

# BRIDGEND COUNTY BOROUGH COUNCIL

## CATALOGUE SUPPLIES SERVICE JOINT COMMITTEE

16 FEBRUARY 2012

### REPORT OF THE ASSISTANT CHIEF EXECUTIVE - PERFORMANCE

#### PERFORMANCE REVIEW – JANUARY 2012

#### 1. Purpose of Report

The purpose of the report is to provide the Joint Committee with an appraisal of the Service trading and operational performance for the current year to date.

#### 2. Connection to Corporate Improvement Objectives / Other Corporate Priorities.

2.1 The Joint Supplies Service (JSS) provides a purchasing facility which secures savings to corporate customers and schools through economies of scale and thereby contributes to the financial prudence of the Authority.

#### 3. Background

3.1 The Joint Supplies Service (JSS) provides a one stop purchasing facility for each of the partnering Authorities, through delivery via stores and a direct sourcing function for items of common and repetitive spend. It demonstrates savings to corporate customers and schools through economies of scale, which can be used in service delivery.

3.2 The Joint Committee approved the revenue budget for 2011/12 of £1.27m (offset income of £1.27m) and as part of the Service management framework, budget projections are reviewed regularly and reported to Committee.

3.3 The Authority's Internal Audit Service has undertaken an audit review of the JSS as part of the authority's audit review programme, with the outcome being reported to Authority's Audit Committee and the JSS Joint Management Committee.

#### 4. Current Position / Proposal

##### 4.1 Service Turnover

##### 4.1.1 2011/12 April-January (week 43)

Summary of turnover during the period April to January is provided in Table 1 below, noting the turnover surplus position, with growth being attained in both sectors of the catalogue supply service and from all customer areas, Table 3 The order book turnover to January 2012 is 11% above target turnover, with £580,000 of turnover (of the remaining target £1.17m) needing to be achieved in the remaining weeks of the financial year to achieve the full year target.. Based on the favourable levels of trading experienced during the year, which has continued during January, it is anticipated this target will be achieved as a minimum outcome.

**Table 1: Turnover to date (Order book)**

	Actual April-Jan 2010/11 £,000	Target April- Jan 2011/12 £,000	Actual April-Jan 2011/12 £,000	% Actual to target
Catalogue Stores	3,289	3,361	3,538	+5.3%
Catalogue Direct	1,263	1,246	1,572	+26.2%
<b>Totals</b>	<b>4,552</b>	<b>4,607</b>	<b>5,110</b>	<b>+11.0%</b>

**Table 2: Turnover (Order book) – Full Year Comparison**

	Actual 2010/11 £,000	Full-Year Target 2011/12 £,000	Actual (to Week 43) 2011/12 £,000	Variance £'000	% of Target to be achieved in remaining 9 wks
Total	5,661	5,690	5,110	580	10.2%

**Table 3: Turnover (Order book) by Customer Area (to January)**

Year	Bridgend £,000	Caerphilly £,000	Merthyr Tydfil £,000	Rhondda Cynon Taf £,000
2011/12	1,195	1,140	348	1,811
2010/11	1,083	1,038	297	1,591

Year	Cardiff £,000	Neath-Port Talbot £,000	Swansea £,000	Vale of Glamorgan £,000	Other £,000
2011/12	175	83	109	78	171
2010/11	161	68	92	72	150

## 4.2 Summary Financial Position at 31<sup>st</sup> January 2012

4.2.1 A summary of revenue budget expenditure/income for the April to January period and projected outturn for 2011/12 is provided in the table below:

**Table 4- Comparison of budget against projected spend at 31st January 2012**

<b>Expenditure Group</b>	<b>Budget 2011/12 £,000</b>	<b>Adjusted Actual to 31 Jan 2012 £,000</b>	<b>Projected Outturn 2011/12 £,000</b>	<b>Projected Over/(Under) Spend 2011/12 £,000</b>
Employees	885	734	880	(5)
Supplies/Services	158	122	147	(11)
Transport	107	82	100	(7)
Premises	83	69	84	1
Finance/Support Services	37	31	37	0
<b>Total Expenditure</b>	<b>1270</b>	<b>1038</b>	<b>1248</b>	<b>(22)</b>
<b>Total Income</b>	<b>1270</b>	<b>1170</b>	<b>1330</b>	<b>(60)</b>
<b>Deficit/(Surplus)</b>	<b>0</b>	<b>(132)</b>	<b>(82)</b>	<b>(82)</b>

**4.2.2 Reasons for differences between budget and spend**

Explanations for variances from budget are given below:

- A projected underspend of £5k on employees in respect of the management of vacancies.
- A projected underspend of £11k on supplies & services due to collective minor variances on budget heads.
- A projected underspend of £7k on transport reflecting planned reduction to the operational costs group
- A projected income surplus of £82k. The projected income surplus at 31 March 2012 is dependant upon current levels of turnover/income being maintained for the remainder of the financial year, and comprises projected non trading income of £135k and £1,195k trading income.

