris, S Locking commented that it was hoped that all of the projects or activities in progress would be completed by the end of March 2023. The three projects or activities that had not yet commenced related to ESN, and the other two related to the planning element to ensure that matters were undertaken in the correct order; these were also hoped to be completed by the end of March 2023. In terms of finance for ESN, the Service had received Government grant funding for its completion.

Councillor Ball referred to the extreme weather conditions on 19 July 2022, and the difficulties that had been encountered by crews from Derbyshire Fire and Rescue Service to locate the fire hydrants within South Yorkshire.

S Locking commented that Yorkshire Water and Seven Trent Water provided the Service with the details of all of the fire hydrants electronically within the county, which was automatically rolled out to every mobile data terminal (MDT) throughout the county on a 6 monthly basis. The Service had a 15 kilometers buffer around South Yorkshire to enable the identification of all hydrants around that area, which would include over the border. Work was ongoing with Control and operational support regarding Control quickly providing Derbyshire Fire and Rescue Service's Control and crews with the electronic information for fire hydrants and sites of specific risk for South Yorkshire. S Locking was working with K Storer regarding the benefits realisation and ensuring all benefits and issues.

ACO Strelczenie commented that the crews from Derbyshire Fire and Rescue Service did not have the details on their MDT to state where the fire hydrants were located within South Yorkshire. This cross the border learning could relate to capacity on the MDTs.

Following a number of queries raised by Councillors Hogarth and Alston in relation to the training for the Hazard Alert System, S Locking commented that training was underway for the understanding for crews and community safety staff regarding how to implement the temporary hazards. Written guidance would be issued shortly. Generally, the training would be incorporated into the timescales of the projects. Some of the projects required equipment replacement rather than training.

Councillor Khayum requested further information on the Applicant Tracking System.

Members noted that the Applicant Tracking System was the corporate recruitment online system which replaced the paper based recruitment process for individuals that wished to join the Service.

RESOLVED – That Members endorsed the latest update of the Digital and ICT Development Programme 2022 – 2023 as a key enabler to modernising and facilitating improvements in the efficiency and effectiveness of SYFR functions and services.

#### 11 ELM LANE REBUILD

A report of the Chief Fire Officer and Chief Executive was submitted which highlighted the benefits of moving towards modular builds for the future of the Service's estate. Elm Lane Station had been built in 1973. It was felt that the station was no longer fit for purpose and would require significant funds to provide a suitable station that would fit with the Service's strategy. There was a high level of suspected asbestos within a large portion of the building.

Modular buildings were a new concept, which to date had not yet been used by any other fire and rescue service in the UK. Therefore, the Service could become the first fire and rescue service in the UK to utilise modular buildings, with the potential to set the benchmark for future fire stations. The timeframe for modular buildings from order through to opening was 22 weeks in comparison to traditional buildings which could take up to 2 years.

Councillor Ayris queried whether any investigation for modular fire stations had been undertaken outside of the UK together with the track record of Actiform in this area. He sought reassurance of the longer term sustainability in using modular buildings in comparison to traditional buildings.

B Eastes referred to the research that had been undertaken which had identified that small modular fire stations were utilised in the US. A number of European cities heavily utilised modular buildings for houses. Actiform was one of many modular companies, which had assisted the Service to understand the process. The Service would go out to tender when proceeding with modular buildings. Modular buildings were increasing in popularity and a Government framework was now available. Modular fire stations would not compromise the estate's long term sustainability.

In response to a series of questions received from Members, B Eastes commented that the largest saving in using modular buildings would be the temporary accommodation. The precise requirements would be ascertained which would enable a higher cost saving on materials in comparison to traditional buildings. A cost exercise would be undertaken initially regarding demolishing the existing building. A desktop exercise would shortly commence on the existing land. It was not envisaged that any planning permission issues would be encountered for a modular fire station.

Members were referred to the upcoming new BRE BPS7014 regulations which would look to ensure the longevity of modular buildings. Modular fire stations would enable parts of the building to be moveable i.e. modules could be added onto the side of the building to facilitate water rescue; all of which would be determined at the design stage. It was noted that the modular buildings could be made adequately sound proof.

The Service's Sustainability Officer was working on a Green Plan which included solar, ground force heat pumps and air source heat pumps. The matter would be looked into further with a view to the energy cost crisis.

ACO Strelczenie commented that with an ever changing risk profile within South Yorkshire, the Service had to be on the forefront to ensure that the correct stations were located in the correct areas to protect the communities, to which modular buildings were an advancement of this. Members would be kept fully updated on the position. Training would form part of the planning assumptions.

CFO Kirby commented that it was not intended to provide modular buildings across the whole of the estate, but to prove the concept and to give the assurance that modular buildings were sustainable moving forwards, and delivered the quality that was required for the buildings across the Service. He added that the equipment, fire engines, training, skills and capabilities of the firefighters needed to be specialist rather than the buildings themselves. There had been huge advances in modular construction, and the Senior Leadership Team were internally seeking assurances on the matter. Following the Salix funding that had been secured by the Service, consultants had looked across the whole estate on sustainable and green solutions moving forwards.

Councillor Damms expressed his thanks for the comprehensive presentation.

**RESOLVED – That Members:-**

- i) Accepted moving forward with modular builds as a construction approach.
- ii) Agreed on progressing with Elm Lane as a priority and concept station.
- iii) Secured appropriate subject matter experts to create and sign-off Building Design Guides for this and future builds/renovation.
- iv) Considered upon successful concept to roll out modular builds across the estate where stations no longer meet the modern fire station requirement.

12 STRATEGIC PRINCIPLES FOR INDUSTRIAL ACTION

Members were provided with a handout which outlined the strategic principles that had been developed by the Service for periods of industrial action, which linked to the values and behaviours that the Service's staff were expected to follow.

The document referred to the legal requirements of the Service and the Authority, which placed responsibility on the Authority to ensure that a level of business continuity arrangements, including the cover for emergency response, were able to be delivered during periods of industrial action. This would enable the Service to provide emergency response as set out in the Fire and Rescue Services Act 2004.

