Flying Start Financial Management Guidance 2017-2018
Contents

i. About this Guidance

Part 1: Flying Start Revenue Funding

Section:

1. Purpose of Grant
   • Flying Start programme
   • Flying Start publicity

2. Financial Profiling:
   • Profiling
   • Amendments and virements
   • Virements between Communities and Tackling Poverty Programmes
   • Control of expenditure
   • Underspend

3. Claiming Procedure:
   • Local authority Flying Start co-ordinator
   • The claim process
   • Payment dates
   • Performance management arrangements
   • Designated financial authority
   • Escalation procedure
   • Final progress report
   • Control of expenditure
   • Additional information
   • Maintenance and Retention of Records

4. Audit Requirements:
   • Auditor fees
   • Auditor certification
   • Clawback / recovery of grant and qualification letters

5. Third Party relationships and expenditure:
   • Relationship with third party “Partner Organisations”
   • Third party expenditure

6. Acquisition of Third Party Services
   • Procurement
   • Grant Funding

7. Statutory Requirements
8. **Match-funding into European Projects and Joint Funding of Projects:**
   - Match funding into European Social Fund (ESF) projects
   - Joint funding of projects

9. **Capital Expenditure:**
   - IT hardware / software
   - Building / land / infrastructural activities

10. **Flying Start running costs, overheads and support services:**
    - DBS checks
    - Vehicle insurance and MOTs
    - Services of other local authority departments

11. **Outreach**

12. **Flying Start core team costs:**
    - Staff costs – existing posts
    - Staff costs – new posts

13. **Redundancy:**
    - Use of Flying Start funding for redundancy payments
    - Third party arrangements – redundancy costs

**Part 2: Flying Start Capital Funding**

**Section:**

14. **What is a Capital Project?**

15. **Purpose of Flying Start Capital Funding**

16. **Applying for Capital Funding**
    - Business Justification Cases

17. **Financial Profiling**
    - Changes of projects
    - Changes to the funding allocated
    - Exceptions

18. **Capital Claims Process**
    - Completing the form
    - Expenditure incurred
    - Progress made
    - Milestones to be achieved
    - Risk
    - Financial profiles
    - Underspends / overspends
    - CSSIW registration
19. Monitoring Arrangements

20. Audit Requirements
   • Clawback and recovery

21. Control of Expenditure

22. Additional Information

23. Management and Retention of Records

24. Revenue Funding for Capital Purposes

25. Selling / Disposing of a Flying Start Capital Asset

Schedules

1. Flying Start Account Managers and Finance Team Contact Details
About this Guidance

This guidance provides information and advice to local authorities on financial management for both revenue and capital funding, and on what constitutes appropriate expenditure for the Flying Start programme. If you have any queries, please e-mail the Flying Start mailbox at flying.start2@wales.gsi.gov.uk in the heading.

The Flying Start Financial Management Guidance should be read in conjunction with further Welsh Government guidance relating to Flying Start, including specific guidance relating to the programme’s core elements. These can be found at http://gov.wales/topics/people-and-communities/people/children-and-young-people/parenting-support-guidance/help/flyingstart/?lang=en

You should ensure that formal agreements are in place to support your own relationship with the providers you have commissioned to deliver Flying Start services on your behalf. The information contained within this document can be used as the basis for those arrangements.

You should ensure that third party providers are aware of the relevant deadlines set by the Welsh Government (as advised in your Award of Funding letter), and that they should submit appropriate information to you in time for you to meet the specified deadlines.

Third party providers may be funded via a grant arrangement or via standard procurement contracts. In addition to taking account of the guidance in this document, you should also ensure that you comply with the provisions of your Flying Start Award of Funding letter.

Expenditure profiling templates will be issued prior to the start of each financial year, and should be returned by the date notified at the time of issue. You will also be provided with a Family Support Calendar which details the key dates within the year, such as deadlines for receipt of documents.

Revenue

Each local authority has been allocated an Account Manager from within the Welsh Government Family Support team. The Flying Start Account Managers are responsible for providing feedback on revenue plans and for advising local authorities when plans have been approved. Your Flying Start Account Manager will maintain regular contact with you, and will visit you throughout the year to discuss progress and implementation of your plan.

You will need to contact your Flying Start Account Manager to discuss any changes to your plan or for any matter which needs Account Manager approval as outlined in this Guidance document. Please see Schedule 1 for contact details of the Flying Start Account Manager and the Family Support finance team.

1 For example a local authority may issue a tender to identify a supplier to provide child care services in a new facility. Alternatively a grant may be used to purchase child care places from an existing supplier.
Capital

All capital projects are managed by the Capital Team within the Family Support branch and contact details are also given at Schedule 1.

---------------------------------------------------
Part 1: Flying Start Revenue Funding

1. Purpose of the Flying Start Revenue Grant

The Flying Start revenue grant is a lever for achieving policy objectives enabling the Welsh Government and local authorities, in collaboration with the local health boards and third sector, to provide specific early years services to eligible children living in Wales aged under 4, and their families. The Flying Start grant both initiates and sustains significant economic and social activity and also represents significant investments of time and taxpayers’ money.

The Flying Start programme

The core programme entitlement is:

- Quality part-time childcare for all 2-3 year olds in Flying Start areas;
- Enhanced Health Visiting service with 1:110 caseloads;
- Parenting programmes and support;
- Early language development.

This entitlement is universally available to all children aged under 4 and their families in the areas in which it runs.

For Flying Start to be running effectively, all eligible children and their families must be made a full offer of all of the above entitlement. *While Flying Start funds may be used for purposes which complement the above entitlement, the core entitlement must take priority.* Examples of complementary activity include the funding of health teams with a mix of skills; midwifery; parenting support which acts as a gateway to the parenting programmes; and funds for early years and play workforce development. All complementary activities must be approved in writing with your Flying Start Account Manager before they commence. Failure to obtain approval may result in the expenditure being ineligible for grant. Some examples of ineligible activities are noted in section 10.

Flying Start funding must be used solely for the purposes of funding Flying Start services for Flying Start children, in accordance with the Conditions outlined in your annual Award of Funding letter and the relevant Flying Start guidance. Flying Start funding has been made available to local authorities across Wales in order to achieve the outcomes set out in each of the local authority Flying Start Delivery Plans as approved by Welsh Government and confirmed in the Award of Funding letter.

Flying Start publicity

The local authority must acknowledge, through the inclusion of appropriate wording (on press releases) and branding (on publicity, communication materials and signage), the contribution made to its activities by the Flying Start programme and the Welsh Government.
2. **Financial profiling**

**Profiling**

The Welsh Government has allocated Flying Start funding to each local authority. A financial profile of your annual allocation is required for each of the main elements of funding and also the funding for central costs. Costs should be broken down by Term.