**4.3 Service Performance Indicators**

4.3.1 As part of the monitoring of the Joint Service, regular reports are presented to the Joint Committee in relation to designated core performance indicators, with the following summary information provided for the April-January period.

**Table 5- Service Performance Indicators to 31<sup>st</sup> January 2012**

Performance Indicator	Service Target	2010/11 (Full Year)	2011/12 (April- January)
<b>Product Availability</b> Average stock level available on first request	96%	96.65%	97.07%
<b>Stockholding Value</b> Average stock value during the trading year.	8 weeks stock equivalent	8.8 weeks (£523k)	8.6 weeks (£564k)
<b>Debt Management</b> Owed debt to the JSS during trading year	Not greater than 5.5 weeks credit income	4.8 weeks (Average £528k)	4.1 weeks (Average £499k)
<b>Creditor Payments</b> Supplier payments within legislated period	97.5%	97.6%	98.45%

4.3.2 At the last meeting, the Joint Committee requested future service performance reports include summary analysis of new customers of the JSS since 1 April 2011, supplied under the provisions of the Local Authorities (Goods & Services) Act, 1970 and successive Orders. The report to include both customer details and indicative categories of products supplied.

A summary of the information is provided below, Table 6, with a schedule of the new individual customers included on the attached Appendix 1.

**Table 6. - New Customer Analysis**

Area	Corporate		Education		Other Public Bodies		Total	
	No	Value	No	Value	No	Value	No	Value
Bridgend					11	£9,844.34	11	£9,844.34
Caerphilly					6	£1,203.79	6	£1,203.79
Merthyr Tydfil					3	£287.05	3	£287.05
RCT					17	£2,123.24	17	£2,123.24
Cardiff			2	£11,238.62			2	£11,238.62
Carmarthenshire			2	548.25			2	£548.25
Denbighshire			1	£100.51			1	£100.51
Gwynedd			3	£288.13			3	£288.13
Neath Port Talbot	4	£1,733.38	12	£2,845.56	1	£0.00	17	£4,578.94
Newport	2	£7,962.45	17	£1,698.63			19	£9,661.08
Swansea			14	£9,701.30	1	£143.24	15	£9,844.54
Torfaen			1	£368.55			1	£368.55
Vale of Glam	7	£228.22	9	£2,869.24			16	£3,097.46
Wrexham			3	£836.21			3	£836.21
UK			25	£4,489.41	5	£3,805.98	30	£8,295.39
<b>Grand Total</b>	<b>13</b>	<b>£9,924.05</b>	<b>89</b>	<b>£32,984.41</b>	<b>43</b>	<b>£17,307.64</b>	<b>146</b>	<b>£62,316.10</b>

Product Class	Value	Product Class	Value
Art & Craft	£7,815.54	Electrical Goods & Equipment	£362.43
Audio Visual Machinery	£63.37	First Aid Equipment	£770.49
Books & Paper	£4,923.65	Janitorial	£6,936.39
Canteen & Cutlery	£1,562.78	Protective Clothing	£126.10
Carpet Curtains & Textiles	£554.90	School & Office Furniture	£24,571.73
Computer Equipment & Consumables	£59.66	Sports Clothing & Equipment	£2,507.80
Early Years	£4,361.39	Stationery & Office Machinery	£7,699.87

#### 4.4 Absence Monitoring 2011/12 April-December

4.4.1 A summary of sickness absence for the current year to 31 December is detailed below for information.

**Table 7- Absence Monitoring to 31<sup>st</sup> December 2011**

No. of days absence	Average no. of days per person
262*	7.3 (2.5 excl. long-term)
* Includes three long-term absences totalling 179 days.	

**Table 8 – Absence Trends**

Qtr 1	Qtr 2	Qtr 3	Total
44 (66)	86 (29)	132 (135)	262 (230)

(Previous year in brackets)

4.4.2 Committee has requested financial information to be provided in regard the costs of sickness absence, including both contractual sickness payments and the provision of any additional resource cover requirements to meet service performance demands. For the information of Members the assessed overall cost of sickness absence, as above, is £19,260.