Members were referred to the key strategic principles as highlighted within the document, in relation to putting the communities of South Yorkshire first, respecting the rights and views of all individuals, continuing to collaborate with key partners specifically across the Local Resilience Forum and regionally, and to safeguard the Service's commitment to good local relations. Members noted the strategic objectives as set out within the document.

The matter would be discussed further at the Corporate Advisory Group Meeting to be held at the conclusion of the Authority Meeting, and at the Joint Liaison Forum Meeting that was scheduled to be held on 13 October 2022.

RESOLVED – That Members noted the update.

13 FLEET UPDATE - PRESENTATION

Members were provided with an update on the latest position of the vehicle fleet.

Members noted the following key points:-

- Across the SYFR and SYP vehicle fleet collaboration there was approximately 58 staff, 17 of which were directly employed by SYFR, with 19 staff budgeted for.
- The HGV workshop and the collision repair facility were located at the Eastwood Fire Station in Rotherham. A light vehicle mechanical, commissioning and auto electrical workshop was located in Sheffield.
- There were approximately 1,000 vehicles within the fleet, with 201 vehicles for SYFR and 729 items of specialist equipment to be maintained for SYFR.
- The Service travelled approximately 1 million miles per annum, in comparison to 12 million miles per annum for SYP.
- The Service had 19 bunkered fuel sites and two electric vehicle charging points.
- There was a £1m revenue budget and a £2m capital budget for the Service.
- Members noted the aims of the vehicle fleet as highlighted within the presentation slides.

Members were provided with an update on the achievements made since last reported to the Authority, which included a Joint Fleet Strategy, and had been recognised by Fleet News as Fleet of the Year in terms of the joint collaboration in



terms of the work undertaken and the strategy in place. There was a shared site for the collision repair facility, and the Service had a 10 year vehicle replacement programme. A contract had been awarded for eight new appliances, four of which had been due in September 2022, but due to some delays in receiving parts and the chassis of the vehicles, it was envisaged that the first appliance would arrive in Service during October 2022, with the following three appliances to arrive on a month by month basis. The remaining four appliances would be received into the Service within the 2023/24 financial year. A tender had recently been awarded for the following 5 years for 2024/25 onwards for four appliances to be received into the Service each year. It was intended that the first eight fire appliances would be kept and utilised by the Service as spare appliances. The installation of telematics on all fleet owned vehicles had now been completed, and a tender had recently been awarded for a nuclear management system which would enable the Service to remotely track the fuel tanks.

The upgraded Fleet Management System was in process and would be the same for both SYP and SYFR to schedule in vehicles for maintenance and repair. It was envisaged that the full system would be live by the end of the calendar year. Focus was being made to the road to net zero and a review of the specialist vehicles was currently underway.

Members were referred to the challenges, as highlighted within the presentation slides which included that from the 201 vehicles within the SYFR fleet, a total of 50 HGV's were required to be serviced every 13 weeks. This would leave 1.4 hours per remainder of the fleet to be maintained and repaired. The Service had agreed for additional staff within the department and work was underway with the HR Department in relation to recruitment.

In response to a query raised by Councillor Ball in relation to the electric vehicles and charging points, S Gilding commented that the possibilities were endless for most of the fleet and that some of the vehicles would fit well for electric. There were 10 electric Nissan vans on the SYP side of the fleet, which could be charged overnight within the estate area. It would be timely to ensure that the infrastructure was implemented at SYFR at the same time as the vehicles arrived. A small amount of funding from the Service's Innovation and Service Improvement Fund would be utilised to commence matters. Work was underway on the replacement programme. Electric vans would be utilised initially and consideration would be given to the flexi duty and officer cars.

ACO Strelczenie chaired the Service's Sustainability Board Meeting. The Service was considering electric/hybrid vehicles for the future. At present, there were only two fire and rescue services in the country that were trialling electric fire appliances. The evaluation of fire appliances was awaited from the National Fire Chiefs Council.

RESOLVED – That Members noted the update.

14 KEY ISSUES ARISING FROM THE PERFORMANCE AND SCRUTINY BOARD MEETING HELD ON 8 SEPTEMBER 2022

Councillor Ball commented that he found the new format of the key issues paper to be informative. He suggested that consideration be given for a key issues paper to be provided to the Authority for every committee/board.

RESOLVED – That Members noted the key issues arising from the Performance and Scrutiny Board Meeting held on 8 September 2022.

15 DRAFT MINUTES OF THE AUDIT AND GOVERNANCE COMMITTEE HELD ON 12 SEPTEMBER 2022

RESOLVED – That Members noted the draft minutes of the Audit and Governance Committee held on 12 September 2022.

16 EXCLUSION OF THE PUBLIC AND PRESS

RESOLVED – That under Section 100(A) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Act and the public interest not to disclose information outweighs the public interest in disclosing it.

17 SYFR CONTROL SYSTEM UPDATE

A report of the Chief Fire Officer/Chief Executive was submitted which provided Members with an update on the SYFR Control System.

RESOLVED – That Members noted the content of the report.

Actions Table

No.	Action	Timescale	Officer(s)	Status/Update
1	A report to be presented to a future Authority meeting to outline the lessons learnt and the contingency plans to be put in place following the high volume of fires that had occurred during the extreme weather conditions on 19 July 2022.	To a future FRA meeting	DCFO Carlin	<p><b><u>Update 12.09.22</u></b></p> <p>A report to be presented to the Members within the upcoming couple of Authority Meetings.</p> <p><b><u>Update 10.10.22</u></b></p> <p>It was envisaged that a report would be provided to the Authority Meeting in November 2022.</p>

2	To provide Members with a copy of the briefing for the active pension members regarding their pensions benefits.	In due course	S Kelsey	
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CHAIR

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## SOUTH YORKSHIRE POLICE AND CRIME PANEL

10 OCTOBER 2022

PRESENT: Councillor P Garbutt (Sheffield City Council) (Chair)