The financial profiles supplied by local authorities are used by the Welsh Government for its own cash flow forecasts which are used to draw down funding from Westminster. Inaccurate profiling could leave the Welsh Government in a position where it is unable to meet its financial commitments to you. It is therefore important that they are as accurate as possible and based on anticipated spending across the year. Simply distributing the annual allocation evenly across the months within the year is not helpful and should be avoided. The financial profile should be submitted prior to the start of each financial year in accordance with the Family Support calendar of key dates, and must be consistent with the information detailed in your Flying Start Delivery Plan as approved by the Welsh Government. You will be asked to submit an updated financial profile after the completion of Term 1 each year.

You should be aware that local authority financial profiles and actual expenditure are available under Freedom of Information legislation and may be pro-actively published as part of the Welsh Government’s commitment to open government and transparency.

**Amendments and virements**

As you implement your Flying Start Delivery Plan following its approval by the Welsh Government, you may find that virements between the differing expenditure headings may be necessary. You may make small virements across the headings at your own discretion as long as these changes do not total more than 10% or £100,000 (whichever is the lower) of the budget category. You may make discretionary virements up to a total of £100,000 within the year (For example, 5 virements of £20,000 or a single virement of £100,000). Virements must be approved by your Account Manager once the total exceeds £100,000.

If you wish to vire money from one category to another which is more than 10% of either category’s value or exceeds the £100,000 in-year limit then you should make a formal request by e-mail to your Flying Start Account Manager requesting the change with full details to support your request.

If the virement is considered to have a significant impact on the direction or delivery of the programme, then it is within the rights of the Welsh Government to reject the changes requested.

Proposed amendments to the financial profile should be notified as soon as you become aware they are required, and they should be accompanied by an appropriate explanation for the amendment, along with the impact of the change on the potential to spend the full allocation.
A significant change would be:

- a proposed addition to a grant related activity.
- discontinuation of a grant related activity.
- the virement of more than 10% or £100,000 (whichever is the lower) between differing heads of expenditure within your overall Flying Start budget.
- in-year virements which exceed £100,000 in value.

We will be happy to discuss any amendments with you. You do not need to wait until Welsh Government formally requests a re-profile as we encourage profiles to be updated as soon as you become aware that this is necessary.

**Virements between Communities and Tackling Poverty Budgets**

Welsh Ministers have agreed that 5% of programme budgets may, with the agreement of the Welsh Government, be transferred between Tackling Poverty Programmes. Applications to transfer funds between programmes may be made from between 1st October to 30th November each year and must be submitted via your Account Manager, on the application form available from the Welsh Government. The Welsh Government will review each application on its merits and communicate its decision as soon as practicable.

**Under-spend**

Your Flying Start Account Manager must be informed as soon as it becomes apparent that an under-spend is likely.

3. **Claiming Process**

**Local authority Flying Start co-ordinator**

The local authority will nominate a named officer to act as an operational day-to-day manager and principal liaison officer on Flying Start grant scheme matters. The local authority will inform the Flying Start team immediately of any change in Flying Start Co-ordinators.

The Flying Start Co-ordinator is responsible for ensuring that workbooks are uploaded to AFON promptly.

**The claim process**

A claim is submitted via the monitoring workbook and this must be uploaded to the AFON system by the specified date. The front page of the workbook summarises the financial information and this must be printed off and signed by the Flying Start Co-ordinator and the local authority’s Chief Finance Officer. The form must be signed as verification that the report is an accurate representation of the progress made (see governance arrangements).
A claim is only valid when the signed ‘Summary’ tab of the workbook has been e-mailed to the Flying Start finance team Resource Officer in PDF format.

The workbook will be scrutinised prior to the payment being released to ensure that it clearly demonstrates that the amount claimed has been properly expended on activities identified in your approved Flying Start Delivery Plan. Any issues identified will be raised with you by either your Account Manager or the Family Support finance team, and any delay in responding to those queries may result in payment being deferred for all or part of the claim.

Any changes which are +/-10% of the agreed profile for any of the expenditure headings within your project must be explained in the notes section for each line of the workbook. If the changes have already been agreed with your Account Manager you should state this in the notes. The payments team will query any omission in the notes with you. Please avoid unnecessary work and delays in payments by providing explanations for change.

Payment of the claim may be withheld if it is considered that any of the Conditions of the Flying Start grant have not been fulfilled. This includes failure to submit a correctly completed and signed workbook.

Payment dates

Grant funding is payable in two instalments. The first will be paid automatically in July and the amount paid will be based on your anticipated spend for Term 1, as indicated in your annual financial profile. We will pay 60% of your anticipated spend for Term 1, which represents the period 1st April to 30th June. You do not have to submit a workbook to the Welsh Government in July.

A workbook should be uploaded to Afon each January and should show actual spend and output data for Term 1 and Term 2. Your payment will comprise two elements:

- Actual spend for the period 1st April to 31st December minus the July payment.
- An advance payment for the period January to March based on your anticipated spend as declared in your mid-year financial re-profile.

You will be expected to submit an end of year workbook in April as per current practice. The April workbook should include your actual expenditure for the previous financial year plus the output data for the whole of the previous financial year. We appreciate that local authorities may not have closed their ledgers by the end of April and that the actual expenditure may be estimated. This is not a reason to delay your submission and all efforts should be made to ensure your return is as accurate as possible.

While the Welsh Government will be reducing the frequency of reporting, local authorities will still be expected to maintain robust programme management practices. The Welsh Government recommends that there is no reduction in your current monitoring and recording procedures.

If your actual expenditure for the year is less than the grant we have paid you, we will adjust for this following submission of your outturn statement (see Audit Requirements below) and
recover any overpayments. Please note that invoices which recover grant under-spend are payable immediately upon receipt and do not carry a 28 day period of grace. If you have under-estimated the amount of expenditure to be defrayed beyond the date of submission we will not be able to adjust for this at a later date.

Grant payments will be made in July and January. A complete list of dates can be found in the Family Support calendar, which will be circulated before the start of the forthcoming financial year.

<table>
<thead>
<tr>
<th>Date Covered</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 April to 30 June</td>
<td>Payment will be 60% of your Term 1 profiled spend.</td>
</tr>
<tr>
<td>1 April to 31 December</td>
<td>Workbook to show actual expenditure and monitoring data for the period 1 April to 31 December, split by Term. Payments will be based on actual spend for April to December (minus the July payment) and an advance payment based on your profiled anticipated spend for 1 January to 31 March.</td>
</tr>
<tr>
<td>1 April to 31 March</td>
<td>Fully completed workbook containing total actual spend for the full year and final data. To be submitted after 31st March - date will be confirmed when the workbook is uploaded to AFON.</td>
</tr>
</tbody>
</table>

Requests for extensions on the workbook due in January should be made in writing to the finance team, with a clear explanation as to why this is necessary. Requests will be considered on their merits, but payment may be deferred to a later date.

