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## GOVERNANCE AND AUDIT COMMITTEE 15/01/26

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**Attendance:** Chair: Carys Edwards  
Vice-chair: Rhys Parry

**Councillors:** Menna Baines, Elwyn Jones, Edgar Wyn Owen, Geraint Parry, Arwyn Herald Roberts, Richard Glyn Roberts, Huw Rowlands, Angela Russell, Meryl Roberts, Ioan Thomas and Elfed Wyn ap Elwyn

**Lay Members:** Eifion Jones, Dewi Lewis, Peter Barnes and Paul Millar-Mills

**Officers:** Dewi Morgan (Head of Finance), Ffion Madog Evans (Assistant Head of Finance - Accounting and Pensions), Luned Fôn (Audit Manager), Caren Rees Jones (Group Accountant - Capital and Management), David Lloyd Williams (Group Accountant), Nel Povey and Alaw Jones (Cynllun Yfory - Finance and Accounting Professional Trainees), Eleri Jones (Senior Executive Officer) and Lowri Haf Evans (Democracy Services Officer)

**Others invited:** Cllr Huw Wyn Jones (Cabinet Member for Finance) and Yvonne Thomas (Audit Wales)

Item 6: Cllr Nia Jeffreys (Council Leader), Cllr Menna Trenholme (Deputy Council Leader / Cabinet Member for Children and Supporting Families), Cllr Dewi Jones (Cabinet Member for Education), Dafydd Gibbard (Chief Executive), Dylan Owen (Statutory Director of Social Services), Iwan Evans (Head of Legal Service and Monitoring Officer), Gwern ap Rhisiart (Head of Education), Alison Halliday (Assistant Head of School Support), Llion Williams (Quality, Safeguarding and Well-being Lead), Ian Jones (Head of Corporate Services), Catrin Love (Assistant Head of Corporate Services), Ffion Mai Jones (Senior Executive Manager) and Lois Owens (Senior Executive Officer)

Item 10: Sian Pugh (Assistant Head of Finance – Sustainability and Developments) and Bleddyn Jones (Taxation Manager)

Item 11: Lora Gwawr (Audit Wales) and Dewi Wyn Jones (Council Business Support Service Manager)

### 1. APOLOGIES

None to note.

### 2. DECLARATION OF PERSONAL INTEREST

None to note

### 3. URGENT ITEMS

None to note

#### 4. MINUTES

The Chair accepted the minutes of the previous meetings of this committee held on 13 November 2025 as a true record

#### 5. IMPLEMENTING THE DECISIONS OF THE COMMITTEE

A report was submitted providing an outline of how the Council's departments had responded to the decisions of the Governance and Audit Committee so that Members could be assured that their decisions were being addressed. It was noted that the report gave Members an opportunity to consider the decision made with the intention of removing the item / decision when the action had been completed.

The members thanked the officer for the report

#### RESOLVED

- **To accept the contents of the report**

Note:

- To receive an update on the 5/9/24 items (hold an information session on homelessness) and the 10/10/24 items (update on Emergency Care Audit recommendations): Flow Out of Hospital) by the next meeting

#### 6. RESPONSE PLAN TO THE OUR BRAVERY BROUGHT JUSTICE REPORT

The Leader of the Council, Cllr Nia Jeffreys, thanked the Chair for the invitation to present the Council's response plan to the Our Bravery Brought Justice Report.

As Leader, she sincerely apologised to the victims and all those affected by the horrific crimes of the former Headteacher of Ysgol Friars. The children's voices had not been heard and she made it clear that their experiences and voices were important to her. She reiterated that without action, an apology would be merely empty words, and the greatest tribute that could be given to the courage of the victims was a reassurance and a promise of change; the aim of the plan was to ensure that such failures did not happen again in Gwynedd and that the challenges facing the Council to change systems and the culture were vital to such a serious issue. It was noted that she would appreciate the committee's comments in the context of managing and monitoring the plan's risks; that transparency was necessary and restored confidence among the public.