Councillors: R Davison (Sheffield City Council), T Baum-Dixon (Rotherham MBC), T Downing (Sheffield City Council), R Milsom (Sheffield City Council) and J Moyes (Barnsley MBC)

Dr A Billings (South Yorkshire Police & Crime Commissioner)  
(South Yorkshire Police)

S Abbott  
(Office of the South Yorkshire Police and Crime Commissioner)

J Field, A Shirt and D Thorpe  
(Barnsley MBC)

Apologies for absence were received from:  
Councillor R Haleem (Rotherham MBC), Councillor C Pickering (Barnsley MBC), Councillor S Knowles (Doncaster MBC), Councillor C Ransome (Doncaster MBC), W Carratt (Independent Co-opted Member of the Police and Crime Panel), Councillor K Osborne (Barnsley MBC), M Buttery (Office of the South Yorkshire Police & Crime Commissioner), S Parkin (Office of the South Yorkshire Police & Crime Commissioner), F Topliss (Office of the South Yorkshire Police & Crime Commissioner) and K Wright (Office of the South Yorkshire Police & Crime Commissioner)

### 1. WELCOME AND APPOINTMENT OF CHAIR FOR THE MEETING

J Field welcomed everyone to the meeting.

In the absence of the Chair and Vice-Chair, J Field sought a nomination from the Panel to Chair today's meeting.

Councillor Downing proposed that Councillor Garbutt Chair today's meeting, this was seconded by Councillor Milsom and unanimously agreed by the Panel.

RESOLVED – That, in the absence of the Chair and Vice-Chair, Councillor Garbutt be appointed Chair for this meeting of the Panel.

### 2. APOLOGIES FOR ABSENCE

Apologies for absence were noted as above.

3. ANNOUNCEMENTS

None.

4. URGENT ITEMS

None.

5. ITEMS TO BE CONSIDERED IN THE ABSENCE OF THE PUBLIC AND PRESS

None.

6. DECLARATIONS OF INTEREST BY INDIVIDUAL MEMBERS IN RELATION TO ANY ITEM OF BUSINESS ON THE AGENDA

None.

7. PUBLIC QUESTIONS:-

A) TO THE POLICE AND CRIME COMMISSIONER

There were no questions to the Police and Crime Commissioner.

B) TO THE POLICE AND CRIME PANEL

There were no questions to the Police and Crime Panel.

8. MINUTES OF THE ANNUAL MEETING OF THE POLICE AND CRIME PANEL MEETING HELD ON 6 JUNE 2022

Councillor Davison requested that minute 11 be amended at paragraph 34 to read 'Councillor Davison commented that it would be useful for the Panel to explore trends over a longer period. For example, over the last 5 years, to analyse if the Force were being successful in combatting crimes. He noted that there could be a distorted picture in the trends due to the time of the COVID-19 restrictions'.

Councillor Milsom requested that minute 11 be re-worded at paragraph 36 to read 'Councillor Milsom asked the Commissioner for his opinion on whether the large decrease in the recorded level of anti-social behaviour incidents reported to the Force in the period had a relationship with the larger increase in the recorded level of all crime'.

Councillor Garbutt raised concerns that the Performance Sub-Group had not met recently due to discussions currently taking place between M Buttery and Councillor Haleem around the future requirement for a Performance Sub-Group.

In response, the Commissioner said he was aware that discussions were on-going; unfortunately, he could not provide any further details.

The Panel discussed and noted progress in respect of the agreed actions captured on the Panel's Action Log set out in Appendix A to the minutes.

In relation to Action 11 v) from the meeting held on 6 June 2022, Councillor Milsom requested that the action be retained on the Action Log for further work. Councillor Milsom commented that the district level anti-social behaviour and crime data which was being recorded by the local authorities and police was incomplete. She believed that it did not provide a full picture of what was really happening.

Following discussion, the Commissioner agreed to meet with Councillor Milsom after today's meeting to discuss where improvements could be made on the information provided.

RESOLVED –

- i) That subject to the above amendments, the minutes of the Annual Police and Crime Panel meeting held on 6 June 2022 be agreed and signed by the Chair as a correct record.
- ii) Noted that the Panel's Action Log would be updated following discussion and agreement at today's meeting.
- iii) Noted that the Commissioner had agreed to meet with Councillor Milsom after today's meeting to discuss where improvements could be made in relation to the district level anti-social behaviour and crime data being recorded by the local authorities and by the Force.

9. POLICE AND CRIME COMMISSIONER'S UPDATE (INCLUDING DECISIONS MADE SINCE THE LAST MEETING)

A report was submitted to inform Members that the Commissioner is supported by the Office of the Police and Crime Commissioner (OPCC) in delivering his Police and Crime Plan, and in effectively discharging his wide range of legal responsibilities.

The OPCC has a Delivery Plan which outlines how this is undertaken each year.

The report provided Members with an update on key PCC and OPCC activities against the new Delivery Plan since the Panel's last meeting held on 18 July 2022.

The report also provided Members with information on the decisions taken by the PCC since the Panel's last meeting.

The Commissioner informed the Panel that he had been the South Yorkshire Police and Crime Commissioner for almost eight years. During this time, there had been four Prime Ministers and five Home Secretaries. This had made it difficult for the Commissioner to build any long-term relationships with any of the previous Policing Ministers and Home Secretaries.

The Commissioner said that it was important for him to build a relationship with the new Home Secretary and the new Policing Minister due to the discretionary grants which are provided by the Home Secretary in relation to South Yorkshire's legacy issues.

The Commissioner was pleased to inform the Panel that South Yorkshire was on track to meet its target of recruiting additional officers as part of its share of the 20,000 new officers, which the government had pledged to restore from those that were cut nationally from police forces after 2010.

The Commissioner highlighted that officer numbers in South Yorkshire would go slightly above the number which had been lost from the Force since 2010.

The Commissioner said that if any Panel Member wished to observe a new Police Officer Attestation Session, then arrangements could be made for them to attend.

The Commissioner reported that new officers were not fully competent to go out on the streets until they had received a period of training. In most cases this currently took around 2-3 years before a new officer was fully competent.

