Adroddiad at: Report to:	Pwyllgor Cyllid / Finance Committee
Dyddiad y Cyfarfod: Date of Meeting:	10/10/2023
Pwnc: Subject:	Adroddiad Montro Cyllideb Chwarter 2 2023/24 / Budget Monitoring Report Quarter 2 2023/24
Adroddiad gan: Report by:	Clerc a Swyddog Ariannol Cyfrifol / Clerk & Responsible Finance Officer

1.	**Pwrpas yr Adroddiad** Rhoi trosolwg i'r Pwyllgor Cyllid o gyfrifon Cyngor Cymuned Y Fali ar ddiwedd chwarter 2 2023/24 h.y., o 01/04/2023 i 30/09/2023. Galluogi'r Pwyllgor i wneud argymhellion i'r Cyngor Cymuned i'w datrys. Mae'r adroddiad hwn i'w ddarllen ar y cyd â'r dogfennau canlynol: • Cysoni Banc 2023/24 Ch2 • Taenlen Monitro Cyllideb (Llyfr Arian) Ch2 203/24 • Datganiad cyllideb a rhagolwg ar Ch2 2023/24		**Purpose of the Report** To provide the Finance Committee with an overview of the Valley Community County Council accounts at the end of quarter 2 2023/24 i.e., from 01/04/2023 to 30/09/2023. Enabling the Committee to make recommendations to the Community Council for resolution. This report to be read in conjunction with the following documents: • Bank Reconciliation Q2 2023/24 • Baseline Monitoring Spreadsheet (Cash Book) Q2 2023/24 • Budget statement and forecast at Q2 2023/24
2.	**Sefyllfa Arianol ar 30/09/23** Gosodwyd cyllideb sy'n adennill £59,441.23 ar gyfer blwyddyn ariannol 2023/24. Yn ystod Ch2 derbyniwyd incwm o £38,812.12 a gwnaethpwyd wariant o £22,990.97 sy'n rhoi gwarged o £6,729.64 am y cyfnod ar ddyddiad yr adroddiad hwn.		**Budget position at 30/09/2023** A breakeven budget of £59,441.23 was set for the 2023/24 financial year. By the end of Q2 income of £38,812.12 was received with expenditure of £22,990.97 made which gives a surplus of £6,729.64 for the period.
3.	Mae'r **Daenlen Monitro Cyllideb** sydd wedi'i hamgáu am y cyfnod 1 Ebrill 2022 i 30 Medi 2023 yn darparu'r wybodaeth ganlynol: - • Ffigurau cyllideb am y cyfnod 2023/24 • Incwm a gwariant gwirioneddol am y cyfnod 1.4.23. i 30.09.23		The **Budget Monitoring Spreadsheet** (Cash Book) enclosed for the period 01/04/23 to 30/09/23 provides the following information: • Budget figures for the period 2023/24 • Actual income and expenditure for the period 01/04/23 to 30/09/23
4.	**Datganiad cyllideb a rhagolwg yn Ch2 2023/24** • Crynodeb o'r gwariant gwirioneddol a rhagamcanol ar gyfer y flwyddyn ariannol gyfan. • Yr amrywiannau rhwng y lwfans cyllideb o dan bob pennawd yn erbyn cyfanswm y gwariant a ragwelir.		**Budget statement and forecast at Q2 2023/24** • A summary of actual and projected income and expenditure for the whole financial year. • The variances between the budget allowance under each heading versus projected total spend.

5.

Trosolwg o'r Datganiad Cyllideb a rhagolwg Ch2

Colofn C - yn dangos y gyllideb a gymeradwywyd ar gyfer 2023/24 yn erbyn penawdau Taenlen Monitro Cyllideb (llyfr arian).

Colofn D – yn dangos yr incwm a'r gwariant disgwyliedig ar gyfer y cyfnod h.y. 50% o'r gyllideb y cytunwyd arni i'w chymharu.