Filing deadlines for workbooks are set well in advance and the Flying Start management teams are well resourced, absorbing a significant amount of programme funds. There should be no reason why filing deadlines cannot be achieved. The Welsh Government expect that Flying Start management teams act professionally, take their contractual obligations in regard to reporting seriously and actively manage their teams to ensure they have the capacity to deliver on time. If you feel your team is under resourced please discuss the situation with your Account Manager.

Performance Monitoring Arrangements

The local authority shall monitor the progress of each project or other activity under the grant scheme to ensure that:
• targets are being met and are delivered on time.
• the grant is being spent as agreed and that the financial controls in place are adequate.
• the local authority’s management is satisfactory, and complies with the Conditions of the Flying Start grant.
• it continues to be carried on in accordance with approved purposes.
• expenditure under the grant scheme continues to be spent in accordance with any agreement it has entered into.

The local authority should have written desk instructions in place detailing the above. The Wales Audit Office may be requested to check that these written instructions are in place and are being applied.

Designated Financial Authority

As noted in the Flying Start Delivery Plan, you should inform your Flying Start Account Manager of your designated Financial Authority, and any subsequent change. Your designated Financial Authority’s role will be to approve the Summary tab of your workbook before submission. To demonstrate separation of duties, in line with audit requirements, the individual must not have any day to day involvement with the local authority’s Flying Start programme.

Please note that if a signed PDF of the ‘Summary’ tab is e-mailed to the Welsh Government finance team and signed by a person other than the designated signatory, the form will be rejected with a request to re-submit the ‘Summary’ tab with the correct signature. Payment will be delayed until the document is re-submitted with the required information.

Escalation Procedure

In order to address the issue of late submission of claims, where a workbook is more that 7 days late, the Welsh Government Divisional Director with responsibility for Flying Start may write to the relevant local authority Flying Start Lead Director to query the late submission and request a written explanation.

Final Progress Report

A final Progress Report for the preceding financial year should be submitted to your Flying Start Account Manager for the local authority by the date indicated in the annual programme calendar. This should normally be no later than 15 June. A template will be provided prior to the submission date.

Control of Expenditure

The Welsh Government has allocated Flying Start funding to local authorities. Each local authority’s allocation covers its own spending and that of its associated third party Flying Start providers. Within the agreed allocation, the local authority has considerable discretion
over setting priorities to deliver the Flying Start services for which it is responsible. Local authorities should keep their use of Flying Start funding within the approved budgets, and take them into account when entering into commitments.

Local authorities should also ensure that their use of Flying Start resources is properly authorised and controlled. The nature of these arrangements will depend on the range of payments to be made and the risks to be managed. It is good practice to review these systems from time to time to check that they are fit for purpose and deliver good value.

Additional Information

The local authority shall provide the Welsh Government Flying Start team with such other information as to its activities or proposed activities and as to its use or proposed use of all or any part of grant funding, as the Flying Start team may from time to time require. The Flying Start team shall be entitled to use this and all information supplied to it by the local authority relating to the Flying Start grant as it deems fit. Such information shall, if so requested by the Flying Start team, be certified by the local authority Flying Start coordinator or another official of the local authority that the Flying Start team may consider appropriate in all the circumstances.

Maintenance and Retention of Records

The Welsh Government expects Flying Start partnerships to ensure adequate financial controls are put in place to safeguard public funds e.g. ensure that there is a separation of duties, that proper books and records are being maintained, that there are bank accounts in place that require two signatures and that supporting documentation is retained for audit purposes.

The Flying Start partnership shall ensure that it retains all books of accounts and such other documents or records relating to the Flying Start programme. Books of account and related financial records shall be retained for a period of 6 years from the end date of the grant scheme. Other documents and records shall be retained for 6 years.

4. Audit Requirements

It is very important that grants are well planned and managed. The Welsh Government desires that the maximum possible resources are directed to project delivery, and also wishes to be sure those resources are delivered in a way that achieves real value for money. Importantly, the Welsh Government and the public must be confident that this funding is being administered and spent in a fair and transparent way.

The audit requirements are set out in the Award of Funding letter and this is supplemented by the information below.

The auditor will be testing to make ‘a fair assessment of the costs attributed to the grant’. Therefore, it is up to the local authority to demonstrate that all of the costs attributed to the
grant are eligible expenditure. The Risk and Testing Assessment (RATA) undertaken by the auditor will include an assessment of:

- Risk in the programme management
- Control arrangements
- Eligibility of expenditure
- Quality of supporting papers
- Expertise of programme staff
- Integration with other work
- Internal audit arrangements

**Auditor fees**

For the Flying Start grant the local authority is required to bear the cost of auditors’ certification fees. You may not use Flying Start funding for the payment of audit fees. Welsh Government grant funding must be spent only on delivering the supported activity.

The Welsh Government does permit Third Sector organisations to claim audit fees under principle of Full Cost Recovery outlined in the “Third Sector Scheme”. Local authorities are not bound by the Welsh Government Third Sector Scheme but we would encourage local authorities to follow the Full Cost Recovery principle with regard to third sector organisations.

The Welsh Government is in the process of reviewing the status of Audit fees as eligible funding for local authorities within the Families First and Flying Start programmes. Any changes will be introduced in the 2016-17 financial year.

**Auditor certification**

Annually, or following the project’s financial completion, the Flying Start partnership shall complete an outturn statement, which must be certified by the Chief Finance Officer. The outturn statement form will be issued by the Welsh Government Finance Team by 31st July each year.

External audit certification is required and a PDF copy of the outturn statement for the previous financial year should be sent to the Welsh Government finance team by 30th September following the financial year to which it relates. We will advise the name and contact details of the auditor, to whom you should pass the original outturn statement, as soon as the Wales Audit Office provide this information to Welsh Government finance team.

The auditor will assess the control environment for the preparation of the outturn statement and then, on the basis of that assessment, perform sufficient testing to reach a conclusion of whether the statement is fairly stated and in accordance with these Conditions.
### Clawback / recovery of grant and qualification letters

Any unspent amount over the amount declared in the outturn statement may be recovered by the Welsh Government.

The WAO auditor may also issue a qualification letter and attach it to the local authority’s certificate if the claim or return is not, even after any amendment(s), either:
- in accordance with the underlying records, or
- fairly stated and in accordance with the relevant Conditions of the Flying Start grant.

The qualification letter will draw attention to matters which prevent the audit certificate being given without qualification.