It was explained that the Response Plan was a live, public document and that the minutes of the Response Plan Programme Board meetings would report on the progress taking place.

She thanked the Committee for its willingness to discuss such a difficult subject, but that its contribution would lead to an improvement in the Council's safeguarding arrangements to ensure that this did not happen again. She expressed that safeguarding and protecting children from harm was everyone's responsibility. She expressed her gratitude for the fantastic collaboration that had taken place to date with Sally Holland (Chair of the Response Plan Programme Board), everyone involved in the Scheme, with fantastic work from several Council Departments involved in the response. While no single Service, Department, political group or individual could achieve this alone, she stressed

the need for collaboration across Committees, across Departments and across political divides, so that real and timely progress could be made in this vital area. As a result, the scrutiny process would not only hold the Council to account but would also contribute to shaping a safer future for the children and young people of the County.

She suggested returning to report on the progress of the Plan within 6 months to a year, should the Committee so wish.

The Chief Executive presented the details and functionality of the Response Plan. He highlighted that the original Response Plan had been adopted by the Cabinet (January 2025) and as with any living document, it had evolved since that time. Since the publication of the Our Bravery Brought Justice Report (November 2025) the Plan had been amended to address the themes and recommendations set out in the report. Comments / considerations, from other consultees, from this Governance and Audit Committee meeting, the extraordinary meetings of the Education and Economy Scrutiny Committee and the Care Scrutiny Committee and the Extraordinary Meeting of the Full Council, would be included in the final Response Plan to be formally submitted to the Cabinet in March 2026.

In addressing the priorities of the plan, it was highlighted that in situations where we had to wait for others to act, there were interim arrangements in place. It was reported that there were seven main themes within the Response Plan that aligned with the themes of the report and that each theme was led by a specific officer.

The members expressed their gratitude for the report.

The Chair noted that it was the Committee's duty to consider whether or not the Response Plan was appropriate and just, that the main priorities were being implemented, and to provide advice on dealing with dependencies.

Observations arising from the ensuing discussion:

- The report was lengthy, and verbose at times. Nevertheless, those who had co-ordinated the work were commended for the extensive and professional work
- Welcomed that the Response Plan was being discussed at several forums
- A simple and definite summary/front page of the main action points was needed
- While acknowledging the need to safeguard children in schools, it was a must to safeguard children in all situations
- Work stream 3: Reference to grooming training (3.4) - the need to amend the emphasis of the training / title of the training to include recognition of preventing the fostering of inappropriate relationships.
- Reference to a barrister's report 'Inquiry into the Events of 2019 which has been the subject of press coverage' - needed more context for the independent investigation that was completed and what was the reason not to share the report/conclusions in the appendices? Was the barrister part of the firm providing legal advice to the Council? The narrative of paragraph 2.5 was unclear.
- Welcomed the detail of the Response Plan on what was going to happen but needed to reflect on what had happened. The failures of staff on all levels needed to be disclosed and discussions held with those who were at the root of these failures. Needed to ensure that a process was being followed to

understand the context of what went wrong.

- In the context of 'missed opportunities' and 'professional duty', while accepting that specific cases could not be discussed, there was a need for assurance that disciplinary arrangements were in place, a timetable for the disciplinary process and a means of reporting on the action; this was fair to those families who had been affected.
- Welcomed that the plan placed emphasis on whistleblowing and safeguarding arrangements – we needed to be at our best in these areas. While welcoming revisions to the policies, an update was needed on the work, timetable and manner in which they were being adopted
- That processes must be short, precise and effective and that a change of culture should be embedded and not in response to a box ticking practice
- Welcomed the tightening of arrangements with the Police and the Health Board
- That the Committee received regular updates on the actions that had been taken or were being considered as a suitable and appropriate response to the situation

In response to a comment that the effort to look at the system anew may cause excessive change, rather than focusing on ensuring that staff followed policies and processes, and whether this was an organisational failure or the failure of individuals; it was noted that the report recognised the need to change and improve a number of systems and therefore the Council was taking the opportunity to look at all systems. It was reiterated that some systems needed to be better embedded within Council arrangements, but that some of the recommendations required national guidance such as changing policies and procedures, training, behaviours and accountability for action; That the response offered more than a change of process – it set an ambition of culture change.