Colofn E - yn dangos yr incwm a'r gwariant gwirioneddol yn ystod y cyfnod

Colofn F – yn dangos uchafswm gyda TAW

Cplofb G - yn dangos yr amrywiad rhwng Colofn D ag F (hy rhwng gwirioneddol a disgwyliedig)

Colofn H – yn dangos gwariant a ragwelir i'r 6 mis nesaf.

Colofn I – yn dangos alldro'r flwyddyn

Colofn J – yn arddangos amrywiad diwedd y flwyddyn ar bob penawd o'r gyllideb.

Mae'r arian a nodwyd yn y tabl isod eisoes wedi'i glustnodi yn y gyllideb a gymeradwywyd am 2023/24

Gwariant ychwanegol wedi ei gynnwys yng nghyllideb 2023/24		
Scottish Power	Cynnydd trydan.	£ 360
Maes Parcio	Ychwanegol	1188
Cymru 1	Uwchraddio Gwefan	480
Parc Mwd	Atgyweiriadau ROSPA	500
Parc Mwd	Wrth Gefn	1000
CCYF	Wrth Gefn cyffredinol	1000
Parc Mwd	Gwasanaethu larwm tan	120
Maes Chwarae	Atgyweiriadau	1200
Parc Mwd	Mainc newydd	1000
Ynys Wen	Torri Coed	350
Gwarchodfa Bysiau	Atgyweiriadau	2000
Triongl Parc Mwd	Atgyweiriadau	0
Parc Chwarae	Cronfa ad-newid	0
Pentref	Storfa Beic	0
Cyflogres newydd		0
Parc Mwd	Pel rwyd	0

D.S. Roedd y gyllideb o £59,441.23 yn cynnwys cynnydd chwyddiant o 15% ar draws yr holl benawdau ynghyd â £3,000 I'w gario drosodd.

Overview of Budget Statement and forecast at Q2

Column C - shows the approved budget for 2023/24 in against the headings of the Budget Monitoring Spreadsheet (cash book).

Column D – shows the expected income and expenditure for the period i.e. 50% of the agreed budget for comparison.

Column E - shows the actual income and expenditure during the period

Column F – shows gross amount including VAT

Column G - demonstrates the variance between Column D and F (i.e. between actual and expected)

Column H – shows the projected spend in next 6 months

Column I - shows projected outturn for the year

Column J – demonstrates end of year variance per budget heading

The funds identified in the table below are already earmarked in the approved budget for 2023/24

Additional Expenditure included in 2023/24 Budget		
Scottish Power	Increased elec.	£ 360
Car Park	Additional	1188
Cymru 1	Update website	480
Parc Mwd	Repairs following ROSPA	500
Parc Mwd	Contingency	1000
VCC	Contingency general	1000
Parc Mwd	Fire alarm service	120
Play Area	Repairs	1200
Parc Mwd	Replacement Bench	1000
Ynys Wen	Tree cutting	350
Bus Shelter	Repairs	2000
Parc Mwd Triangle	Repairs	0
Play Park	Reserves for replacement	0
Village	Bicycle store	0
New Payroll		0
Parc Mwd	Basketball	0

N.B The budget of £59,441.23 included 15% inflationary increases across all headings plus £3,000 carry over.

6.

Esboniad o'r Datganiad Cyllideb lle dangosir amrywiadau

Rwyf wedi rhagamcanu alldro sy'n adennill costau o £57,351.63 ar gyfer 2023/24. Mae hyn yn £2,089.60 llai na'r gyllideb â osodwyd megis £59,441.23. Rhoddir yr esboniad amrywiant isod.

Gwariant:

DS Gweler Colofn A o'r Datganiad Cllideb a'r Rhagolwg ar gyfer Cyfeirnodau

Adroddiad cyf 1 - Arbediad rhagamcanol o £234.63 gyda dolen Zoom ein hunain.

Adroddiad Cyf 2 – Mae'r gwariant ar ddiwedd Ch2 yn £6,624.36 yn is na'r gyllideb wreiddiol.