The Flying Start finance team will issue an invoice to the local authority to recover any funding not already recovered which is unspent or not spent in accordance with the purposes of the Flying Start grant. All issues raised in the WAO qualification letters will be investigated to ensure that matters are resolved and do not recur year after year. You should be aware that investigation of the matters raised in the qualification letter may result in Flying Start funding being recovered, especially where similar issues have been raised by the WAO in earlier financial years.

### 5. Third Party relationship and expenditure

#### Relationship with third party “Partner Organisations”

The local authority, as the accountable organisation, shall ensure that the relationship between all partner organisations is fully documented and sets out:

- the role and functions each organisation will undertake in progressing Flying Start;
- clearly defined outcomes relating to their involvement underpinned by target milestones and related dates (performance measures) that need to be achieved;
- the lead responsible officer within each organisation who will be responsible for reporting and verifying progress against the performance measures; and
- arrangements for the submission of requests for payment to the local authority, supported by appropriate assurances on progress against targets agreed between the local authority and the partner organisation.

You must have arrangements in place to ensure that you are consulted in advance on any significant changes to the planned performance monitoring indicators or timetable and related financial profiles agreed with the partner organisation.

#### Third party expenditure

As the accountable body, you are responsible for ensuring that Flying Start grant funding is used for approved purposes, especially where expenditure is incurred by, or grants are paid to, third party providers (including other departments within the local authority) under lawful arrangement (Memoranda of Understandings, Collaboration Agreements or other legally
binding contracts) made with the local authority under the Flying Start grant scheme. Please note that Service level Agreements are not legally binding and should only be used between local authority departments, not external bodies. You are also responsible for monitoring the financial status of third party funded organisations (for instance a deficit on its income and expenditure account, a significant reduction in the value of its asset base or a cash flow problem) and taking appropriate action to safeguard the funding provided through the Flying Start grant.

In order to properly complete and certify termly workbooks, you must have in place internal systems and procedures in place to satisfy yourself, your auditors and the Flying Start team, that only eligible expenditure is included in the termly claims, and in the annual outturn statement. Such arrangements may include,

- proper arrangements to prevent and detect fraud or error
- obtaining independently certified statements from third parties certifying the eligibility of expenditure
- a payments monitoring system during the year (supported by appropriate prime records, e.g. job descriptions, timesheets where appropriate)
- a system of spot checks of third party records.

The appropriate method used should be considered on a case by case basis according to the nature, volume and value of the transactions with individual partners. You should follow your own regulations and appropriate risk assessments when making payments to third party organisations and be mindful of the need to maintain clear audit trails.

The auditor is testing to ensure the local authority has made ‘a fair assessment of the costs attributed to the grant’. Therefore, it is up to the local authority to demonstrate that all of the costs attributed to the grant are eligible expenditure. If timesheets or a time management system isn’t operated, and auditors have any queries about the reasonableness of salary apportionments, they may wish to refer to some or all of the following sources of evidence:

- the annual Delivery Plan and any financial profiling behind that;
- staffing structures;
- individuals’ job descriptions and who they report to or oversee;
- calendars/dairies;
- minutes of meetings;
- level of involvement in partnership business;
- verbal explanations;
- travel/subsistence claims;
- authorship (or co-ordination of / contributions to) plans, monitoring and progress;
- reports and evaluation;
- knowledge of any specific local issues which will have needed management attention in the year;
- any periods of long-term absence (e.g. sickness, parental leave, secondments, career breaks)
6. **Acquisition of Third Party Services**

**Procurement**

You should follow your own local authority’s procurement procedures if commissioning goods and services for the Flying Start programme, taking all reasonable steps to ensure the best value for money attainable from Flying Start funding through the procurement of goods and services by open competition. It is also important that relationships are fully documented prior to the payment of funding to third-party providers. Where it is not possible to finalise contractual relationships prior to commencement of activity, it is important that an appropriate exemption is secured to provide cover whilst arrangements are finalised.

If you become aware that goods or services may be needed across local authorities and / or are being procured by other local authorities, then please discuss this with your Flying Start Account Manager. There may be opportunities for local authorities to collaboratively procure goods and services to achieve best value for money.

**Grant Awards**

You should follow your own local authority’s grant award procedures if purchasing services for the Flying Start programme via grant funding, taking all reasonable steps to ensure the best value for money attainable from Flying Start funding. Collaborative working with other Local authorities to obtain best value in the acquisition of services is encouraged.

7. **Statutory Requirements**

The statutory basis for Flying Start is section 14 of the Education Act 2002.

You must not use Flying Start funding for goods and / or services which form a statutory obligation upon the local authority. Nor should Flying Start funding be used in relation to activities that have been incorporated into the Revenue Support Grant (RSG). This also includes activities previously funded through the Cymorth Core Costs which are still part of the RSG.

However, if you can demonstrate that the activities you propose to deliver go beyond what you are statutorily required to deliver, then the activities in question could be considered for funding. You should seek the advice of the Flying Start Account Manager for your local authority before you undertake these activities, and before you incur Flying Start expenditure.

8. **Match funding into European Projects and Joint Funding of Projects**

For the purposes of this document the term ‘match funding’ applies to European and non European funded projects.
Match funding into European Social Fund (ESF) projects

Flying Start funding may be used to match-fund ESF projects provided the objectives of both the Flying Start programme and the European project are met. However, funding allocated to a specific European project cannot then subsequently be used as match-funding for a further project, as European rules governing the use of ESF funds do not allow this.

Having used a portion of your Flying Start allocation to match-fund a European project, you are still able to match-fund further European projects from the remainder of your Flying Start allocation, provided you follow the guidelines above.

You should provide details of any projects intended to be match-funded with Flying Start funding in the appropriate section of your Flying Start plan. Failure to provide this would mean that the match-funding is ineligible in accordance with Flying Start Conditions.

If you require additional information on the match-funding of European projects, please contact your local authority’s European Officer / Team.

Joint funding of projects

You are able to use Flying Start funding to part-fund projects / services, provided you clearly identify in your Flying Start Delivery Plan at the start of the project the financial contribution of each programme, and what services / products are intended to be purchased by each programme. You should also clearly demonstrate that the project / service meets the aims and objectives of Flying Start and the other grant programmes concerned.

You must ensure that double funding does not occur at any time.

Where your authority part funds a project using one or more Welsh Government grant programmes in addition to Flying Start, you must clearly identify those projects which are being funded from those programmes in addition to Flying Start on the breakdown of expenditure and on the workbook when you submit your claim.

9. Using Revenue Funding for Capital Expenditure

There is often a lot of misunderstanding as to what capital expenditure is and also whether ‘capital’ items can be purchased with revenue funding. The purpose of this section is to clarify the position and set out what the rules are around the use of revenue funding to make capital purchases.