In response to a comment that there were extensive references to Estyn, although the inspection, undertaken in June 2023, had been flawed and misleading about safeguarding arrangements, and that there was no apparent acknowledgement of those shortcomings in the report, it was agreed that the information could be added to the final report which would be submitted to the Cabinet. The Head of Education elaborated that he would raise the matter with Estyn and highlight that the Governance and Audit Committee needed to receive acknowledgement from Estyn that their review had been misleading. This would restore the public's confidence in future Estyn reports.

It was pointed out that there were sufficient examples of what went wrong but no reasoning as to 'why?' (factors such as Intentional? Unintentional? Laziness? A close relationship? Culture? Shortcomings?) and in response to a further comment that some elements of the failures may be hidden behind processes and systems, and that there was inadequate factual reference to this in the Response Plan, the Chief Executive noted that the Council had a duty to look into this and as more evidence and conclusions emerged, the picture would become clearer. He argued that failures in systems and arrangements highlighted failure, but it was difficult to include the human element.

While there was no price on children's safety, it was noted in response to a question about the costs of the process, that there were costs to investigations and backfilling costs and support for Ysgol Friars – the costs of any further changes would be part of the Council's budgeting process. It was reiterated that the costs of the process had been included on the Council's risk register and in the Council Plan, and although the Welsh Government made a financial contribution, the costs diverted staff time and

resources from elsewhere.

In terms of the responsibilities of Governors and the need to reconcile standards, ensure appropriate training to carry out the duties of the post effectively, ensure the suitability of the Chair of Governors for the post and a suggestion to limit Governors' term, the Cabinet Member for Education noted that the Welsh Government was undertaking a review into the concerns about the school governors system, and that the conclusions of the review would be shared in Spring 2026. He reiterated that the system in Wales was outdated and that the purpose of the review was to look at the different responsibilities of Governors. It was also suggested that Community Governors needed to have a more significant role.

In response to a question about the future cost of court proceedings, the Chief Executive stated that he was not aware of any court proceedings at this time, however, if a case or claim was to arise from the situation, the Council had adequate insurance and reserves to cope with the situation. The costs would not affect the Council's revenue budgets. He added that the Council had tiers of insurance for different situations and that each case could be dealt with appropriately.

The Chair thanked everyone for their contributions and the officers for submitting responses.

#### **RESOLVED:**

- **To accept the detail of the Response Plan**
- **To thank the Officers for their work and welcome that the Response Plan is being discussed at several forums**
- **A simple and definite summary/front page of the main action points is needed**
- **The Committee shall receive regular updates on the actions taken or being considered as a suitable and appropriate response to the situation**
- **A request by the Committee for Estyn to acknowledge the weaknesses of their report on the Council's safeguarding arrangements, June 2023**
- **That the Whistleblowing Arrangements and Safeguarding Arrangements need to be among the best**
  - **reviews to these policies are welcome**
  - **need an update on the work, timetable and manner in which they are adopted**

Note:

Review the last paragraph 2.5 of the Response Plan: 'Investigation into the Events of 2019 that has been the subject of press coverage' – more context is needed about the independent investigation that was completed and what the reason was for the decision not to share the report/findings.

Set out the context for Estyn's commendation of the Council's safeguarding arrangements (June 2023). The wording as it is inappropriate given the failures that later emerged.