The Commissioner referred to the Chancellor's recent 'mini-budget'. He said that the Chancellor's announcements had caused turmoil in the financial markets, which had led to an increase in interest rates. This was now putting pressure on the Force in all sorts of ways. The task of preparing next year's budget would be very difficult in terms of what numbers to include in relation to inflation and pay.

The Commissioner warned the Panel that he could not recall a time when things were so volatile and so uncertain in the financial world.

Councillor Garbutt noted that there was currently a projected revenue budget underspend of £4.621m as at the end of June 2022. He said that officers who retire from the Force would tend to be more expensive than the new officers joining the Force. He asked if this would have an impact on the underspend position.

The Commissioner explained that there were a number of reasons for the underspend. He confirmed that the underspend would be utilised, but not necessarily in this financial year.

S Abbott added that the main reason for the projected underspend was in relation to reduced officer strength as part of the Force's Workforce Plan. In addition, there had also been a lower attraction to the Police Constable Degree Apprenticeship scheme.

In response to a question from Councillor Davison, the Commissioner confirmed that the Force were currently in the process of recruiting for Special Constables.

Councillor Downing asked if PCSOs were still being employed by the Force or if they were being phased out.

The Commissioner replied that a review of PCSO numbers and functions had been undertaken in 2019. The recommendations in the review had now been implemented. The number of PCSOs for South Yorkshire was set at 116. Currently, South Yorkshire was a little below the 116 level, which the Chief Constable did hope to go beyond this and recruit to 126 across South Yorkshire. Given the current financial situation, the Commissioner did not currently know if recruitment would be feasible.



In relation to Violence Against Women and Girls, Councillor Milsom noted that scoping work was now complete, and a report was in the process of being written. She asked if the Commissioner could circulate a copy of the final report to Panel Members, for information. In addition, she also asked if Panel Members could be invited to attend a future Violence Against Women and Girls listening event.

The Commissioner acknowledged the request and confirmed that arrangements could be made for Panel Members to be invited to a future listening event.

The Commissioner provided Panel Members with an overview of what the second Violence Against Women and Girls listening event would entail and the stakeholders which were involved.

Councillor Downing asked the Commissioner if he had now received a copy of the Force's strategy for dealing with drugs in our communities. Furthermore, he asked if the Commissioner was assured by the work the Force is undertaking to tackle drugs in our communities.

The Commissioner confirmed that he had now received the Force's new strategy; arrangements would be made for Panel Members to receive a copy of the strategy.

Councillor Garbutt asked if a dashboard could be developed to show the progress being made in reducing road traffic collisions across South Yorkshire.

The Commissioner replied that this information was available from the South Yorkshire Safer Roads Partnership. He suggested that this be raised with Sheffield City Council's representative on the South Yorkshire Safer Roads Partnership.

Councillor Milsom noted that the PCC had launched this year's project EDWARD (Every Day Without A Road Death) on 19 September. She asked if details could be provided on the information which had been publicised to support the campaign on social media and in the local districts, particularly on the illuminated road safety signs.

The Commissioner replied that Sheffield City Council's representative on the South Yorkshire Safer Roads Partnership would be able to supply Councillor Milsom with further information.

**RESOLVED – That Members of the Police and Crime Panel:-**

- i) Noted the contents of the report.
- ii) Asked questions on the matters contained within the report, given it explains how the PCC has over this period delivered his Police and Crime Plan, discharged the wide range of his legal responsibilities, and made decisions.
- iii) Noted that the Commissioner had agreed to provide Members with a copy of the Violence Against Women and Girls report.
- iv) Noted that arrangements would be made for Panel Members to be invited to attend a future Violence Against Women and Girls listening event.

- v) Noted that the Commissioner had agreed to provide Panel Members with a copy of the Force's new strategy for tackling drugs in our communities.

10. MONITORING DELIVERY OF THE POLICE AND CRIME PLAN - QUARTERLY REPORT (APRIL TO JUNE 2022)

A report was submitted which set out the Quarterly Police and Crime Plan Performance Report for the period April to June 2022 (Quarter 1 2022/23), produced from the Police and Crime Commissioner's (PCC's) Police and Partners Performance Framework.

The report aimed to provide information about how the police and partners, as well as the Office of the PCC (OPCC) are working to achieve the outcomes and priorities set out in the Police and Crime Plan for South Yorkshire.

The Quarterly Performance Report for the period April to June 2022 (Quarter 1 2022/23), was set out in Appendix A to the report and noted by Members.

Councillor Garbutt asked if a further breakdown of the hate crime statistics could be provided in order to identify if a hate crime was committed either face-to-face, violently, verbally or online.

The Commissioner noted the question and agreed to ask K Wright if it would be feasible to provide this information.

In response to a question from Councillor Milsom, the Commissioner explained that the budget underspend as at 30 June 2022 was a forecast at this point in the year. At year-end, this could be more or less than presented in the report.

Councillor Milsom referred to 101 call volumes. She highlighted that there had been 70,000 abandoned calls in a 12-month period. It was also highlighted that the longest wait time in August 2021 for a 101 call to be answered was 3 hours and 14 minutes. Councillor Milsom asked if there were any plans to improve further on the call waiting time.

The Commissioner replied that the longest call waiting time highlighted was very exceptional. The average 101 call waiting time last week was 11 minutes. He explained that demand did rise at different times during the day, and this put pressure on the call wait times. In addition, 101 was now the first option for many people to use, given that several local authorities had closed all the different telephone helplines that they had previously.

In relation to abandoned calls, the Commissioner explained that a person may have abandoned their call to report a crime via another method. For example, via the online reporting facility.

Councillor Baum-Dixon highlighted that the recorded levels of robbery, vehicle related thefts, firearms crimes and crimes involving a knife or sharp instrument had all increased during the period. He asked what work was being undertaken by the Force to solve these crimes.

The Commissioner replied that the report often compared crimes over a 12-month period. However, to analyse trends, he suggested that they needed to be looked at over a longer period of time. In analysing longer-term trends, the Force could identify hotspots in the county where they can undertake preventative work.

