

LLANTWIT FARDRE COMMUNITY COUNCIL
CYNGOR CYMUNED LLANILLTUD FAERDREF



FINANCE & POLICY COMMITTEE MEETING

REPORT OF THE CLERK AND EXECUTIVE OFFICER

1. REVIEW OF ACCOUNTS

- 1.1 Members are requested to review the accounts for the first six months (April – September) of the financial year 2025/26. This review will assist in informing the budget allocation for the next financial year (2026/27)
- 1.2 The following report reviews each cost centre, comparing expenditure with both the previous years figures and the approved budget.

2. EXPENDITURE

2.1 Administration (100)

Administration	Budget 2024/25	End of Month 6 2024/25 Spend	Budget 2025/26	End of Month 6 25/26 spend	Budget remaining at Month 6 end (2025/26)
Public Relations	1,500	130.00	1,500	0	1,500
Office Equipment	5,000	163.00	2,000	130.00	1870
Phone & Internet Costs	4,000	2889.48	4,000	1,331	2,669
Contingency Funds	5,000	0	5,000	0	5,000
Copier/ Printing	4,000	702.00	2,000	630.00	1,370
Stationery	1,300	478.00	1,000	287.00	713.00
Postage	250	0	200.00	45.00	155.00

Subscription & Membership	1,000	1,266	1,500	1,205	295.00
Audit & Professional Fees	1,300	2,503	2,000	8.00	1,992
Insurance	5,500	4,790	5,600	5,495	105.00
Bank Charges	320	100	320.00	140.00	180.00
Total Administration	29,170	13,022	25,120	9,272	15,848

Administration

- There are no areas of concern within Administration budget currently. Officers will update Members should any issues arise later in the year.

2.2 Staffing (101)

Staffing	Budget 2024/25 £	End of Month 6 2024 /25 spend £	Budget 2025/26	End of Month 6 25/26 spend	Budget remaining at Month 6 end (2025/26)
Salaries Pensions & HMRC	175,000	83.000	200,000	90,000	110.000
Payroll Services	0	2,315	2,500	2,431	69.00
Staff Training	1,750	0	3,000	294,00	2,706
Staff Uniform	500	261	1,000	0	1,000
Occupational Health	500	0	1,000	0	1,000
Subscription /Memberships	750	0	750	0	750
Total Staffing	178.500	85.576	208.250	92,725	115,525

Key Variance:

- Slight increase in salaries due to the Nation Insurance contributions (effective of April 2025) and staff pay increments.

- The National Salary Award (NALC) FOR 2025/26 will be implemented from 1ST April 2025 , backdated to that date. Back pay will appear in the October 2025 payroll.

2.3 Councillors (102)

Councillors	Budget 2024/25 £	End of Month 6 2024 /25 spend £	Budget 2025/26	End of Month 6 25/26 spend	Budget remaining at Month 6 end (2025/26)
Stationery /consumables	676.00	0	676.00	0	676.00
Subscription & Membership	2,800	2,858	3,000	3,012	Nil 12.00 overspend
Chairmans Allowance	1,000	100.00	1,000	0	1,000
Elections	6,000	0	4,000	0	4,000
Councillor Training	1,000	40.00	1,000	0	1,000
Cllrs & Chairs Renum & Expenses	2,528	0	4,528	0	4,528
Total Councillors	14,004	2,998	14,204	3,012	

Councillors

- Slight overspend (£12.00) on subscriptions due to One Voice Wales Membership
- Members allowances will be processed in October Payroll.

2.4 Main building (110)

Main Building	Budget 2024/25 £	End of Month 6 2024 /25 spend £	Budget 2025/26	End of Month 6 25/26 spend	Budget remaining at month 6 end (2025/26)
Refuse	6,000	3,954	6,000	1,145	4,855
Repairs & Maintenance	1,500	0	1,500	0	1,500
Electricity	4,000	986.00	3,700	341.00	3,359
Fire Equipment	1,000	293.00	1,000	357	643
Pat testing	200	0	200	222	Overspend £22.00
Total Main Building	12,700	5,233			7,467 + 22.00 over spend

Main Building

- Refuse cost have halved following a new collection contract
- Minor overspend (£22.00) on PAT Testing due to supplier change.