Capital expenditure is an amount spent to acquire or improve a long-term asset such as a building, equipment or machinery.
Applications for funding for major capital projects are normally made as part of a formal bidding round and must evidence that:

- There are clear investment objectives
- The business need has been demonstrated
- All potential options have been considered and an ‘Options Appraisal’ undertaken
- The proposal represents the minimum needed to achieve the objective
- A cost comparison has been undertaken of all potential options and that this demonstrates that the preferred option is the most cost effective, and
- There are proper programme management and governance arrangements in place.

As far as possible all capital items associated with a project should be included and justified in the bid for capital grant. The bid should include fitting out costs such as furniture and equipment if they are needed.

It is possible that some small scale capital items will be omitted from the bid or identified as a new requirement later on in the life of a setting. This could involve low level maintenance activities or may involve low value items which have a usable life span measured in years. Examples of this would be ICT equipment, toys, furniture soft furnishings and other items with a resale value. In the first instance local authorities should contact the Flying Start capital team to discuss the possibility of additional funding. For acquisitions of less that £5k the matter should be discussed with your Flying Start Account Manager.

The Welsh Government has adopted a £5,000 ‘capitalisation threshold’ which in practical terms means that the purchase of assets worth less than £5,000 can be classed as revenue expenditure and not capital and may be purchased in accordance with this guidance and with the agreement of your Account Manager. The £5,000 threshold applies per setting or team, the £5,000 limit would apply to the purchase of up to £5,000 of ICT equipment for a team of Health visitors scattered across several settings or up to £5,000 of decorating work in a single setting. A £10,000 bulk order of soft toys to be evenly distributed between 5 settings would fall bellow the £5,000 threshold as each of the settings would receive only £2,000 of new capital assets.

Capital assets worth less than £5,000 would also be regarded as capital if they form part of a ‘group’ which has a value of more than £5,000. An example of this would be the purchase of a computer bundle which includes a desktop computer, a screen, a mouse and a keyboard. If the ‘bundle’ costs less than £5,000 then it can be classed as revenue. But if it costs £5,500 then the ‘bundle’ would be classed as capital even if the computer itself is only valued at £4,000, as you could not use the computer without the other elements.

Recoverable VAT should not be included when calculating the £5,000 capitalisation limit.

In respect of essential adaptations or equipment purchases to meet the specific access or additional learning needs of individual children, requests should be made to your Account Manager in the usual way. However, as these costs relate to the needs of specific children, rather than the setting and are essential to ensure fair and equitable delivery of the programme to all eligible children, associated costs will not be counted as part of the £5,000 per setting capitalisation threshold.
Before any purchases are made using revenue funding, clearance must be obtained from your Account Manager as it will be necessary to demonstrate that there is a clear need for the item(s). Failure to obtain approval beforehand could result in the local authority becoming liable for the costs. Although the ‘capitalisation threshold’ rule is in place, Account Managers may on occasion permit expenditure over this limit if the expenditure is seen as essential to the delivery of Flying Start objectives.

All requests to your Account Manager must provide the rationale and financial profile for the intended purchase. Your Account Manager will then keep a record of the approval given. You should also keep a record of all purchases and include any receipts in your revenue claims if an item is sold on or transferred to another setting.

These rules regarding the use of revenue funding to make capital purchases apply to all Flying Start revenue grants and any third party contracts entered into.

When can I use revenue funding?

You should not use revenue funding to purchase assets for new sites that are the subject of a Flying Start capital grant following a capital grant bidding round. The cost of equipping and furnishing these sites should have been included in the financial profile submitted in your Strategic Outline Programme. If it was not, then you will need to apply for an increase in capital via the capital Account Manager, setting out the reasons why the costs were not included, what is now needed, and the costs involved.

Examples of capital expenditure when Revenue Funding can be used to support expenditure.

- Small scale building improvements or repairs (walls, wiring, roofs)
- Small scale internal repairs, floors, plumbing.
- Internal decorating
- Furniture.
- ICT, scientific, office or domestic equipment
- Security equipment
- Internal wall fitting
- Toys, play equipment
- External Play grounds and equipment
- External fences etc.

More information

If you have any queries please do not hesitate to contact your Account Manager or the capital Account Manager (see Schedule 2).
10. Flying Start running costs, overheads and support services

A wide range of activities contribute to Flying Start’s running costs, including:

- administration costs which apply to the Flying Start service as a whole, such as promotional material, or licensing costs;
- enquiries and consultations;
- monitoring and evaluation;
- training costs;
- premises costs, including the related servicing such as heating, lighting, cleaning, small scale repairs and decorating;
- equipment costs;
- costs in relation to the creation of memorandum of understanding association and service level agreements etc between delivery partners; transport costs; and
- an appropriate share of central services such as human resources, legal, finance and information technology.

There may be other costs that it may be necessary for you to fund using Flying Start funding, but which are not directly related to the delivery of the supported activity. It may be possible to use Flying Start funding for such costs provided you can demonstrate that they are critical to the delivery of the programme.

Below are a number of examples of this kind of cost. More examples may be added over the duration of the programme as fresh instances are brought to our attention for consideration. These should be discussed with the Flying Start Finance Team before the funding is committed and approval sought from your Flying Start Account Manager as to whether this is appropriate use of Flying Start funds.

**ICT Equipment**

Mobile telephones may be purchased for the use of lone workers in accordance with the requirements of the local authorities Lone Worker policy. If Flying Start personnel are perceived to be at additional risk and require additional safety equipment the matter should be discussed and expenditure agreed with your Account Manager prior to incurring costs.

Laptop computers may be purchased for staff such as Health Visitors who travel or work outside of their home office. Local Authorities should consider minimum needs and sharing of equipment when seeking approval to purchase these items.

Items of ICT equipment are regarded as capital items and purchasing activities must conform to the restrictions on fitting out premises supported by a Flying Start capital grant and the £5,000 site restriction outlined in section 9.

**DBS Checks**

DBS checks can be funded through Flying Start if it can be demonstrated that the post, for which the check is being undertaken, is critical to the delivery of Flying Start. This applies whether the individual filling the post is working for the Flying Start activity on a full-time or a part-time basis.
Please note that if you are using volunteers for specific elements of your project/service, there is a possibility that the DBS check could be funded through another WG programme via the WCVA. This needs to be investigated and ruled out as a double funding risk before funding is committed from Flying Start.