## **7. REVENUE BUDGET 2025/26 – END OF NOVEMBER 2025 REVIEW**

A report was submitted by the Cabinet Member for Finance asking the committee to scrutinise the situation and relevant risks in relation to the Council's budgets

and its departments. It was explained that the report detailed the latest review of the Council's revenue budget for 2025/26, and the projections towards the end of the financial year. The Committee was asked to scrutinise the information and offer comments before submitting it for Cabinet approval on 20 January 2026.

Following a review at the end of November it was noted that the forecasts suggested an overspend of £6.5 million by Council departments, which was a slight increase from the August forecast and 76% of which was in adults and childcare. It was explained that, following on from a trend in previous years, there was also significant overspend in waste, highways and municipal, but underspending on corporate budgets, which reduced the overspend forecast as a whole to £2.3 million.

Attention was drawn to the main issues:

- Adults, Health and Well-being Department - latest projections suggested that with no changes in the actions during the year, there would be a financial deficit of £3m by the end of the year. £3 million's worth of permanent funding had been allocated to the field for 2025/26, but £1 million's worth of savings and cuts had not been achieved to date.

In the context of older people services, an increase had been seen in the demand for older people residential care and an unexpected and unusual increase for residential care due to mental health issues; the pressure on the domiciliary care provision also continued.

- Children and Families Department - projected a budget deficit of £1.8 million, with areas such as out-of-county placements and the provision for children with disabilities in the Derwen and Hafan y Sêr services facing pressure.
- Byw'n lach – over the past few years, Byw'n lach had received annual financial support from the Council that was above the contracted payment of the provider contract, to enable them to sustain their services. It was reported that the financial support continued this year and the forecast of the amount required by the end of the year had increased to £295k.
- Department for Highways, Engineering and YGC - a budget deficit of £492k was forecast, with savings not realised contributing to the situation. There had been a reduction in the amount of work commissioned by external agencies which as a result had a negative impact on the income of the highways service. In the Municipal Unit, it was highlighted that there was a combination of factors, which included additional pressure on the budgets of street cleaning and public toilets cleaning staff; income losses were land maintenance and public toilets issues.
- Environment Department – a budget deficit of £685k was forecast, with the annual trend of overspend in waste collection and recycling continuing and accounting for £617k of the overspend.
- Housing and Property - a trend of substantial pressure on the emergency accommodation service continued, with expenditure projections of £6.6 million in the field this year, compared with £6 million last year. The financial situation included an additional budget of £3m which had been allocated from the council tax premium and an additional one-off budget allocated as a part of the bids process to assist with the added pressures. It was anticipated that the department as a whole would overspend £248k.

- Corporate – £4.2 million underspend on a number of corporate headings which included capital costs, return of budgets and bids and grant receipt; additional tax yields were also seen.

It was highlighted that following the end of the 2024/25 financial year, the income from Council Tax and the Premium arising from the tax on second homes and empty properties had been reviewed. The result was that £2 million associated with the 2024/25 Council Tax Premium was to be transferred from the Financial Strategy Support Fund to the Council Tax Premium Fund.

The members expressed their thanks for the report.

In response to a comment that there was a £0.5 million budget deficit, although the impression had been given that the budget was better, it was noted that this was a reference towards the settlement and that the settlement was 'better' than had been envisaged at the End of August 2025 Review. It was reiterated that when setting a budget for 2026/27 it would be necessary to consider the need beyond inflation in some areas due to the expenditure.

#### **RESOLVED:**

- **To accept the report on the end of November 2025 review of the Revenue Budget**
- **To note the latest financial position regarding the budgets of each department / service.**

## **8. CAPITAL PROGRAMME 2025/26 – END OF NOVEMBER 2025 REVIEW**

Submitted - a report by the Cabinet Member for Finance outlining the capital programme (end of November 2025 position) and also approving the relevant funding sources. The Committee was asked to scrutinise the information and offer comments before submitting the report for the Cabinet's approval on 20 January 2025.