2,5 Ty Illtud (120)

Ty Illtyd	Budget 2024/25 £	End of Month 6 2024 /25 spend £	Budget 2025/26	End of Month 6 25/26 spend	Budget remaining at Month 6 end (2025/26)
Repairs & Maintenance	4,000	107.00	10,000	5,682	4,318
Electricity	1,500	657	1,800	416.00	1,384
Fire Equipment	500	293	500.00	357.00	143.00
Maintenance Contract	700	100	700.00	0	700.00

Rates	4000	2,374	4,200	2,511	1,689
Gas	2,700	868.00	2,980	719.00	2,261
Water	350	114	350	159.00	191.00
Total Ty Illtud	14,050	4,513	20,530	9,844	10,686

Ty Illtud

- The separation of the Council Office and Hall has now been completed at a cost of (£5,000.)
- Members will need to consider repair work needed on the roof of the building due to the water ingress as reported to Council on 27th October 2025.
- The front door of the building requires a new locking system, and quotes are being sort and officers will report back to Member when this is received.

2.6 Carnegie Parish Hall (130)

Carnegie Parish Hall	Budget 2024/25 £	End of Month 6 2024 /25 spend £	Budget 2025/26	End of Month 6 25/26 spend	Budget remaining at Month 6 end (2025/26)
Repairs & Maintenance	10,000	279.00	10,000	34.00	9,966
Electricity	2,600	756.00	2,700	377.09	2,322.91
Fire Equipment	500	293	500.00	357.00	143.00
Maintenance Contract	600	0	600.00	0	600.00
Rates	7,000	3795	7,000	4,040	2,960
Gas	5,500	1947	7,000	2,207	4,793
Water	600	230	600	347.00	253.00
Total Carnegie Parish Hall	26,800	7,300	28,400	7,362	21,037.91

Carnegie Parish Hall

- The Parish Hall roof and the front wall of the toilet block are in urgent need of repair. Officers have contacted several contractors but have received very few responses or quotes. The estimated costs for these repairs appear to be high, and this should be taken into account when planning next year's budget.
- Exterior painting of the Carnegie Parish Hall quotations pending
- Contractors for all works are slow to respond, however cost estimates appear high.

2.7 Allotments (140)

Allotments	Budget 2024/25 £	End of Month 6 2024 /25 spend £	Budget 2025/26	End of Month 6 25/26 spend	Budget remaining at Month 6 end (2025/26)
Repairs and Maintenance	300.00	0	300.00	0	300.00
Allotment Total	300.00	0	300.00	0	300.00

Allotments

- No spend to date, all income received for this year £570.00

2.8 Transport (145)

Transport	Budget 2024/25 £	End of Month 6 2024 /25 spend £	Budget 2025/26	End of Month 6 25/26 spend	Budget remaining at Month 6 end (2025/26)
Vehicle Insurance	1,500	1,227	1,500	1,442	58.00
Road Tax	650	0	750.00	0	750.00
Repairs & Mot	3500	187.00	3,500	658.00	2,842
Fuel	2,200	852	2,000	540.00	1,460

Total Transport	7,850	2,266	7,750	2,640	5,110
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Transport

- The budget was increase for this year to cover Vehicle insurance and the age of both vehicles.
- The Community Council 4x 4 is running well at present even though it is 16-year-old.
- The Community Council van has had some work done which shows in the increase to repairs and maintenance.

2.9 Streetlighting (150)

The responsibility transferred to the Unitary Authority in September 2025.
There is a cost of £421.76 for electricity cost s which will need to be reallocated at year end.

2.10 Events (160)

Community Events	Budget 2024/25 £	End of Month 6 2024 /25 spend £	Budget 2025/26	End of Month 6 25/26 spend	Budget remaining at Month 6 end (2025/26)
Community Events	20,000	5,571	24,000	4,515	19,485
Total	20,000	5,571	24.000	4,515	19,485

Events

- The Community Event Schedule was set at the Leisure & Amenities Committee in July 2024.
- To date the deposit for the Christmas Dinner and Funday has been paid.