Councillor Garbutt informed the Commissioner that he had a number of questions relating to domestic abuse. He said that he would circulate the questions to Panel Members to ascertain if Members have any further questions to raise prior to sending them to the Commissioner for a response.

RESOLVED – That Members of the Police and Crime Panel:-

- i) Noted the contents of the report and commented on any matters arising.
- ii) Noted that the Commissioner would ask K Wright if it would be feasible to provide a further breakdown of the hate crime statistics to identify if a hate crime was committed either face-to-face, violently, verbally or online.

11. QUARTER ONE - CONSOLIDATED BUDGET MONITORING REPORT 2022/23

A report of the Chief Finance Officer was presented setting out the consolidated financial position for the period 1 April 2022 to 30 June 2022.

The report set out the anticipated year-end position, updated with information available up to 30 June 2022.

Members noted that the following key points:-

- The PCC had approved a revenue budget of £310.7m for 2022/23.
- The PCC had also approved a capital programme of £24.920m for 2022/23, anticipating that £22.770m of borrowing would need to be undertaken in the year to fund the programme. The programme was decreased to £16.48m in July 2022 to take account of slippage, re-phasing, and adjustments. The PCC approved the revised programme on 27 July 2022.
- Based on current assumptions, the forecast outturn position for the revenue budget was an underspend of £4.621m as at 30 June 2022.
- In the period June to August 2022, the projected underspend had now reduced to £3.5m due to the volatility in the economy. The Panel were informed that this was a snapshot in time and was based on estimates at this point in the year.
- As at 30 June 2022, the projected year end outturn position was a £4.04m underspend on the Chief Constable's budget, net of external funding.
- The PCC and OPCC forecast outturn position was an underspend of £13k, based on information as at 30 June 2022. The main reasons for the underspend and variances from the budget were presented within the report.
- The PCC had approved a capital programme of £16.48m in July 2022. Expenditure to date amounted to £1.87m, it was anticipated that the full budget would be spent by year end.

- As at 31 March 2021, the overall level of revenue reserves available was £67.716m. This included general reserves of £36.9m, earmarked, and insurance reserves of £25.4m and £5.3m respectively. The forecast movement in year was detailed in a table at paragraph 6 of the report.
- Paragraph 7 of the report set out a number of risks and uncertainties in the reported financial position.

RESOLVED – That Members of the Police and Crime Panel noted the contents of the report and commented on any matters arising.

12. REPORT BACK FROM DISTRICT COMMUNITY SAFETY PARTNERSHIPS - MEMBER REPRESENTATIVES

Councillor Milsom provided the Panel with an update from the recent meetings of the Safer Sheffield Partnership.

In relation to the Safer Sheffield Partnership's priorities, activity had been dominated by the Safer Sheffield Theme Groups and the work which they are undertaking to progress priority themes identified by the Sheffield Joint Strategic Intelligence Assessment.

The following key highlights were noted:

- A city-wide plan for Dark Nights had been developed through the Anti-Social Behaviour Theme Group, with a focus on key hotspot areas. This Plan would complement Area Based Partner Plans.
- Work had commenced on formulating a Cuckooing Strategy.
- Funding streams continued to be challenged to improve physical security at key locations.
- Work was continuing to develop the Domestic Abuse Perpetrator Programme through the Violence Against Women and Girls Theme Group.
- The Partnership had provided Crime Prevention Packs to support the influx of new students arriving in Sheffield via the Crime Theme Group.
- Bespoke training packages had been developed aimed at professionals across key disciplines to spot the signs of criminal exploitation through the Supply of Drugs Theme Group.
- The Partnership continues to monitor in-group activity, overseeing progress and providing small funding schemes to progress activity.
- In relation to funding, the Safer Sheffield Partnership utilises the Commissioner's funding to support community organisations in delivering small projects, aimed at reducing crime, anti-social behaviour and exploitation.
- The Partnership had received 20 applications to this scheme, of which 17 had been given funding. Bids had been received from a wide range of organisations and areas within Sheffield.

Councillor Garbutt thanked Councillor Milsom for her update.

Due to the absence of Councillors Haleem, Pickering and Knowles, there were no updates available from the Safer Rotherham Partnership meeting held on 10 August 2022, the Safer Barnsley Partnership meeting held on 23 September 2022, and from the Safer and Stronger Doncaster Partnership Board meeting held on 29 September 2022.

RESOLVED – That Members of the Police and Crime Panel noted the feedback provided.

13. LEARNING AND DEVELOPMENT UPDATE

A report was submitted to update Members on current events – national, regional and local, together with future plans in respect of learning and development for the Panel.

Suggestions for any other learning and development opportunities Members may have to support the Panel's learning and development were welcomed.

A summary of the events which had taken place since the last meeting together with details of proposed future events were set out within the report for Members' information.

RESOLVED – That Members of the Police and Crime Panel:-

- i) Noted the update.
- ii) Agreed to provide suggestions for future learning and development.

14. WORK PROGRAMME / PAB DATES

Members considered the 2022/23 Work Programme and were reminded that they could submit issues for the Work Programme that fall within the Panel's Statutory role in supporting and scrutinising the Commissioner.

All issues would be given full consideration by the Chair, Vice-Chair and Commissioner at the pre-agenda planning meetings.

Additionally, Members were encouraged to attend the meetings of the Commissioner's Public Accountability Board (PAB) to increase their operational knowledge.

Members were reminded that they could also submit questions for PAB through the OPCC, with 5 working days notice prior to the meeting.

RESOLVED – That Members of the Police and Crime Panel noted the contents of the 2022/23 Work Programme.

15. DATE AND TIME OF THE NEXT MEETING

RESOLVED – That the next meeting of the Police and Crime Panel be held on Monday 5 December 2022, at 1:00 pm in the Council Chamber, Town Hall, Church Street, Barnsley.