Reference was made to a Departmental breakdown of the £152 million capital programme for the 3 years 2025/26 - 2027/28 along with the sources available to fund the net increase of approximately £0.8 million since the position of the last review.

It was elaborated that,

- There were firm plans in place to invest £93.7 million in 2025/26 on capital schemes, with £48.2 million (51%) of it funded through specific grants.
- That an additional £6 million of proposed expenditure had been re-profiled from 2025/26 to 2026/27 and 2027/28.
- The main schemes that had slipped since the original budget included £4.5 million for Schools Schemes (Sustainable Learning Communities and Others), £3.2 million in Levelling-up Fund Schemes, £2.8 million in Vehicle Replacement Schemes, £1.5 million from Economic Boost and Industrial Units Schemes and £1.0 million from Waste and Recycling Schemes

A list of additional grants that the Council had been able to attract since the last

review was highlighted which included, £1million – a grant from the UK Department for Environment, Food and Rural Affairs (DEFRA) towards Extended Producer Responsibility (EPR) schemes for packaging; £0.6 million – Transitional Accommodation Capital Programme (TACP) Grant from the Welsh Government; £0.3 million – a grant from the Welsh Government's Brilliant Basics Fund towards the Enjoyment of Our Coast scheme and £0.3 million – a grant from the Sports Council towards synthetic pitches.

Reference was made to the information about the Council's Capital Prudential Indicators and highlighted that, in accordance with the CIPFA Prudential Code, the Council was obliged to report the information - he added that the Council had complied in full with the policy on borrowing for capital purposes.

The report was appreciated by members.

In response to a comment about relevant schemes causing major changes to funding sources, in particular *'Re-profiling the Buy to Let element of the Housing Strategy beyond this three-year Capital Programme to a period of more favourable economic circumstances (Department for Housing and Property)'*, and what was the context of 'more favourable economic circumstances', it was noted that increases in the cost of construction materials and interest rates meant that this particular scheme could not be funded, but that the situation could be revisited in the event of a reduction in costs and interest in the future.

In response to a comment that the 27/27 and 27/28 figures were significantly lower than the 25/26 figures, it was confirmed that this was because no new plans had come forward to date.

In response to a comment that the Football Association of Wales had invested in Football Clubs in the County (e.g., Talysarn, Porthmadog and Tywyn) and whether the money was part of a Sport Wales Grant or a separate grant, it was noted that all grants received separately were included, but if the money was a recent investment, then it would be reported / included later in the year.

## **RESOLVED**

**To accept the report and agree on the recommendations for the Cabinet to consider (20-01-26)**

### **9. SAVINGS OVERVIEW: PROGRESS REPORT ON REALISING SAVINGS SCHEMES**

Submitted - the report of the Cabinet Member for Finance requesting that the Committee noted the position and relevant risks in respect of the Savings Overview, considered the information for the Cabinet's approval (20-01-26) and provided comment as necessary.

In the 2025/26 Budget Report to the Full Council on 6 March 2025, it had been reported that savings of £3.5 million had been profiled for the 2025/26 budget which was a combination of £100k newly approved in 2025 and £3.4 million that had been approved in previous years. Members were reminded that, as had been consistently reported to the Committee, there had been difficulties in realising savings in some areas.

The Assistant Head of Finance reiterated,

- It was noted that 98% of historical savings had been realised, namely £33.8 million of the £34.3 million savings, had now been realised. Detailing the schemes that remained unrealised (worth £590 thousand), the majority of them were in the Adults, Health and Well-being Department.
- Of the new savings schemes worth £15.6 million, 81% of the savings were reported to have already been realised and a further 3% was on track for timely delivery; risks to realising the savings were evident in some areas with the main ones being the Adults, Health and Well-being Department and the Environment Department.