2.11 Parks & Outside Works (180)

Parks & Outside Works	Budget 2024/25 £	End of Month 6 2024 /25 spend £	Budget 2025/26	End of Month 6 25/26 spend	Budget remaining at Month 6 end (2025/26)
Grass Cutting	3,000	620.00	3,000	496.00	2,504
Parks Inspection	700.00	475.00	700.00	475.00	225.00
Tree Works	3,000	0	3,000	0	3,000
Planters	500	276.00	1,000	213.00	787.00
Repairs & Maintenance	5,000	1,326	5,000	1,392	3,608
Tools & Equipment	1,000	137	1,000	0	1,000
Street Furniture	1,200	0	5,200	0	5,200
Memorial Clock	350	350	370.00	0	370.00
Play Park Equipment	40,000	18,820	40,000	3,730	36,270
Defibrillators (Project Heading)	500	55.00	500.00	576.00	Overspend £76.00
Total Park & Outside Works	55,250	22,059	59,770	6,882	52,964

Play Park Equipment

- Overspend (£76.00) on defibrillator maintenance f=due to replacement pads
- Members should consider adding pad replacement to annual budget
- Play park equipment expenditure is on going with £3,730 spent to date.

2.12 Grants (106)

Grants	Budget 24/25 £	End of Month 6 2024/25Spend £	Budget 2025/26 £	End of Month 6 2025/26 spend £	Budget Left at end of Month 6 2025/26
	6,000	0	6,000	0	6,000
Grants Total	£6,000	0	£6,000	£0	£6,000

Grants

- Grant Applications for this year will be considered at the Meeting of the Council in November date to be confirmed.

3. INCOME

3.1 Income for the first six months can be seen below

- Ty Illtud income has grown, reflecting higher usage
- Carnegie Parish Hall income has dropped following the loss of a regular user

3.2 Payments from Lightsource will be paid in the second half of the financial year.

Income	Budget 24/25 £	End of Month 6 2024/25 Received £	Budget 2025/26 £	End of Month 6 income £	Budget income outstanding for year 2025/26
Hire of Carnegie Parish Hall	4,800	3,698	5,500	3,018	2,482
Hire of Meeting Room Carnegie Parish Hall	500	421	820	493	327.00
Ty Illtud	2,000	1,926	3,500	2,892	608.00
Charitable Organisation Office Building	9,600	4,000	9,600	4,000	5,600
Precept	349,904	233,269	383,734	255,823	127,911
Light Sources	2,500	0	2,500	0	2,500
Wayleaves	500	246	500	246	255
Total	369,804	243,560	405,654	267,266	139,683

4. COMMUNITY INFRASTRUCTURE LEVY (CIL)

4.1 The Regulations require charging authorities (the Unitary Authority) to pass 15% of CIL Receipts to the relevant Community/ Town Council from development that takes place in their area and therefore the respective Community Council cannot budget for CIL Income.

4.2 CIL Balance at start of year **£68,652.55**

4.3 Spend to date: **£11,500** (Streetlighting transfer to RCTCBC, MINUTE NO. 52(3), November 2024)

4.4 Balance at the Month 6 End **£57,152.55**

NOTE; CIL cannot be a replacement for everyday Town/ Community Council expenditure and misallocation of CIL can be reclaimed by RCTCBC.

5. EARMARK RESERVES

EMR Cost Centre	Amount ON 1ST April 25	AMOUNT AT 30TH September 2025	Amount transferred + minute no.
Parish Hall	57,865.08	47,865.08	10,000 - (Min No. 52 (3) of 21st November 2024)
Office Equipment	2,899.	2,899	
Elections	12,953.54	12,953.54	
Main Building	1,273.83	773.62	£500.00- (Min No. 52 (3) of 21st November 2024)
Ty Illtud	2,827.62	1,827.62	£1,000 -(Min No. 52 (3) of 21st November 2024)
Vehicles	5,100	5,100	
Play Equipment	42,627	42,627.35	
Tools /Equipment	1,860	1,860	
Outside works			
Tree Works	18,018	18,018	
IT Grant	609.03	609.03	

5.1 Earmarked reserves as at 30th September 2025.

6. CONCLUSION

- 6.1 The review of the accounts for the first six months of the financial year has identified no significant areas of concern.
- 6.2 Expenditure is within expected levels as when setting the budget
- 6.3 The Key pressures for Members to be aware of is Building repair (Carnegie Parish Hall and the doors of Ty Illtud Community Building)

7 RECOMMENDATIONS

- 7.1 To consider the report of the Clerk and responsible Finance Officer in respect of the 6-month review of accounts for the financial year 2025/26
- 7.2 To acknowledge and recommend to full Council that approval be given for the accounts for the first six months of 2025/26