CHAIR

# Item 37

## MCA - MAYORAL COMBINED AUTHORITY BOARD

### MINUTES OF THE MEETING HELD ON:

TUESDAY, 18 OCTOBER 2022 AT 3.00 PM

SOUTH YORKSHIRE MAYORAL COMBINED AUTHORITY, 11  
BROAD STREET WEST, SHEFFIELD S1 2BQ



### Present:

Councillor Sir Steve Houghton CBE  
Mayor Ros Jones CBE  
Councillor Chris Read

Barnsley MBC  
Doncaster MBC  
Rotherham MBC

### In Attendance:

Martin Swales	Chief Executive and Head of Paid Services	MCA Executive Team
Dr Ruth Adams	Deputy Chief Executive	MCA Executive Team
Gareth Sutton	Chief Finance Officer/S73 Officer	MCA Executive Team
Adam Bottomley	Senior Lawyer	MCA Executive Team
John Dowie	Interim Executive Director of Infrastructure and Place	MCA Executive Team
Pat Beijer	Director of Public Transport Development	MCA Executive Team
Andy Gates	Assistant Director of External Affairs	MCA Executive Team
Gabriella Kocsis	Minute Taker	MCA Executive Team

### Apologies:

Mayor Oliver Coppard	South Yorkshire Mayoral Combined Authority
Councillor Terry Fox	Sheffield City Council
Councillor Alex Dale	NE Derbyshire DC
Councillor Steve Fritchley	Bolsover DC
Councillor Tricia Gilby	Chesterfield BC
Councillor Simon Greaves	Bassetlaw DC

## 25 Welcome and Apologies

Cllr Read welcomed everyone to the meeting and informed them of the Mayor's apologies due to illness and Covid-19 exposure. Other apologies were noted as above.

## 26 Announcements

The Chair acknowledged the passing of Cllr Jim Andrews, the long-serving

former Deputy Leader of Barnsley Council last week. The Board offered their condolences to his family and friends.

Members noted that the previous meeting was postponed due to the death of the late Queen. They paid tribute to her and her life as one of service, dignity, kindness, thoughtfulness, and humour as told by many private anecdotes that emerged after her passing. The Chair offered his condolences to the Royal Family and welcomed King Charles III at the beginning of a new era for our region and our country.

Since the last meeting, members noted that Peel Group had decided to wind down aviation services from Doncaster Sheffield Airport from the end of October. The MCA and Doncaster Council were continuing to do everything they could to find a way forward. The Chair noted that the Mayor remained steadfast in his commitment to an ambitious plan for Doncaster and South Yorkshire, and his commitment to fighting Peel Groups decision until the last moment.

The Board recognised the work of Dr R Adams, the outgoing Deputy Chief Executive of the MCA, as this was her final meeting in post. Dr Adams has served the MCA for over a decade and was central to the creation of the MCA itself. Members joined together to thank Dr Adams and wish her every success in the future.

27 **Urgent Items**

None.

28 **Items to be Considered in the Absence of Public and Press**

Members noted that Item 17 Appendix 3 was restricted from the public. It was agreed that the webcast would be paused, and members of the public in the room would be asked to leave when this item was discussed.

29 **Voting Rights for Non-constituent Members**

N/A

30 **Declarations of Interest by individual Members in relation to any item of business on the agenda**

Members declared their interest in any item relating to their boroughs.

31 **Reports from and questions by members**

None.

32 **Receipt of Petitions**

The Chair invited Ms Own to introduce her petition, which was presented in person at the Mayor's 100 Days Event and had 211 signatures.



Ms Own presented her petition to prevent the number 5 bus from being removed from service. She added that this bus was the only bus to run through the Wensley Estate and was a vital link to Firth Park and Sheffield City Centre for the elderly, disabled and vulnerable.

As Chair, Cllr Read read out a response given to him by the Mayor.

The Chair noted that following the closure of Powell's bus company in August, the MCA sought to intervene and protect as many of their services as was possible. Cawthornes expressed an interest in this and another service, however due to limited vehicle and driver resources available were unable to run all trips on the current timetable. This meant that departures at 06:55, 07:55 15:18 and 16:28 from Firth Park, along with the return trips from Moorfoot would no longer run. The response added that the transport system was broken and allowed operators to walk away, leaving taxpayers to step in and prop up services. MCA Officers continued to undertake the assessment into bus franchising, as a route to a long-term solution for the public transport network.

A petition was presented by Dr Joan Miller of the South Yorkshire Climate Alliance. The petition had 267 signatures and asked the Mayor to find the funds to retrofit South Yorkshire homes in fuel poverty to reduce energy use, carbon emissions, reduce energy bills, provide warmer and healthier homes and create long term local employment.

On behalf of the Mayor, Cllr Read responded to Dr Miller and stated that with the Cost-of-Living crisis the importance of warmer, healthier homes was clear. He added that the scale of the challenge should not be underestimated as the housing stock in South Yorkshire is some of the least energy efficient in the country and despite the good work being done by Local Authorities, there was much more to do. The Chair added that at a regional level, the MCA did not have the funding necessary to deliver retrofit at scale as this would require billions of pounds. However, he offered Dr Miller assurance that officers are working on retrofit programmes and will continue to explore mechanisms to scale this up for the benefit of our communities and businesses.

### 33 **Public Questions**

None.

### 34 **Minutes of the previous meeting**

**RESOLVED** that the minutes of the meeting held on the 25 July 2022 be agreed to be a true and accurate record.

### 35 **Budget and Business Planning 2023/24 Update**

The Chief Financial and s73 Officer introduced this report which provided an update on the development of a business plan and accompanying budget for the forthcoming financial year. It built upon the report received by the Board in July, containing the latest expenditure and income forecasts.

**RESOLVED** that members noted the latest budget forecasts.

## Bus Services Update

The Executive Director for Infrastructure and Place presented this item. The report provided an update to the board on the latest position regarding changes to the South Yorkshire bus network.

The report also highlighted the implications of the recently announced Bus Recovery Grant (BRG) extension for a further six months and the options of utilising additional funding and reserves to protect bus services from commercial cuts informed by a public consultation on bus priorities. Members noted that the MCA had committed as much reserve money as possible to secure bus services until July 2023.