**Vehicles, Vehicle Insurance and MOTs**

Flying Start funding can be used to pay for vehicles (bearing in mind the restriction on capital costs referred to at Section 9 above), MOTs and vehicle insurance if you can demonstrate that these costs are critical to the delivery of the programme. You will also be asked to show best value for money and you may be asked to justify, if buying a new vehicle, why a suitable second-hand vehicle would not be suitable for your purposes. If you are claiming for the full value of a vehicle, you may need to demonstrate, that the vehicle is being used only for the Flying Start programme.

When purchasing insurance, local authorities should consider risk and ensure that the coverage is appropriate and that the excess amount does not mitigate against making claims for repairs for the type of damage most likely to occur. Flying Start funds cannot be used to cover excess costs above £500 unless agreement is obtained from the Welsh Government Account Manager.

If you are using the vehicle partly for Flying Start and partly for another (non-Flying Start) project, you will be able to claim only the pro-rata value of the vehicle or the associated costs (e.g. MOT, insurance, etc) from Flying Start.

**Services of other local authority departments**

Flying Start funding should **not** normally be used to fund services provided by other departments in your authority (e.g. generic early years’ services, children’s social services, senior positions in your authority, etc.)

If you wish to use Flying Start funding for such corporate services you should discuss this with your Flying Start Account Manager prior to committing to these payments. You will need to demonstrate why Flying Start funding is required to fund such corporate services, rather than, for example, the Revenue Support Grant.

**Addressing holistic family need**

Very occasionally, local authorities may encounter Flying Start families who need emergency assistance that would not normally be covered within the scope of the 4 core programme entitlements. Flying Start teams may only consider using Flying Start funding for such purposes if all other sources of funding have been exhausted.

Local authorities considering using Flying Start funding to meet such exceptional need must refer proposals / policies to their Account Manager for approval before committing any monies.
Activities ineligible for Funding

Flying start funds should be focused on delivering or supporting the delivery of the 4 key elements of the programme. Examples of ineligible activities include:

- Family or group holidays.
- The delivery of statutory services
- Purchasing ICT equipment for individuals benefiting from the scheme

11. Outreach

The funding level for outreach activities is set at 2.5% of the uplift from 2012 funding levels. This should be used to deliver elements of Flying Start to children, with an identified need, across the wider local authority. Guidance on this subject has been published, and is available on the Welsh Government website. Eligible work areas are.

Children moving out of Flying Start areas

1. Children moving out of Flying Start areas, identified as medium to high need, are to be referred to a JAFF process (within a specified timescale) and a tailored support package should be provided for the child and family. The support should build on the work of Flying Start within the context of Families First strategically commissioned projects. This package of support could include some services provided by Flying Start paid for by Outreach funding if funds are available and the Flying Start team consider it is a workable solution. The child would no longer be a Flying Start child but would move to the local Families First support system.

Children outside of Flying Start areas

2. Where appropriate, children who live outside of Flying Start areas could be referred to Families First JAFF process and a tailored support package provided for the child and family. This package of support could include some services provided by Flying Start paid for by Outreach funding if funds are available and the Flying Start team consider it is a workable solution.

Communities of Interest

3. Local Flying Start teams would have flexibility to use Outreach funding to target the children of specific communities of interest in their areas. These might include women’s refuges, traveller communities, children with autism or women from Flying Start areas in prison. Flying Start teams have autonomy to decide which groups in their areas would benefit most from specific elements of Flying Start.
12. Flying Start core team costs

Staff costs - existing posts

If you intend to fund a post(s) using Flying Start funding, you must ensure that such funding of staff salaries through Flying Start, either fully or in part, is approved by your Flying Start Account Manager. This approval should be sought as soon as you decide to utilise the funding in this way. It is unlikely that Flying Start funding could be used to fund senior positions in your authority, such as Director, which are normally funded through Revenue Support Grant, unless you can demonstrate that they devote an identified and specific portion of their time to the Flying Start programme, in which case you will need to provide the relevant job description. Job descriptions (and adverts) must make the funding source clear for each part of a post-holder’s salary. This applies to all posts receiving Flying Start funding, whether fully or partly funded by Flying Start. Additionally, for posts which are part funded by Flying Start, please see section 5 regarding the evidence required for third party expenditure.

In the Flying Start workbook, only staff and admin costs directly associated with the management and administration of the Flying Start programme should be included in the “Staff Costs: Flying Start Core Team” and “Running Costs, overheads and support services charged to Flying Start” budget lines. Costs associated with services directly delivered by local authorities should be included in the appropriate budget line which describes the activity concerned, that is, Childcare, Parenting or Early language Development.

Staff costs - new posts

If additional posts are needed to deliver the Flying Start programme in your authority, funding may be used, provided:

- there is a clear rationale for the purpose and function of the post(s);
- that the funding allocated is proportionate to the amount of time apportioned to that role; and
- a job description is provided to your Flying Start Account Manager, which should include information on the apportionment of Flying Start funding to the post.

Where possible consideration should be given to employing apprentices in new administrative posts.

13. Redundancy

Use of Flying Start funding for redundancy costs

You may not use Flying Start funding for the payment of redundancy costs. Welsh Government grant funding must be spent only on delivering the supported activity.
Third party arrangements – redundancy costs

The Welsh Government provides funding to local authorities for the delivery of the Flying Start programme. Local authorities are responsible for the commissioning and grant funding, or procuring of projects / services to support that delivery. You should ensure you have in place appropriate terms and conditions relating to any agreements and contracts entered into with third parties for the delivery/support of those services.

Where you have grant funded/procured a service from the Third Sector you should consider which party (if either) bares responsibility for any redundancy costs under your contractual arrangements. Flying Start funding is not available for meeting such costs. You should be mindful of the principles laid out in the Code of Practice for funding the Third Sector, as appropriate (see this link: http://wales.gov.uk/topics/housingandcommunity/voluntarysector/publications/code/?lang=en)

A well managed project and organisation will have in place plans to minimise the impact of government funding coming to an end. An exit strategy (or succession planning arrangements) will assist grant recipients manage the withdrawal of funding and ensure that projects are sustainable, valuable staff resources and experience and other assets are not lost, and that a positive legacy results from the contribution of public funds.

Part 2: Flying Start Capital Funding

14. What is a capital project?

A capital project is a long term investment which may require a large or small amount of money to develop, improve or maintain a variety of assets. This could include buildings, furniture or equipment.

15. Purpose of the Flying Start Capital Funding

Capital funding is provided to enable local authorities to develop the infrastructure needed in Flying Start areas to deliver the full complement of services to eligible children living in Wales aged under 4 and their families. This means providing high quality childcare settings and venues suitable for delivering parenting and early language development programmes within ‘pram pushing’ distance, as well as office accommodation to co-locate multi agency teams where possible.