#### 4.5 County Borough Supplies Website

4.5.1 A summary of the progress of the JSS Website customer transaction usage is provided below for the information of Members, Table 9. The website was introduced in September 2010, as part of the e-supply programme, to provide real-time information availability for customers, an e-trading facility for the non-corporate customer group (primarily schools) and enhanced marketing opportunity for the JSS.

4.5.2 Reflecting the participation of the joint authorities with the xchangewales transaction portal for e-purchasing, the maximum target objective from the web site is 60% of turnover, an objective which it is anticipated will be significantly supported by the planned implementation of an integrated web access structure for schools as part of the modernisation programme.

**Table 9 – Web Site Usage Analysis**

Period	Sept-March 2010/11	April-January 2011/12
Web-based turnover(% of total)	£81k (2.9%)	£348k (6.8%)
Web transactions (% of total)	730 (2.2%)	1990 (5.4%)
Customer Accounts in use	369	598

**By Authority/Customer (Web transaction users)**

BCBC	CCBC	MTCBC	RCTCBC	Other	Total
52 (41)	20 (17)	10 (10)	61 (54)	129 (103)	272 (225)

**4.6 Xchangewales Portal**

4.6.1 The xchangewales portal is the primary e-trading medium to the JSS at this time, providing an increasing volume of electronic purchasing from customers of the four joint authorities, as the facility is extended and also from other xchangewales users.

As requested at the last meeting, a customer user analysis is provided below, Table 10,

**Table 10 – Customer User Analysis**

Area	Corporate		Education		Total	
	Orders	Value	Orders	Value	Orders	Value
Bridgend	1209	£116,491.48	13	£2,430.47	1222	£118,921.95
Caerphilly	4606	£401,720.38	2	£1,011.17	4608	£402,731.55
Cardiff			17	£5,875.04	17	£5,875.04
Gwynedd			7	£589.45	7	£589.45
Merthyr Tydfil	61	£6,447.83	144	£25,768.87	205	£32,216.70
Newport			43	£3,760.34	43	£3,760.34
RCT	3457	£518,482.36	72	£9,266.11	3529	£527,748.47
Swansea			262	£43,382.37	262	£43,382.37
Vale of Glam			91	£18,411.91	91	£18,411.91
Wrexham			2	£368.42	2	£368.42
<b>Grand Total</b>	<b>9333</b>	<b>£1,043,142.05</b>	<b>653</b>	<b>£110,864.15</b>	<b>9986</b>	<b>£1,154,006.20</b>

4.6.2 For additional information, analysis of the method of sales order transactions with the JSS by customers for the period April-January 2011/12, has been included as follows,

Transaction-medium	No of Sales Orders	%
Web-based	1990	5.4%
Xchangewales	9986	27.0%
Other (various)	24750	67.6%

## **4.7 JSS Supply Arrangements**

- 4.7.1 At the last meeting of the Joint Committee, a report of the JSS supplier base was requested to be provided in relation to the involvement of local suppliers/SMEs.
- 4.7.2 The JSS has current supplier (trading) base of 290 companies across the broad catalogue and associated range, of which 53 companies (18%) are designated as local SMEs providers.
- 4.7.3 In terms of annual turnover, overall trading purchase expenditure is £4.947m of which the spend with local suppliers is £848k (17%).
- 4.7.4 The extent to which the JSS is able to utilise the local supply chain is significantly impacted by the organisation function of providing a bulk storage and distribution service for the majority of the catalogue trading expenditure.
- 4.7.5 The principle underlying the stores supply role, reflecting the bulk-volume purchase of products for redistribution to customers, aligns to contracting (via the EU Open Tender process) with product manufacturers rather than distributors (local or otherwise) to obtain purchase price advantage. This is particularly relevant to the major catalogue product category areas such as copier papers, cleaning materials, janitorial consumables and exercise books.
- 4.7.6 In practice, there is not the availability of such manufacturing outlets within the local supply chain area, as is regularly confirmed by the tender process.
- 4.7.7 This operational protocol does not impact in the same way upon the catalogue direct product range, such as schools and office furniture or white goods and equipment, where contracting with distributors is more prevalent.
- 4.7.8 The JSS endeavours to support the local supply chain, typically utilising the national Buy4Wales web site for contract advertising, attending supplier participation events and constructing contract requirements by 'product lots' where possible to facilitate smaller supplier interest.
- 4.7.9 For additional information, the JSS supplier structure to support operational service delivery has a far greater participation of local suppliers, typically the printing of the annual JSS catalogue, with the relative local supplier provision (including the host authority) exceeding 70% of annual expenditure.