Following an announcement in December 2025 that there was a 4.1% floor for the Local Government financial settlement, meaning there was no urgency for the Council to implement savings for 2026/27, there would be a need to continue to identify savings for subsequent years which was likely to be challenging.

Summing up the picture, it was reported that £47 million of savings had been realised which was 93% of the £50 million required over the period. It was anticipated that a further 1% would be realised by the end of the financial year, but there would be delays and some risks to the delivery of the remaining plans.

The members thanked the officers for the thorough report.

It was accepted that 98% of the 2015/16 - 2025/26 historical savings plans (going back over 10 years) had been realised, but only 81% of the new savings plans 2023/24 to 2025/26 had been realised and 23 schemes had slipped or had risks to their delivery. However, it was suggested that the Central Services considered offering targeted support on schemes that the Departments were unable to realise.

There were risks to the public and to the Council by seeking savings that were not available, particularly if demand for services increased. It was suggested that a thorough risk assessment of the risks of cuts should be carried out on all schemes. In response, the Cabinet Member for Finance expressed that the situation of finding cuts was becoming more difficult and the impacts to the services of the County's residents were more evident. The Head of Finance reiterated that it was difficult to find savings and that alternative arrangements were in place. As the Finance Department reviewed and discussed plans with Departments and concluded that the original plan was not viable, an alternative plan would have to be considered.

In response to a question, whether the situation was having an impact on statutory services and was consequently approaching a situation of having to refuse services, it was noted that, for example, works such as Llechen Lân addressed likely pressures on the services, and adopted a strategic direction and action plan that would alleviate problems for the future. As a result of the research, it was reported that the vast majority of additional funding was being directed to the field of care in recognition of these additional pressures. The Head of Finance was confident that new savings plans would not be introduced and did not anticipate that they would have to cut back on proposals being offered to residents.

In responding to a question about Departments providing an annual overspend forecast and keeping a risk register so that they do not overspend, it was noted that although no specific business plans were submitted to the Finance Department, the Accounting Unit looked at the staffing situations of Departments

and if any change would need to be implemented the relevant Department would have to complete a change of structure form as a means for the Accounting Unit and the Human Resources Unit to ensure that funds were available before approving. It was reiterated that it was the responsibility of the budget holder to ensure that expenditure was within their budget and that a request for more funding would need to be submitted if this was not possible. In response to a supplementary comment that advance planning was a must and ensuring that schemes could be funded, it was noted that grant applications were submitted through the Finance Department and that an accountant would ensure control over resources.

**RESOLVED:**

- **To accept the report**
- **To note the progress, the position and the relevant risks in the context of the Savings Overview**

Note / Suggestion

Offer targeted support on schemes that Departments are unable to realise

**10. COUNCIL TAX REDUCTION POLICY UNDER SECTION 13A(1)(C) OF THE LOCAL GOVERNMENT FINANCE ACT 1992**

Submitted - a report by the Cabinet Member for Finance in response to a request from the Committee following a discussion held at the 13 November 2025 committee on Council Tax Collection Rates. The Head of Finance highlighted that the Cabinet had approved the Policy (11.11.25) and in line with Council procedures, it had become operational on 26.11.25. It was stated that Section 13A(1)(c) of the Local Government Finance Act 1992 gave the Council additional discretionary powers to reduce the amount of Council tax payable by individuals or classes of taxpayers.

It was highlighted that the Council used Section 13A of the 1992 Act as a means of introducing local, optional exceptions in very limited cases and prior to the approval of the policy, only Cabinet had the power to make these decisions. Following changes in Legislation and the introduction of a premium, the situation highlighted the need for a policy that would give officers the right to deal with applications for reductions (exceptional circumstances), without going through Cabinet. In addition, operational guidelines had been drawn up, and in line with Cabinet approval, a panel had been set up to consider the applications as a means of achieving consistency in decisions. The panel would consist of the Cabinet Member for Finance, Head of Finance (or Assistant Head) and the Taxation Manager with the Corporate Director and Monitoring Officer invited to observe and advise. It was reiterated that five meetings had been scheduled for 2026 with the flexibility to meet more often if needed. It was reported that the Welsh Government was consulting on the policy, which may lead to the modification of some of the statutory exemptions. It was noted that the Policy would be kept under ongoing review and modified as any legislative changes or updates to the policy were introduced.