Cyfeirnod yr Adroddiad 3 – Uchafswm y Lwfans aelodau sy'n daladwy yw £3,128 ar gyfer 2023/24 yn dilyn adroddiad Panel Annibynnol Cymru ar Gydnabyddiaeth Ariannol

Cyfeirnod yr Adroddiad 4 – Newidiwyd cod treth y Clerc o CD0 i CBR ym mis Awst 2023. Yn debygol o newid gyda unrhyw setliad cyflog

Adroddiad Cyf 5 – Roedd y gyllideb o £14,694.34 y cytunwyd arni ar gyfer Parc Mwd yn cynnwys arian Atgyweirio ychwanegol ar gyfer:

Parc Mwd	Atgyweirio – argymhellion ROSPA	500
Parc Mwd	Arian wrth gefn	1000
Parc Mwd	Gwasanaeth larm tân	120
Parc Mwd	Cyfnewid Mainc	1000
	Codiadau Scottish Power	180
Cyfanswm		£2,780

Cymeradwyodd y Cyngor Cymuned wariant o tua £2,797.26 ar 21/6/2023 ar gyfer:

	Eitemau wedi cwblhau	Cynydd
1.	Argymhellion ROSPA (rhan) Atgyweiriadau i wal gerrig ac arwyddion	£1,092
2.	Amnewid Bysellbad Larwm -- £120	Heb ei archebu eto. Panel yn gweithio ar hyn o bryd
3.	Drws newydd I;r Pafiliwn	I'w osod w/c 09/10/23 £1,190
4.	Prynu a gosod mainc newydd	Wedi cwblhau am gost o £577.26 llai £222.72 arian yswiriant h.y £354.54

Explanation of Budget Statement where variances shown

I have projected a breakeven outturn of £57,351.63 for 2023/24. This is £2089.60 less than the set budget of £59,441.23. The variance explanation is given below.

Expenditure:

NB See Column A of the Budget statement and forecast for Reference numbers

Report ref 1 – Projected saving of £234.63 with own zoom link

Report Ref 2 – The expenditure at the end of Q2 is £6,624, which is less than projected sum.

Report Ref 3 – Maximum members Allowance payable is £3,128 for 2023/24 following Independent Remuneration Panel for Wales report

Report Ref 4 – The Clerk's tax code changed from CD0 to CBR in August 2023. Subject to change pending any pay settlement

Report Ref 5 – The £14,694.34 agreed budget set for Parc Mwd included additional Repair funds for:

Parc Mwd	Repairs – ROSPA recommendations	500
Parc Mwd	Contingency	1000
Parc Mwd	Fire alarm service	120
Parc Mwd	Replacement Bench	1000
	Scottish Power increases	180
Total		£2,780

The Community Council approved expenditure on 21/6/2023 amounting to approximately £2,797.26 for:

	Items completed	Progress
1.	ROSPA Recommendations (part) Repairs to stone wall & signage	£1,092
2.	Replacement of Alarm Key Pad - £120	Not yet ordered. Panel working at the moment
3.	Replacement door for pavilion	Due to be installed w/c 09/10/23 £1,190
4.	Replacement bench and installation	Completed @ cost of £577.26 less £222.72 insurance payout i.e., £354.54