## **4.8. Obsolete Stock – Staff Sales**

- 4.8.1 Following the last Joint Committee meeting, legal guidance has been obtained in regard the potential sale of obsolete stock to staff as part of the disposal process, as questioned by Members.
- 4.8.2 Legal opinion is that the sale of such materials to staff would be permissible subject to 'the revenue being used to offset the costs of (the JSS) and not to enable (the JSS) to make a profit', with an expectation of the Joint Committee attaining 'best

value by this process' and that any such sales would be to individuals in their 'private capacity'.

4.8.3 At the same time, legal guidance is that the sale of designated stock to members of the public in this context would also be acceptable, though there would of course be the practical considerations of the associated costs to be factored into the proposal.

4.8.4 It is the intention to dispose of aged and obsolete stock by the 31 March 2012 and a further report will be presented to the Joint Committee following the completion of the project.

#### **4.9 Audit Review**

4.9.1 As part of the host authority audit plan, an audit review of the JSS has been undertaken by the Internal Audit Service since the last meeting of the Joint Committee.

4.9.2 The objective of the review was 'to provide assurance to the Catalogue Supplies Joint Committee that appropriate financial and operational controls are in place'.

4.9.3 The scope of the audit was to examine and review,

- Compliance with Contract and Financial Procedure rules re ordering, receipt and authorisation of payments
- Compliance with BCBC contract procedure rules re award of contracts
- Controls over income receipt/banking
- Controls over sales invoicing/credit notes
- Debt control processes/debt write-off authorisation
- Controls over the stores function
- Business planning and performance

4.9.4 Audit Opinion

The conclusion from the audit review is that 'the effectiveness of the internal control environment is considered to be sound and therefore *substantial assurance*\* can be placed upon the management of risks'.

\*Reflects a four-category audit review grading structure of Substantial Assurance/Adequate/Limited/No Assurance.

4.9.5 A copy of the report, including recommendations is attached as Appendix 2.

#### **5 Effect upon Policy Framework and Procedure Rules**

This is an information report and has no implications for the Council's policy framework or procedure rules.



**6 Equalities Impact Assessment**

There is no impact on specific equality duties.

**7 Financial Implications**

These are reflected in the report.

**8 Recommendation**

It is recommended that Members note the content of the report.

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**Background Documents:**  
None other than identified within the report.