Flying Start capital funding can only be used for the purposes and projects set out in your application and confirmed in Schedule 1 of the Award of Funding letter. Any proposed changes or amendments must be formally agreed by the Welsh Government before any work is done. Failure to get agreement beforehand could result in the local authority becoming liable for the costs if approval is not given retrospectively.
16   **Applying for Capital Funding**

Applications for capital funding can only be made as part of formal bidding round and must be submitted using the Strategic Outline Programme (SOP) template which will be provided. The SOP is designed to ensure that you provide the Welsh Government with the information it needs to consider your proposals.

The SOP will be considered by a Scrutiny Panel which will be looking for, amongst other things, evidence that:

- There are clear investment objectives;
- The business need has been demonstrated;
- All potential options have been considered and an options appraisal undertaken;
- The proposal represents the minimum needed to achieve the objective;
- A cost comparison has been undertaken of all potential options and that this demonstrates that the preferred option is the most cost effective; and
- There are proper programme management and governance arrangements in place.

The Panel will only recommend that a project be approved if it is satisfied that there is a clear need for the project and that the proposals represent good value for money. Please note that not all the Panel members are familiar with the intricacies of Flying Start so it is essential that the SOP is clearly written and does not assume any prior knowledge of the programme.

**Business Justification Case**

Any project estimated to cost in excess of £500,000 will only be approved in principle until such time as a Business Justification Case (BJC) has been submitted and agreed by the Panel. Please note that this figure applies to the total value of the project and NOT the total amount of funding requested from the Welsh Government.

A BJC is used as part of the 'Five Case Model' to further develop proposals for small to medium size projects. Submitting a BJC will provide officials with the assurance needed that the proposals have been properly developed, that the 'do minimum' option has been considered, and that the financial profile is realistic.

Further information about the 'Five Case Model' and BJC can be found on HM Treasury's website at

[http://www.hm-treasury.gov.uk/data_greenbook_business.htm](http://www.hm-treasury.gov.uk/data_greenbook_business.htm)

17.  **Financial Profiling**

The Welsh Government will allocate funding to each local authority for each individual project and the financial profile is set out in a Award of Funding letter. It is recognised however that amendments may need to be made, and apart from the exception detailed below any changes must be formally agreed by the capital Account Manager before hand. It
should be noted that funding may be withheld for any project if the local authority has made amendments without prior Account Manager approval from the

Change of project

Occasionally once the development work for a project gets underway it becomes apparent that the venue or site chosen is for whatever reason not suitable and you will then need to re-consider how you can deliver the service in question. If this happens you should contact the capital account team at the earliest opportunity to discuss the problem and to agree the next steps.

You will need to re-visit the options outlined in the SOP and consider any other opportunities which may have presented themselves since the SOP was written. Once you have a preferred proposal you will need to make a formal request to the capital account team to make the changes using the form that you will be provided with. You will need to:

- outline why the original choice is no longer an option;
- explain why the issue was not foreseen when the original proposals were drawn up;
- detail what the cost of the project will be and how this will be met; and
- what the revised timeline is for the project.

You will be advised formally by letter as to whether or not your request has been approved.

Changes to the Funding Allocated

a) Increases
If the cost of a project has increased you may contact the capital account team and request an increase in funding, however it cannot be guaranteed that this will be approved. The capital funding available is limited and so increases will only be approved in exceptional circumstances.

In making the request you will need to demonstrate that the increased cost could not have been foreseen and that you have done everything possible to bring the project in on budget.

b) Financial Profiles
Funding will have been awarded for each project taking account of the timeline the local authority has outlined in the SOP and discussed with the capital account team.

If the funding for a project spans two financial years the funding is only available as detailed in the Award of Funding letter. If a project is ahead of schedule or there have been delays which mean that you are able to spend more in the first year or unable to spend as much as had been expected you will need to request a change to the financial profile. As indicated previously, you will need to make a formal request to amend the profile and this will need to be supported with evidence as to why the change has occurred.

In either case you will be notified formally by letter as to whether or not your request has been approved.
Exceptions

It is accepted that on occasions, minor changes to the amount allocated to a project are required due to increases in costs over the original forecast. In order to minimise bureaucracy agreement has been given that local authorities may vire funding from one project to another up to a maximum of £1,000. It should be noted that the £1,000 limit applies to each project so no project can be more than £1,000 above the amount allocated unless prior approval from your Account Manager has been given.

18. Capital Claims Process

Claims for payment of capital funding are made on a quarterly basis and at the end of each quarter you will receive a claim form which must be completed and returned to the capital accounts team, even if no expenditure has been incurred.

The claim form is also a progress report and it is imperative that this is completed so that the Capital Account Team is able to monitor, and has a record of, the progress being made on any given project. It is imperative that this information is as accurate as possible as these progress reports will be referred to if a request for any change is made. Please do not use the progress report form to make any request for a change to a project, all requests should be sent to the capital accounts team on the form available on request.

We will endeavour to pay all claims promptly but in order to do this the claim form and the progress report must be completed in full.

Completing the application form

- **Expenditure Incurred**
  
  You are asked to provide details of the work that has been carried out and the expenditure that has been incurred in the previous three months. This needs to be listed by project but it is not necessary to provide the detail of individual items only whether the expenditure is in relation to works, fees, equipment, etc.

- **Progress Made**
  
  It is essential that the capital account team knows what progress has been made on each scheme in the previous 3 months. Given the large number of projects across Wales it is not possible for the team to visit each one regularly and so it relies upon information from the local authorities to know how well projects are progressing and whether there have been any issues.

  This information is particularly helpful if the limited budget available is to be used effectively.

- **Milestones to be Achieved**
In this section you should detail what milestones you expect to achieve in the next quarter. Again this is valuable information and is used to help the capital accounts team to gauge what progress is likely to be made.

- **Risks**

  It is recommended that each local authority contacts the team whenever an issue arises as it is helpful to know potential risks in advance. You should detail any perceived risks such as possible delays getting a contractor on site, delays that could be caused by prevailing weather conditions, etc.

- **Financial Profile**

  The profile should be updated each quarter to enable Welsh Government to forecast its cash requirements from Westminster. It is recognised that profiling is not an exact science, however this should be as accurate as possible.

- **Underspends / Overspends**

  If allocated funding spans two financial years, and costs stray from one year to another, we would look initially to vire funding between projects to maximise the spend in any one year. Where this is not possible, it is helpful to be able to know if there are projects in one area that could utilise an underspend that is likely to occur in another. Therefore you are asked to identify whether you anticipate any underspend or overspend of funding during the course of the year. Please note that identifying any issues in the claim form does not constitute a formal request for change and this must be submitted by e-mail to the capital account team.