	Costau ychwanegol nas cynlluniwyd ar eu cyfer yn ystod y flwyddyn e.e. tacluso'r triongl a chael gwared ar goed sydd wedi disgyn ar ôl storm mis Awst. Fodd bynnag, bydd gwarged rhagamcanol o £816.55 yn weddill i dalu am weddill argymhellion ROSPA h.y. atgyweirio pellach i wal perimedr y parc. Mae taliadau debyd uniongyrchol **Sottish Power** wedi gostwng i £113.17 o £173.86 y mis – mae'r cyfrif bellach ar y trywydd iawn. Disgwylir gostyngiad pellach ym mis Tachwedd yn unol â llai o ddefnydd. **Adroddiad Cyf 6** – yn dangos £1,200 ar gael ar gyfer unrhyw atgyweiriadau. Ar hyn o bryd rydym yn aros am adroddiad arolygu G L Jones **Adroddiad Cyf 8** – Mae CNC yn bwriadu gwneud gwaith clirio afonydd / cyrs i Afon Cleifiog. Bydd angen arolwg ecolegol hefyd ar yr afon cyn unrhyw waith y bydd (CNC) yn ei wneud. Roedd y gwaith i fod i gael ei wneud ddechrau mis Medi (yn amodol ar adroddiad yr ecolegydd) ond mae tywydd gwlyb wedi gohirio'r gwaith tan ddechrau mis Hydref. **Adroddiad Cyf 10** – 2 o 7 arosfannau bws wedi'u paentio. £1,967.32 ar gael i gwblhau gwaith. **Adroddiad Cyf 20** – Mae'r swm wrth gefn o £1,150 yn dal ar gael a bydd yn cael ei roi tuag at gael gwared ar y coed Ynn marw ym Mharc Mwd. **Adroddiad Cyf 21** – Cyllideb ar y trywydd cywir gyda £3098.80 i'w drosglwyddo ar gyfer cronfeydd wrth gefn a glustnodwyd **Incwm:** Mae croniad incwm ar y trywydd iawn ar £57,351.63 ond mae'n £2,089.60 yn is na'r disgwyl wrth i ni nodi gostyngiad mewn ffioedd claddu sydd y tu hwnt i'n rheolaeth. Mae'r anfonebau ar gyfer y cytundebau prydles gyda Chlwb Pêl-droed y Fali (£300) a Grŵp Cymunedol y Fali (£50) bellach wedi'u codi. Nid yw'r bil cyfleustodau wedi'u codi eto.	Additional unplanned costs incurred during year e.g. tidy up of triangle and the removal of fallen trees after August storm. However, a projected surplus of £816.55 left over to cover remainder of ROSPA recommendations i.e., further repair to parc's perimeter wall. The **Scottish Power** direct debit charges have decreased to £113.17 from £173.86 per month – the account is now on track. Further reduction expected in November in line with reduced usage. **Report Ref 6** – shows £1,200 available for any repairs. We currently await G L Jones inspection report **Report Ref 8** – NRW are looking to undertake river / reed clearing works to the Afon Cleifiog. The river will also need an ecological survey prior to any works which (NRW) shall undertake. The works were due to take place early September (subject to ecologist's report) however wet weather has delayed the work to early October. **Report Ref 10** – 2 of 7 bus stops painted. £1,967.32 available to complete work. **Report Ref 20 –** The set contingency of £1,150 is still available and will be put towards the removal of the dead Ash trees at Parc Mwd. **Report Ref 21** – Budget on track for £3098.80 to be transferred for ear marked reserves **Income:** Income accrual is on track at £57,351.63 but is £2,089.60 lower than expected as we note a reduction in burial fees which is beyond our control. The invoices for the lease agreements with the Valley Football Club (£300) and valley Community Group (£50) have now been raised. Utility bill shave yet to be recharged