## New Customers April-January 2011/12

## Appendix 1

Establishment	Area	Type
ARWELFA RESIDENTIAL HOME / DAY CARE	Neath Port Talbot	Corporate
COASTAL PROJECT	Neath Port Talbot	Corporate
ENGAGE & YOUTH SERVICE	Neath Port Talbot	Corporate
YSGOL PANTEG	Neath Port Talbot	Corporate
NISV POOL & TENNIS CENTRE	Newport	Corporate
VISION PRODUCTS (NEWPORT)	Newport	Corporate
COWBRIDGE LIBRARY	Vale of Glam	Corporate
DINAS POWYS LIBRARY	Vale of Glam	Corporate
LIBRARY SERVICE	Vale of Glam	Corporate
LLANTWIT MAJOR LIBRARY	Vale of Glam	Corporate
PENARTH LIBRARY	Vale of Glam	Corporate
RHOOSE LIBRARY	Vale of Glam	Corporate
VALE LIBRARIES OFFICE	Vale of Glam	Corporate
DANESCOURT PRIMARY SCHOOL	Cardiff	Education
LLANEDERYN PRMARY SCHOOL	Cardiff	Education
YSGOL GYFUN Y STRADE	Carmarthen	Education
COLEG SIR GAR	Carmarthenshire	Education
YSGOL BRYNHYFRYD	Denbighshire	Education
YSGOL GLAN Y MOR	Gwynedd	Education
YSGOL Y MOELWYN	Gwynedd	Education
YSGOL YR HENDRE	Gwynedd	Education
ALDERMAN DAVIES CHURCH-IN-WALES PRIMARY	Neath Port Talbot	Education
CWMNEDD PRIMARY SCHOOL	Neath Port Talbot	Education
GROES PRIMARY SCHOOL	Neath Port Talbot	Education
MAESMARCHOG COMMUNITY PRIMARY	Neath Port Talbot	Education
SANDFIELDS PRIMARY SCHOOL	Neath Port Talbot	Education
TONMAWR PRIMARY SCHOOL	Neath Port Talbot	Education
TRAETHMELYN PRIMARY SCHOOL	Neath Port Talbot	Education
TYWYN PRIMARY SCHOOL	Neath Port Talbot	Education
YG Y WERN PRIMARY SCHOOL	Neath Port Talbot	Education
YSGOL GYNRADD GYMRAEG CASTELL-NEDD	Neath Port Talbot	Education
YSGOL GYNRADD GYMRAEG GWAUN-CAE-GURWEN	Neath Port Talbot	Education
YSGOL MAES Y COED	Neath Port Talbot	Education
BRYNGLAS PRIMARY SCHOOL	Newport	Education
CAERLEON LODGE HILL JUNIOR	Newport	Education
CRINDAU PRIMARY	Newport	Education
DUFFRYN HIGH SCHOOL	Newport	Education
EVESWELL PRIMARY SCHOOL	Newport	Education
GLAN USK PRIMARY SCHOOL	Newport	Education
HIGH CROSS PRIMARY SCHOOL	Newport	Education
LLISWERRY HIGH	Newport	Education
LLISWERRY PRIMARY SCHOOL	Newport	Education
MAINDEE PRIMARY	Newport	Education
MALPAS COURT PRIMARY SCHOOL	Newport	Education
MALPAS PARK PRIMARY	Newport	Education
MILLBROOK PRIMARY SCHOOL	Newport	Education
NEWPORT HIGH SCHOOL	Newport	Education
SOMERTON PRIMARY SCHOOL	Newport	Education
ST JOSEPH'S RC PRIMARY	Newport	Education
ST PATRICK'S RC PRIMARY	Newport	Education
CILA PRIMARY SCHOOL	Swansea	Education
CRAIGCEFNPARC PRIMARY SCHOOL	Swansea	Education
CRAIGFELEN PRIMARY SCHOOL	Swansea	Education
DANYGRAIG PRIMARY SCHOOL	Swansea	Education
GORS COMMUNITY SCHOOL	Swansea	Education
GORSEINON INFANTS SCHOOL	Swansea	Education
GOWERTON PRIMARY	Swansea	Education
HENDREFOILAN PRIMARY SCHOOL	Swansea	Education
PEN-Y-BRYN SPECIAL SCHOOL	Swansea	Education
PORTMEAD PRIMARY SCHOOL	Swansea	Education
TRE UCHAF PRIMARY SCHOOL	Swansea	Education