- **CSSIW Registration**

  The Capital programme will create a large number of childcare settings and in accepting the grant offer you will be asked to detail the likely timescale for registering new settings or amending the registration of existing settings. This information is forwarded to colleagues in CSSIW to ensure that they are able to meet the programme’s requirements.

  Inevitably things can change and you should therefore use this final part of the claim form to let us know of any changes to the information previously submitted. This can then be forwarded to CSSIW for them to note.

19. **Monitoring Arrangements**

   The local authority must monitor the progress of each capital project being funded to ensure that:
• targets are being met and to schedule;
• the grant is being spent as agreed and that the financial controls in place are robust;
• the local authority’s management is satisfactory, and complies with the Conditions of the Flying Start grant;
• it continues to be maintained in accordance with approved purposes;
• expenditure under the grant scheme continues to be spent in accordance with any agreement it has entered into.

20. Audit Requirements

As with revenue funding it is important that grant funded capital projects are well planned and managed. The audit requirements are set out in the Conditions of the Award of Funding letter and you are required to submit annually, by 30 September, an outturn statement detailing each project funded in the year.

Clawback and Recovery

If, following receipt of the certified audit certificate, it is clear that the grant funding has not been spent in accordance with the Conditions, or the amount claimed in the year has exceeded the eligible expenditure, then steps will be taken by the Welsh Government to recover the amount in question.

21. Control of Expenditure

See Revenue Funding: Control of Expenditure.

22. Additional Information

See Revenue Funding: Additional Information

23. Maintenance and Retention of Records

See Revenue Funding: Maintenance and Retention of Records

24. Revenue Funding for Capital Purposes

Please see Part 1, Section 9 which provides details as to when revenue funding can be used to purchase capital items.

25. Selling / Disposing of a Flying Start Asset
The Conditions under which any offer of capital funding is made, clearly state that you must notify the Welsh Government if a ‘notification event’ takes place. One of these events refers to any plans to ‘sell, transfer, lease or otherwise dispose of’ all or part of a property that has benefited from Flying Start capital funding. If one of these events takes place, the Conditions of the grant offer state that the Welsh Government may require you to repay all or part of the funding you have received; it is imperative therefore that you contact the Capital Account Team as soon as a decision is made which will affect a Flying Start funded project. Below are two such examples:

- Flying Start capital funding of £100,000 is awarded to enable two classrooms within a school to be refurbished and a childcare setting created. Two years after the setting opens, the school advises that it needs to reclaim the classrooms because of an increase in pupil numbers and Flying Start needs to find an alternative location.

- A local authority has an agreement in place to ‘buy’ 8 Flying Start places from a private childcare provider. As the setting does not meet the high standards expected of Flying Start, capital funding totalling £25,000 is awarded to enable some refurbishment work to take place and to purchase some additional play equipment. Three years later the provider decides not to provide Flying Start places any longer because it has a waiting list for privately funded places and can make more money providing 4 full time childcare places than 8 part time Flying Start places.

In both these examples the Welsh Government may seek to recover all or part of the grant funding paid to the local authority; as our contract is with the Local authority and not the school or private provider. This is one of the reasons why we insist that the local authority either owns the building in questions or that there is a minimum of a 5 year lease in place.

You must let the Welsh Government know as soon as any decision is made about a Flying Start funded setting, so that due consideration can be given as to whether or not to recover all or part of the grant funding paid. Further information can be obtained from the capital account team.
## Schedule 1

### Contact Details

#### Account Manager Contact Details

### Flying Start Revenue Account Managers

<table>
<thead>
<tr>
<th>Name</th>
<th>Email</th>
<th>Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ann O'Connor</td>
<td>ann.o’<a href="mailto:connor@wales.gsi.gov.uk">connor@wales.gsi.gov.uk</a></td>
<td>Anglesey, Ceredigion, Conwy, Denbighshire, Flintshire, Gwynedd Powys and Wrexham</td>
</tr>
<tr>
<td></td>
<td>0300 062 5208</td>
<td></td>
</tr>
<tr>
<td>Dafydd Kidd</td>
<td><a href="mailto:dafydd.kidd@wales.gsi.gov.uk">dafydd.kidd@wales.gsi.gov.uk</a></td>
<td>Blaenau Gwent, Bridgend, Caerphilly, Merthyr Tydfil, Monmouthshire, Neath Port Talbot, Newport, Rhondda Cynon Taf and Torfaen</td>
</tr>
<tr>
<td></td>
<td>029 2082 5531</td>
<td></td>
</tr>
<tr>
<td>Sandra Owens</td>
<td><a href="mailto:sandra.owen@wales.gsi.gov.uk">sandra.owen@wales.gsi.gov.uk</a></td>
<td>Cardiff, Carmarthenshire, Pembrokeshire, Swansea and Vale of Glamorgan.</td>
</tr>
<tr>
<td></td>
<td>029 2082 5516</td>
<td></td>
</tr>
</tbody>
</table>

### Flying Start Capital Account Team

<table>
<thead>
<tr>
<th>Name</th>
<th>Email</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sandra Owens</td>
<td><a href="mailto:sandra.owens@wales.gsi.gov.uk">sandra.owens@wales.gsi.gov.uk</a></td>
<td>Senior Capital Account Manager – All Wales</td>
</tr>
<tr>
<td></td>
<td>02920 825516</td>
<td></td>
</tr>
<tr>
<td>Lianne Williams</td>
<td><a href="mailto:lianne.williams@wales.gsi.gov.uk">lianne.williams@wales.gsi.gov.uk</a></td>
<td>Capital Account Officer – All Wales</td>
</tr>
<tr>
<td></td>
<td>02920 826807</td>
<td></td>
</tr>
</tbody>
</table>

### Finance Team

<table>
<thead>
<tr>
<th>Name</th>
<th>Email</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marie.Edwards</td>
<td><a href="mailto:marie.edwards@wales.gsi.gov.uk">marie.edwards@wales.gsi.gov.uk</a></td>
<td>Senior Resource Manager</td>
</tr>
<tr>
<td></td>
<td>029 2080 1231</td>
<td></td>
</tr>
<tr>
<td>Andrew Carter</td>
<td><a href="mailto:andrew.carter@wales.gsi.gov.uk">andrew.carter@wales.gsi.gov.uk</a></td>
<td>Resource Manager</td>
</tr>
<tr>
<td></td>
<td>029 2082 6379</td>
<td></td>
</tr>
<tr>
<td>Gareth Chestney</td>
<td><a href="mailto:gareth.chestney@wales.gsi.gov.uk">gareth.chestney@wales.gsi.gov.uk</a></td>
<td>Resource Officer</td>
</tr>
<tr>
<td></td>
<td>029 2082 3614</td>
<td></td>
</tr>
</tbody>
</table>