7.	**Mae Cysoniad Banc 2023/24 yn dangos**: Cyfanswm yr arian yn y banc ar 01/04/23 oedd £48,838.59. Wrth ychwanegu yrIncwm a dderbyniwyd o £38,812.12 a thynnu'r gwariant o £22,990.97 yn gadael cyfanswm o £64,659.74 yn y banc ar 30/09/2023 h.y.: 1. Cyfrif Banc Elusennol: 110049321 - 24,169.29 2. Cyfrif Ynys Wen: 61209305: - £22,290.39 3. Rheolwr Arian Busnes: 41188453 - £16,096.43 4. Cyfrif Cyfalaf 5126996: - £2,103.73 DS: Y cyllid ar gael ar 30/9/23 yw **£24,169.29** **Adolygiad o'r Cyfrifon Banc**: Cyfrifon 1 a 2 uchod yw cyfrifon dydd-i-ddydd y busnes ac Ynys Wen, nid ydynt yn denu llog. Tra bod cyfrifon 3 a 4 yn denu cyfradd llog h.y. yn ystod hanner 1af y flwyddyn enillwyd llog o 15.60 a £119.40 ym mhob cyfrif yn y drefn honno. Er mwyn cynyddu incwm, cynigiaf fod yr holl gronfeydd wrth gefn yn cael eu dwyn i mewn i un cyfrif h.y. cyfrif 411884453 a bod y Cyfrif Cyfalaf 5126996 yn cael ei gau, e.e.. Cyfrif Banc Elusennol: 110049321 - £24,169.29 Cyfrif Ynys Wen: 61209305: - £2,290.39 Rheolwr Arian Busnes: 41188453 - £38,200.16 Cronfeydd wrth gefn i'w clustnodi'n glir a'u monitro trwy daenlen annibynnol a rhannu unrhyw log a gronnir yn gyfartal rhwng pob pennawd wrth gefn. Ynys Wen - £20,000 ar gyfer llwybrau ac unrhyw waith lliniaru llifogydd ac ati Cronfeydd busnes wrth gefn £18,200.16 - Disodli Asedau a gwariant nas rhagwelwyd (adeiladu cronfeydd wrth gefn rhwng 25% - 100% o'r gyllideb) Byddai arian yn cael ei drosglwyddo'n hawdd pan fyddai angen	**The Bank Reconciliation 2023/24 shows:** Total funds in the bank at 01/04/23 was £48,838.59. Adding on the income received of £38,812.12 and minus the expenditure of £22,990.97 leaves a total funds of £64,659.74 in the bank at 30/09/2023 i.e.: 1. Charitable Bank Account: 110049321 - £24,169.29 2. Ynys Wen Account: 61209305: - £22,290.39 3. Business Money Manager: 41188453 - £16,096.43 4. Capital Account 5126996: - £2,103.73 N.B: The funds available is **£24,169.29** at 30/09/2023 **Review of the Bank Accounts:** Accounts 1 & 2 above are the day-to-day accounts for the business and Ynys Wen, they attract Zero interest. Whilst accounts 3 & 4 attract a rate of interest i.e. during the 1st half of the year interest of £15.60 and £119.40 was earned om each account respectively. In order to maximise income, I propose that all reserves are brought into one account i.e. account 411884453 and that the Capital account 5126996 be closed, e.g. Charitable Bank Account: 110049321 - £24,169.29 Ynys Wen Account: 61209305: - £2,290.39 Business Money Manager: 41188453 - £38,200.16 Reserves to be clearly earmarked and monitored via an independent spreadsheet and any interest accrued shared equally between each reserve heading. Ynys Wen - £20,000 for paths and any flood alleviation work etc. Business reserves £18,200.16 - Replacement of Assets and unforeseen expenditure (build reserves to between 25% - 100% of budget) Funds would be easily transferred when required.
8.	**Prosiectau Cyfredol**	**Current Projects**
8.1	Yn fasnachol sensitif	Commercially sensitive
8.2	**Amnewid coed ym Mharc Mwd** Mae angen cael gwared ar 28 o goed bach Ynn marw ger y llwybrau ym Mharc Mwd yn ogystal â thocio canghennau yn	**Replacement trees at Parc Mwd** 28 small dead trees need to be removed due to Ash dieback around the pathways at Parc Mwd plus general trimming