YSGOL GYMRAEG TAN Y LAN	Swansea	Education
YSGOL GYNRADD GYMRAEG LLWYNDERW	Swansea	Education
YSGOL GYNRADD GYMRAEG LON-LAS	Swansea	Education
ST ALBAN'S RC HIGH SCHOOL	Torfaen	Education
ASTON SPRINGWOOD PRIMARY SCHOOL	UK	Education
BEAUMONT SCHOOL	UK	Education
BEEHIVE LANE PRIMARY	UK	Education
BENGEO PRIMARY	UK	Education
BOYNTON PRIMARY SCHOOL	UK	Education
CHOPPINGTON FIRST SCHOOL	UK	Education
CIRENCESTER KINGSHILL SCHOOL	UK	Education
CRABTREE JUNIOR SCHOOL	UK	Education
DUNCOMBE PRIMARY SCHOOL	UK	Education
ESHER CHURCH SCHOOL	UK	Education
ESTCOTS PRIMARY SCHOOL	UK	Education
FORD PRIMARY SCHOOL	UK	Education
HIGHCLIFFE ST MARK PRIMARY	UK	Education
MAPLE CROSS JMI & NURSERY SCHOOL	UK	Education
MYATT GARDEN PRIMARY SCHOOL	UK	Education
NORTH HEATH COMMUNITY PRIMARY	UK	Education
PENSANS COMMUNITY PRIMARY SCHOOL	UK	Education
RIVACRE VALLEY PRIMARY	UK	Education
ST GILBERT OF SEMPRINGHAM	UK	Education
STEPNEY PRIMARY SCHOOL	UK	Education
TRURO SCHOOL	UK	Education
WALTON HIGH	UK	Education
WESSINGTON PRIMARY SCHOOL	UK	Education
WILSDEN PRIMARY SCHOOL	UK	Education
WTOCKWELL PRIMARY SCHOOL	UK	Education
BRYN HAFREN COMPREHENSIVE	Vale of Glam	Education
LLANCARFAN PRIMARY	Vale of Glam	Education
RHWS PRIMARY SCHOOL	Vale of Glam	Education
ST ANDREWS MAJOR C/W PRIMARY	Vale of Glam	Education
ST NICHOLAS C/W PRIMARY	Vale of Glam	Education
VICTORIA PRIMARY SCHOOL	Vale of Glam	Education
YSGOL ERWR DELYN	Vale of Glam	Education
YSGOL GYMRAEG DEWI SANT	Vale of Glam	Education
YSGOL GYMRAEG NANT TALWG	Vale of Glam	Education
YSGOL MORGAN LLWYD	Wrexham	Education
YSGOL PLAS COCH	Wrexham	Education
YSGOL Y GRANGO	Wrexham	Education
2347 (PORTHCAWL) SQN	Bridgend	Other Public Bodies
BAVO SOCIAL ENTERPRISE PROJECT	Bridgend	Other Public Bodies
BRACKLA TABERNACLE	Bridgend	Other Public Bodies
BRIDGE COMMUNITY CHURCH YOUTH	Bridgend	Other Public Bodies
CAMHS UNIT	Bridgend	Other Public Bodies
FRIENDS OF FFALDAU PRIMARY	Bridgend	Other Public Bodies
JACKANORY PARENT & TODDLER GROUP	Bridgend	Other Public Bodies
KENFIG & CORNELLY SOCIAL CLUB	Bridgend	Other Public Bodies
MAESTEG TOWN COUNCIL	Bridgend	Other Public Bodies
MENTER BRO OGWR	Bridgend	Other Public Bodies
WILDMILL COMMUNITY LIFE CENTRE	Bridgend	Other Public Bodies
HENDRE AFTER SCHOOL CLUB	Caerphilly	Other Public Bodies
JAM CLUB ST MARY'S CHURCH	Caerphilly	Other Public Bodies
LOWER RHYMNEY COMMUNITY HALL	Caerphilly	Other Public Bodies
MAESYCWMMER COMMUNITY COUNCIL	Caerphilly	Other Public Bodies
PONTYPOOL DMMC	Caerphilly	Other Public Bodies
WATTSVILLE KIDS CLUB	Caerphilly	Other Public Bodies
BARNARDOS CYMRU FAMILY SUPPORT UNIT	Merthyr Tydfil	Other Public Bodies
CARE & HEALTH DEPARTMENT	Merthyr Tydfil	Other Public Bodies
CYLCH MEITHRIN SOAR	Merthyr Tydfil	Other Public Bodies
TALKING HANDS	Neath Port Talbot	Other Public Bodies
BARNARDOS	RCT	Other Public Bodies
BRYN PICA CAFE (TY CAFE)	RCT	Other Public Bodies

CAREERS CENTRE	RCT	Other Public Bodies
CHWARAE PLANT	RCT	Other Public Bodies
CILFYNYDD KIDS CLUB	RCT	Other Public Bodies
CLYDACH VALE COMMUNITY CENTRE	RCT	Other Public Bodies
COLEG MORGANNWG - ESF & MARKETING	RCT	Other Public Bodies
CREIGIAU RECREATION AREA MANAGEMENT	RCT	Other Public Bodies
CYLCH MEITHRIN THOMASTOWN	RCT	Other Public Bodies
CYLCH MEITHRIN Y FFYNNON TAF	RCT	Other Public Bodies
FOCAL POINT	RCT	Other Public Bodies
HAPPY DAYZ NURSERY	RCT	Other Public Bodies
MISKIN MILL SCOUT VILLAGE	RCT	Other Public Bodies
MUMS & TODDLERS - NAZARETH EB CHURCH	RCT	Other Public Bodies
PONTYCLUN COMMUNITY CENTRE	RCT	Other Public Bodies
TAI EDUCATION CENTRE	RCT	Other Public Bodies
TREFOREST BOYS & GIRLS CLUB	RCT	Other Public Bodies
WATTSTOWN OLD AGE	RCT	Other Public Bodies
GRWP GWALIA CYF	Swansea	Other Public Bodies
4TH SUNBURY GUIDES	UK	Other Public Bodies
CITY OF SUNDERLAND COLLEGE	UK	Other Public Bodies
HMP LONG LARTIN	UK	Other Public Bodies
TAMAR LAKE FOREST SCHOOL	UK	Other Public Bodies
THE ADOLESCENT & CHILDREN'S TRUST	UK	Other Public Bodies

**Audit Review Report**

(Attached document)