Cllr Houghton opened up a discussion into the need for a sustainable transport service which protects key routes for the community. Members added that the reduced bus numbers were having negative effects on their constituents, including social isolation. Members suggested the needs for the entire system to be considered to avoid duplication of means of transport and ensure all communities are catered for. Officers agreed and confirmed that work was ongoing.

**RESOLVED** that the Board:

1. Approved the use of up to £7.2m of reserves to support bus services to the end of July 2023.
2. Noted that non-statutory school services have been successfully protected for a period of two academic years by drawing on the MCA's financial reserves.

## Tram Future Operating Model

This item discussed the Tram Concession with South Yorkshire Supertram Limited (SYSL) which is due to expire on the 21st March 2024. The Director of Public Transport Development asked the board for a decision to be made on the future tram Operating Model to allow for a timely and seamless transition in March 2024.

Members referred to the previous item's discussion on the need for a sustainable transport network which avoids duplication of services. They highlighted that this would also limit the money being lost by the buses and tram.

**ACTION: The Executive Director of Infrastructure and Place to present a report to Members on a sustainable transport vision which includes both the bus and tram networks.**

Members highlighted the need to ensure there is a return on the tram investment and that this is monitored closely going forwards.

**ACTION: The Director of Public Transport Development to report regularly to the Board to discuss the return on the investment into the tram network.**

**RESOLVED** that Board members:

1. Authorised the MCA to establish an arm's length wholly owned subsidiary company (NewCo) to operate the Supertram system (with effect from 22nd March 2024).
2. Agreed to receive further reports regarding the financial sustainability as soon as modelling work is concluded.

38

### **South Yorkshire Investment Zone - Status Update**

The Government had set out a policy intent to work in partnership with places across the country to develop Investment Zones. South Yorkshire MCA was one of 38 MCAs and Upper Tier Local Authority areas that indicated an intention to work with Government on the development of an Expression of Interest (EoI). The Assistant Director of External Affairs briefly reminded Members of the Investment Zone work they were consulted on prior to the submission of an Expression of Interest to the Government on the 14th October 2022.

Members noted that there is a strong expectation that Investment Zones will bring forward a mix of both commercial and residential development. The freedoms and flexibilities and wider advantages on include:

- a) Speeding up planned development and simplifying new opportunities.
- b) Providing time-limited tax incentives to encourage new investment.
- c) Wider infrastructure and development opportunities.

Cllr Houghton noted that Barnsley were happy to be part of the submission and felt that it could be a good levelling up tool if used properly to boost the economies in places that need it.

**RESOLVED** that Board members agreed that in order to meet the Submission deadline of 14th October 2022, the Board noted the submission of an EoI, which had been agreed with the Local Authorities prior to submission.

39

### **Cost of Living and Economy Report**

The Chief Finance and s73 Officer presented this report which investigated the cost-of-living challenges; which were deepening with inflationary pressures worsening. The report noted that the significance of the crisis demanded a regional response to complement those actions being proposed by national Government.

The report noted that whilst these immediate interventions can be delivered in the short-term, consideration was needed around how MCA resource could be deployed to support the post-recession recovery, ensuring South Yorkshire's businesses and communities were well placed to bounce-back.

A lengthy discussion was had between Members and Officers around the Bus Cap proposals, with some concerns around driver shortages and bus patronage raised. Cllr Read, as Chair of the Transport and Environment Thematic Board, noted that the Boards number one priority was increasing bus patronage and they believed the cap on fares would help this.

A discussion took place about the appropriateness of investing in a price cap at the same time as services were being lost. It was noted that regardless of funding, some services could not be procured due to driver shortages. It was therefore agreed that officers would examine whether there were opportunities to use funding to address driver recruitment and retention issues that were affecting the MCA's ability to procure withdrawn services.

**ACTION: The Executive Director of Infrastructure and Place and the Corporate Director of Business and Skills to present a report to a future MCA on the plan to recruit more Bus Drivers in the region. Within this report Members will receive figures on bus patronage and bus driver shortages.**

**RESOLVED** that the Board:

1. Approved the proposal for the early release of Shared Prosperity Fund allocations ahead of formal Government processes.
2. Approve the earmarking of up-to £2m of windfall budget surplus to fund a package of cost-of-living measures.
3. Approved the development of an immediate package of measures as detailed in paragraphs 3.1-3.11 of the report.
4. Delegated authority to the MCA Chief Executive in consultation with the Mayor and Leaders to enter into transactions.

#### 40 **Education Skills and Employability Board Programme Updates**

The Deputy Chief Executive introduced this report to the Board, which provided an update on the progress of the Multiply programme and sought support to secure additional funding from the Department for Work and Pensions (DWP) and Department for Health and Social Care (DHSC) to deliver Individual Placement and Support in Primary Care (IPSPC). The Board was asked to endorse clarification to the definition of the Adult Education Budget (AEB) grant funded provider base.

Members noted that the Working Win programme had helped more than 4000 people in South Yorkshire and mentioned how well received the Multiply programme was in their Boroughs. Cllr Houghton expressed his desire for local intelligence to be used for the Working Win programme to drive it forwards based on local need.

**RESOLVED** that the Board:

1. Noted the MCA's Lead Authority role and the progress of the Multiply programme.
2. Endorsed the MCA's application to secure funding for the continuation of the South Yorkshire Working Win programme.
3. Endorsed the recommendation of the ESEB to clarify the definition of the Adult Education Budget (AEB) grant funded provider base.

#### 41 **Programme Approvals**

This item was deferred to the end of the meeting due to featuring a restricted item. The Chief Finance and s73 Officer introduced this paper which requested approval for the progression of three capital schemes subject to conditions set

out in the Assurance Summaries and three project change requests. The report also sought acceptance of the Enhanced Partnership Officer funding from the Department for Transport (DfT).

An in-depth discussion was had around the £26m of Gainshare capital funding that had been made available for financial years 2022/23 and 2023/24. The CFO reminded the Board of the decisions taken in January and March 2022 to phase the release of Gainshare funding, with £26m of capital resource being made available over the next two years to support deliverable schemes ahead of Place monies being made available from 2024 onwards. The CFO further reminded the Board that a number of principles had been agreed around the use of this funding, including that distribution of the money would be made on an equitable basis.

