

LLANTWIT FARDRE COMMUNITY COUNCIL
CYNGOR CYMUNED LLANILLTUD FAERDREF



FINANCE & POLICY COMMITTEE MEETING

12th OCTOBER 2026

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 2026/27. This review will assist in informing the budget allocation for the next financial year (2027/28)
- 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 2025/26	End Month 25/26 spend	of 6	Budget 2026/27	End Month spend 2026/27	of 6	Budget remaining at month 6 End 2026/27
Public Relations	1,500	0		1,500	895.00		605.00
Office Equipment	2,000	130.00		2,000	323.00		1,677
Phone & Internet Costs	4,000	1,331		3,500	1,934		1,566
Contingency Funds	5,000	0		5,000			5,000
Copier/ Printing	2,000	630.00		2,000	937.00		1,063

Stationery	1,000	287.00	1,000	492.00	508.00
Postage	200.00	45.00	200.00	46.00	154.00
Subscription & Membership	1,500	1,205	1,700	1,393	307.00
Audit & Professional Fees	2,000	8.00	2,000		
Insurance	5,600	5,495	5,850	5,937	£87.00 over spend
Bank Charges	320.00	140.00	320.00	146.00	174.00
Total Administration	25,120	9,272	25,070	11,774	13,296

Administration

There are currently no areas of concern within the Administration budget.

a) Members' attention is drawn to the Insurance budget heading, which is currently showing an overspend of £87.00. This is due to the additional insurance cover agreed by Members for the Summer Fete held in July 2026.

b) Members should also note a slight increase in expenditure for both phone and Internet costs and copying costs compared with the same period last year, as shown in the table. Members will be kept informed of any further changes ahead of the preparation of next year's budget.

.2.2 Staffing (101)

Staffing	Budget 2025/26	End of Month 6 25/26 spend	Budget 2026/ 27	End of Month 6 spend 2026/27	Budget remaining at month 6 End 2026/27
Salaries Pensions & HMRC	200,000	90,000	205,000	96,000	109,000
Payroll Services	2,500	2,431	2,600	2,553	47.00
Staff Training	3,000	294.00	2,000	0	2,000
Staff Uniform	1,000	0	600.00	27.00	573.00

Occupational Health	1,000	0	1,000	0	1,000
Subscription /Memberships	750	0	750.00	0	750.00
Total Staffing	208.250	92,725	211,950	98,580	113,370

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 2026/27 will be implemented from 1ST April 2026 , backdated to that date. Back pay will appear in the October 2026 payroll.

2.3 Councillors (102)

Councillors	Budget 2025/26	End of Month 6 25/26 spend	Budget 2026/27	End Month spend 2026/27	Budget remaining at Month 6 end (2026/27)
Stationery /consumables	676.00	0	676.00	0	676.00
Subscription & Membership	3,000	3,012	3,200	3,172	28.00
Chairmans Allowance	1,000	0	1,000	176	824.00
Elections	4,000	0	6,000	0	6,000
Councillor Training	1,000	0	1,000	0	1,000
Cllrs & Chairs Renum & Expenses	4,528	0	4,528	0	4,528
Total Councillors	14,204	3,012	16,404	3,348	13,056

Councillors

- Members allowances will be processed in October Payroll.

2.4 Main building (110)

Main Building	Budget 2025/26	End of Month 6 25/26 spend	Budget 2026/27	End of Month 6 spend 2026/27	Budget remaining at month 6 end (2026/27)
Refuse	6,000	1,145	3,000	1,467	1,533
Repairs & Maintenance	1,500	0	1,500	352	1,148
Electricity	3,700	341.00	2,500	388.00	2,112
Fire Equipment	1,000	357.00	500.00	38.00	462.00
Pat testing	200.00	222.00	400.00	178.00	222.00
Total Main Building	12,400	2,065	7,900	2,358	5,477

Main Building

At month six, the review of variances in respect of the Main Building has identified no areas of significant concern. The Clerk will continue to monitor expenditure and performance closely over the forthcoming quarter, with any material variances or emerging areas of concern reported accordingly.