The members expressed their thanks for the report

Observations arising from the ensuing discussion:

- It was noted that the plan was a huge step in the right direction.

- That willingness to modify the policy according to circumstances was to be welcomed.
- In the context of an impact assessment, the impact on the Welsh language and families who made a living from tourism needed to be considered – sustainable tourism must be highlighted as a priority.
- Accepted that there would be ongoing reviews to the policy and that the Welsh Government had recently consulted on the Council Tax Premium.
- Accepted that the new policy has been developed with input from the Tax Unit.

In response to a comment that there would be a legal risk of having a premium without a policy, the Head of Finance noted that there was a legal risk whether there was a policy in place or not. He reiterated that all policies were balanced on the basis of fairness and safeguarding risk. Should exceptions arise, or certain cohorts needed to be looked at, such as self-catering accommodation failing to reach the 182-day threshold (under current rules, holiday accommodation must be let for 182 days each year to qualify for business rates. Should the dwelling miss the target, the property would be reclassified as a second home and council tax would be charged on it), and without a planning condition, the panel would be able to consider the disproportionality – of attempting to show a difference that is not fair, reasonable, or expected. It would also have to be considered that if the exemption was granted, the Council would be open to challenge and therefore legal discussions and input from the Monitoring Officer on the panel would be essential.

In response to a supplementary question regarding a permanent exemption, it was noted that this would be possible if in accordance with the policy. As the policy developed over time, should cases arise, or a pattern manifest itself then the policy could be updated.

In response to a question about the closure of historic cases, such as the period prior to applications for holiday accommodation including a relevant planning condition, it was noted that the comment was an important one to consider and that the panel would review the situation.

In response to the need to consider risks associated with the policy and what the situation was before the Cabinet had adopted the policy in November 2025, it was noted that all decisions prior to the adoption of the policy were referred to the Cabinet and as a result of an increase in applications for discounts since the introduction of the premium and changes in legislation, it would be appropriate to establish a policy with guidance for officers to respond to the situation in a fair and safe manner; that the policy reduced risk to the Council. In response to a supplementary question about the Council receiving less income due to the impact of the policy, it was stated realistically that the likely cases were those of real hardship and therefore it was not anticipated that the policy would have an impact on tax income, rather, it was a proactive means of avoiding future costs.

#### **RESOLVED:**

- **To accept the report and note the situation and relevant risks**
- **To welcome the Cabinet's decision to approve the Policy**
- **To welcome that the Policy is under ongoing review and can be amended as any legislative changes or changes in circumstances are introduced.**

Note / Suggestion

Reword paragraph 3.3 appendix 2 – Equality Impact Assessment to reinforce the statement 'assists local families to stay in the area and renovate housing'  
Add sustainable tourism as a priority area to paragraph 4.5, Cabinet Report

## 11. AUDIT WALES REPORTS

The Council's Business Support Service Manager highlighted that a Welsh language version of the Council's response to the audit was not included on the agenda and therefore suggested that the discussion be postponed until the next meeting so that Members had all available information to discuss/consider.

**RESOLVED:**

**Postponed until the 03/02/2026 meeting**

## 12. THE COMMITTEE'S FORWARD PROGRAMME

Submitted - a forward programme of items for the Committee's meetings until October 2026. Members were reminded if they wished to add another item to the forward programme then they could submit such proposals by emailing the Chair or Head of Finance.

**RESOLVED:**

- **To accept the work programme up to February 2027**

The meeting commenced at 10.00 am and concluded at 1.10 pm

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**CHAIRMAN**