It was noted that whilst new schemes were being developed there were inflationary pressures across the programme for which resource may be required.

The Chief Executive re-assured Board members that officers were in active discussions with Local Authority Chief Executives and other officers about the use of this money. It was agreed that these conversations would continue, and this item would be brought back to the Board as appropriate.

The Board also discussed the merits of scheme D0036 in the light of market conditions. It was agreed to progress the due-diligence activity and revert to the Board on conclusion of that work.

**ACTION: Members to receive an update on the use of the capital funding made available through the Renewal Fund.**

**RESOLVED** that the Board considered and approved the:

1. Progression of “Thriving Town Centre” FBC to full approval and award of £3.6m grant to BMBC subject to the conditions set out in the Assurance Summary attached at Appendix 1 to be funded from previously committed Gainshare capital funding.
2. Progression of “Canon Diagnostic Suite and Arena” FBC to full approval and award of £1.4m grant to Canon Medical Systems Ltd subject to the conditions set out in the Assurance Summary attached at Appendix 2.
3. Progression of D0036 Strategic Business Case to FBC subject to the conditions set out in the Assurance Summary attached at Appendix 3.
4. Three change requests.
5. Acceptance of a £0.66m grant from Department of Transport (DFT) for Enhanced Partnership Officer Funding.
6. Delegated authority be given to the Head of Paid Service in consultation with the Section 73 and Monitoring Officer to enter into legal agreements for the schemes covered above subject to funding being available.

42

#### **Appointment of Independent Audit, Standards and Risk Committee Member**

This report sought the approval of the appointment of an independent member to the Audit and Standards Committee in order for the committee to be properly

constituted and ensure that the MCA can function effectively.

**RESOLVED** that the Board approved the appointment of Dave Philips as an independent member of the Audit, Standards and Risk Committee.

43 **Delegated Authority Report**

**RESOLVED** that Members noted the decisions and delegations made.

I, the undersigned, confirm that this is a true and accurate record of the meeting.

Signed .....

Name .....

Position .....

Date .....

## **PUBLIC QUESTIONS TO CABINET MEMBERS AND COMMITTEE CHAIRS** **Council Meeting – 24 November 2022**

**Question:** 1.  
**From:** Mr R

**Response by:** Councillor Frost (Cabinet Spokesperson for Regeneration and Culture)

**Question:**

In the reply to a public question at the Council meeting held on 29 Sep from a Mr JR about granting planning consent to a developer, it said it only asked for a Construction Method Statement on major developments, and not a Construction Management Plan.

What is a Construction Method Statement and was one requested, and the date received, when planning consent was granted for the major development at 29 Paddock Road, Staincross?

**Response:**

Thank you, Mr R, for your question.

A Construction Method Statement details how works on a development will be undertaken during the construction phase. The content of a method statement will vary from scheme to scheme, and from site to site but the overall aim is to make the developer think proactively about how they will minimise environmental impacts to avoid the Council subsequently having to use other statutory powers, such as under the Environmental Protection Act. Generally, the statement will cover issues such as control of noise and dust, but it also seeks to address issues that might happen on the public highway, such as mud on the road.

The requirement for a Construction Method Statement is generally confined to major developments because those are more likely to create such issues. Small developments tend to be exempt due to a combination of the Government's desire to minimise red tape, particularly for SMEs, and the fact that similar forms of development can be undertaken without the need for planning permission. This does not preclude the Council subsequently using powers under the Environmental Protection Act if necessary though.

In relation to 29 Paddock Road, Staincross, we believe you are referring to the site at 28 Paddock Road, where you made representations to the Council ahead of planning permission being granted for three dwellings. Given that the proposal did not constitute a major development, no planning condition was imposed requiring such a document to be approved. However, in the interests of controlling the

impact of the development on those residents neighbouring the site, a planning condition was included restricting hours of construction works.



**PUBLIC QUESTIONS TO CABINET MEMBERS AND COMMITTEE CHAIRS**  
**Council Meeting – 24 November 2022**

**Question:** 2.  
**From:** Mr R

**Response by:** Councillor Frost (Cabinet Spokesperson for Regeneration and Culture)

**Question:**

In the recent court case about the death of the young boy Conley Thompson who was found dead on a building site in Worsbrough, the person representing the Health and Safety Executive made clear statements about the failure of the developer to have in place a secure and maintained boundary fence, and its failure to follow the regulations in the Construction (Design and Management) Regulations 2015, and the Health and Safety at Work Act 1974.

The developer was found guilty. Have any lessons been learned? Why in the planning consent procedure do you only sometimes ask for a Construction Method Statement, when the focus should now be on the CDM regs 2015 and HSW act 1974?

**Response:**

Thank you, Mr R, for your question.

The Health and Safety at Work Act places general duties on employers and the self-employed to conduct their undertakings in such a way as to ensure, so far as is reasonably practicable, that persons other than themselves or their employees are not exposed to risks to their health or safety. The responsibility for taking reasonable steps to keep a construction site secure and prevent unauthorised access to site sits with the 'Principal Contactor' under the CDM Regulations with this supporting the general Health and Safety at Work Act duty to maintain a safe workplace. The details of how this would be achieved would be set out in the 'construction phase plan' for the project which is produced by the Principal Contractor. There is a range of guidance available to contractors on the security and segregation of construction sites such as Health and Safety Executive guidance on 'protecting the public' which can be found online at <https://www.hse.gov.uk/construction/safetytopics/publicprotection.htm>

The Conley Thompson case was particularly tragic and by pleading guilty, the developer recognised that the failing lay at their door. Given this outcome, it is the responsibility of the company in question to learn the lessons.

The Council's role as Local Planning Authority primarily relates to environmental considerations such as exposure to noise and dust. As Highway Authority, the

Council also has an interest in ensuring the safety of users of the public highway. The Construction Method Statement is therefore aimed at addressing wider public amenity and highway safety considerations.