2.5 Ty Illtud (120)

Ty Illtud	Budget 2025/26	End of Month 6 25/26 spend	Budget 2026/27	End of Month 6 Spend 2026/27	Budget remaining at Month 6 end (2026/27)
Repairs & Maintenance	10,000	5,682	5,000	1,786	3,126
Electricity	1,800	416.00	1,800	477.00	1,323

Fire Equipment	500.00	357.00	500.00	38.00	462.00
Maintenance Contract	700.00	0	600.00	260.00	340.00
Rates	4,200	2,511	4,200	1,821	2,379
Gas	2,980	719.00	2,500	505.00	1,995
Water	350	159.00	350.00	201.00	149.00
Total Ty Illtud	20,530	9,844	14,950	5,090	9,860

Ty Illtud

- At month six, the review of variances in respect of the Ty Illtud Building has identified no areas of significant concern. The Clerk will continue to monitor expenditure and performance closely over the forthcoming quarter, with any material variances or emerging areas of concern reported accordingly.
- 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 2025/26	End of Month 6 25/26 spend	Budget 2026/27	End of Month 6 2026/27 Spend	Budget remaining at Month 6 end (2026/27)
Repairs & Maintenance	10,000	34.00	10,000	17,864	Overspend of 7,674
Electricity	2,700	377.09	2,300	599.00	1,701
Fire Equipment	500.00	357.00	500.00	38.00	462.00
Maintenance Contract	600.00	0	600.00	260.00	340.00
Rates	7,000	4,040	7,000	3,992	3,009
Gas	7,000	2,207	5,500	1,253	4,247
Water	600	347.00	700.00	404.00	296.00

Total Carnegie Parish Hall	28,400	7,362	26,600	24,218	2,382
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Carnegie Parish Hall

The following works have been completed at the Carnegie Parish Hall:

- Repairs have been undertaken to the Parish Hall roof and the front wall of the toilet block.
- The external painting of the Carnegie Parish Hall has been completed successfully, significantly improving the appearance and overall condition of the building.
- The flooring has been refurbished, and both sets of toilet facilities have been adapted to improve accessibility and ensure compliance with the relevant disability access requirements. These improvements will ensure that the building is accessible and suitable for use by all members of the community.

The additional works have resulted in an overspend against the original budget. It is proposed that the resulting additional expenditure be funded from the Earmarked Reserve (EMR) for the Parish Hall.

2.7 Allotments (140)

Allotments	Budget 2025/26	End of Month 6 25/26 spend	Budget 2026/27	End of Month 6 2026/27 Spend	Budget remaining at Month 6 end (2026/27)
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

2.8 Transport (145)

Transport	Budget 2025/26	End of Month 6 25/26 spend	Budget 2026/27	End of Month 6 2026/27	Budget remaining at Month 6 end (2026/27)
Vehicle Insurance	1,500	1,442	1,600	1,513	87.00
Road Tax	750.00	0	750.00	0	750.00
Repairs & Mot	3,500	658.00	3,500	279.00	3,221
New Van Fund	0	0	3,000	0	3,000
Fuel	2,000	540.00	2,000	815.00	1,185
Total Transport	7,750	2,640	10,850	2,622	8,228

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-years +
- The Community Council van has had some work done which shows in the increase to repairs and maintenance.

2.9 Events (160)

Community Events	Budget 2025/26	End of Month 6 25/26 spend	Budget 2026/27	End of Month 6 2026/27	Budget remaining at Month 6 end (2025/26)
Community Events	24,000	4,515	30,000	16,806	13,194
Total	24,000	4,515	30,000	16,806	13,194

Events

Community events have been identified as a priority during the current financial year, with the Summer Event being successfully delivered and well received.

Expenditure incurred to date includes the full cost of the Summer Event, together with the deposit paid in respect of the Christmas Funday.

There are, however, further committed expenditure costs to be met, including:

- **Halloween Pantomime:** £700
- **Christmas Pantomime:** £700
- **Senior Citizens' Dinner:** £5,170
- **Final payment for Christmas funday:** £7,000

The additional expenditure will result in a projected overspend against the current Events budget. It is proposed that the resulting shortfall be met from the **Contingency Fund**, subject to Members' approval.

The remaining budget of £13,194 is £376 less than the £13,570 of already identified commitments, before allowing for any other future expenditure. This supports the proposed use of the Contingency Fund.

Looking ahead to the next financial year, should Members wish to continue providing the full programme of community events at the current level, consideration will need

to be given to increasing the Events budget to ensure that sufficient provision is made for the anticipated expenditure.

Members are therefore asked to note the projected variance and consider the proposed use of the Contingency Fund, and to take account of the likely requirement for an increased Events budget when setting the budget for the next financial year.

2.10 Parks & Outside Works (180)

Parks & Outside Works	Budget 2025/26	End of Month 6 25/26 spend	Budget 2026/27	End of Month 6 2026.27 Spend	Budget remaining at Month 6 end (2026/27)
Grass Cutting	3,000	496.00	3,000	1,760	1,240
Parks Inspection	700.00	475.00	600.00	500.00	100.00
Tree Works	3,000	0	3,000	0	3,000
Planters	1,000	213.00	1,000	279.00	721.00
Repairs & Maintenance	5,000	1,392	5,000	2,505	2,795
Tools & Equipment	1,000	0	1,000	0	1,000
Street Furniture	5,200	0	25,000	638.00	24,362
Memorial Clock	370.00	0	370.00	360.00	10.00
Play Park Equipment	40,000	3,730	30,000	3,973	26,027
Defibrillators	500.00	576.00	1,000	102.00	898.00
(Project Heading)					

Total Park & Outside Works	59,770	6,882	69,970	10,117	59,853
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Play Park Equipment

Members are advised that a number of projects and expenditure commitments are due for payment during the next quarter. These include:

- **DDA Roundabout – Tonteg Play Area:** £12,890 plus VAT.

Recycling Bins: Three bins are to be provided for various play areas at a cost of **£732.05 each plus VAT**, giving a total cost of £2,196.15 plus VAT.

- **New Planters:** Provision has also been made for three new planters. The final cost is to be confirmed.
- **Christmas Lights:** Expenditure relating to the Christmas lights will be met from the **Street Furniture budget heading**.

At present, all other budget headings are in line with the approved budget provisions.

Members are asked to note the forthcoming expenditure and the current position of the relevant budget headings.

2.11 Grants (106)

Grants	Budget 2025/26 £	End of Month 6 2025/26 spend £	Budget 2026/27	End of Month 6 2026/27 Spend	Budget Left at end of Month 6 2026/27
	6,000	0	8,500	0	8,500
Grants Total	£6,000	£0	8,500	0	£8,500

Grants

- Grant Applications for this year was considered at the Meeting of the Extraordinary Council on 5th October 2026, final update on expenditure will be presented to Members at a future meeting

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 2025/26 £	End of Month 6 income £	Budget 2026/27	End of Month 6 2026/27 income	Budget income outstanding for year 2025/26
Hire of Carnegie Parish Hall	5,500	3,018	6,500	5,555	945.00
Hire of Meeting Room Carnegie Parish Hall	820	493	750.00	243.00	507.00
Ty Illtud	3,500	2,892	5,500	2,374	3,126
Charitable Organisation Office Building	9,600	4,000	9,600	4,000	5,600
Precept	383,734	255.823	396,074	264,049	132,025
Light Sources	2,500	0	3,000	0	3,000

Wayleaves	500.00	246.00	500.00	246.00	255
Allotments	570.00	570.00	570.00	0	570.00
Total	405,654	267,266	420,494	276,049	143,028

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 **£83,342**

4.3 Balance at the Month 6 End **£83,342**

4.4 Members should take into account the agreed spend on SID's and the waiting restrictions on Llantrisant Road

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 1 ST April 26	AMOUNT AT 30 TH September 2026	Amount transferred + minute no.
Parish Hall	53,856.08	53,856.08	
Office Equipment	3,899.	3,899	
Elections	16,954	16,954	
Main Building	774.00	774.00	
Ty Illtud	1,828	1,828.00	
Vehicles	7,100	7,100	
Play Equipment	70,627	70,627.35	
Tools /Equipment Outside works	1,860	1,860	
Tree Works	18,018	18,018	

IT Grant	609.03	609.03	
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5.1 Earmarked reserves as at 30th September 2026.

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 Carnegie Parish Hall: this is the most significant expenditure issue. Repairs and maintenance are **£7,674 over budget**. The report attributes the additional expenditure to roof/front-wall repairs, external painting, flooring refurbishment and accessibility improvements, and proposes funding the overspend from the Parish Hall Earmarked Reserve.

6.4 Events: £16,806 has been spent from a £30,000 budget, leaving £13,194, but there are already further commitments of **£13,570** (£700 Halloween Pantomime, £700 Christmas Pantomime, £5,170 Senior Citizens' Dinner and £7,000 final Christmas Funday payment). The report therefore anticipates an overspend and proposes using the Contingency Fund.

7 RECOMMENDATIONS

7.1 Member should note the overall position for April–September 2026/27 and the conclusion that there are currently no significant areas of concern

7.2 Members should recommend that Council formally approve/confirm the proposed use of the Parish Hall Earmarked Reserve to meet the additional expenditure.

- 7.3 The Clerk/RFO should continue to report significant variances against budget to Council, particularly where expenditure is committed but has not yet been invoiced.