	gyffredinol i reoliad 2.1m dros y llwybr. Y mwyafrif o bren i'w adael i greu cynefinoedd naturiol a gwneud lle i goed dyfu. Cadwch Gymru'n Daclus – Grant Lleoedd i Natur erbyn 27/10/23: Perllan gymunedol - perllan fach wedi'i llenwi â 12 x coed ffrwythau brodorol, bylbiau a blychau cynefinoedd. Rwyf wedi cysylltu â thîm Lleoedd i Natur i weld a fyddem yn gymwys ac wedi gofyn pa fath o goed sydd ar gael	back branches to regulation 2.1m over pathway. Majority of wood to be left to create natural habitats and make room for nee tree growth. Keep Wales Tidy – Places for Nature Grant by 27/10/23 : Community orchard - small orchard filled with 12 x native fruit trees, bulbs and habitat boxes. I have contacted Places for Nature team to see if we would be eligible and have asked what type of trees are available
8.3	**Hysbysfwrdd Cyhoeddus** Dyfynbris gan Green Barnes - £1,507.85, danfoniad £250.63, TAW £351.70, Cyfanswm £2,110.18. Penderfynwyd eispes y bydd y Cyngor yn gosod a chynnal y Bwrdd. Costau Gosod oddeutu **£200** Cais grant i'w ddosbarthu i Gronfa Gweithgareddau'r Hydref trwy Sioned Young erbyn 20/10/23	**Public Notice Board** Quotation from Green Barnes - £1,507.85, delivery £250.63, VAT £351.70, Total £2,110.18. It is resolved that the Council will install and maintain the Board. Installation Costs circa **£200** Grant application to be issued to Autumn Activities Fund via Sioned Young by 20/10/23
8.4	**Bwrdd Cyfathrebu – Maes Chwarae** Mynegwyd diddordeb i gaelgosod bwrdd yn y maes chwarae. Penderfynwyd eisoes y bydd y Cyngor yn gosod a chynnal y Bwrdd. Costau Gosod Tua **£150**	**Communication Board – Play Area** Expression of interest given to have aboard at the play area. It is resolved that the Council will install and maintain the Board. Installation Costs circa **£150**
8.5	**Gwaith Celf Cymunedol** Menter Iaith – Medrwn Môn, Gwaith Celf yn arddangos treftadaeth leol. Dim cost i'r Cyngor. Mainc a awgrymir ar y sgwâr yn y Fali	**Community Art Work** Menter Iaith – Medrwn Mon, Art Work demonstrating local heritage. No cost to the Council Suggested bench on the square in Valley
9.	**Triongl Parc Mwd – rhaglen wariant** Awgrymaf gais i Ymddiriedolaeth Elusennol Ynys Môn am grant ar gyfer yr holl eitemau a restrir isod pan fydd y cynllun yn ailagor yn yr Hydref.	**Triangle Parc Mwd – spending programme** I suggest a bid to Anglesey Charitable Trust for a grant to complete all of the items listed below when the scheme reopens in the Autumn.
9.1	**Rampiau Cyflymder** 8 x ramp angen cyfanswm hyd o tua 63m. Amcangyfrif cost o £2,459 gan gynnwys TAW heb gynnwys gosod. Rwyf wedi gofyn i gontractwyr (Enwau wedi tynnu allan) am brisiau gosod.	**Speed Ramps** 8 x ramps required - total length around 63m. Estimated cost £2,459 inc vat excluding installation. I have asked contractors (names redacted) for installation prices.
9.2	**Cwrt Boules** Angen trwsio ymylon y lleiniau. Amcangyfrif o'r gost yw **£500**	**Boules Pitch** Pitch edging needs repairing.. Estimated cost **£500**
9.3	Angen **giât newydd** ger y man chwarae – tua £350	**Replacement gate** required nr Play area – circa **£350**
9.4	**Amnewid y pad bysell larwm** yn y pafiliwn ym Mharc Mwd. Amcangyfrif o'r gost yw £120	**Replace the alarm key pad** in the pavilion in Parc Mwd. Estimated cost £120
9.5	**Meinciau Newydd** Meinciau ychwanegol ac ailosod sydd eu hangen ar y traw ac yn y triongl. Amcan gost o **£900**	**Replacement Benches** Additional and replacement benches required by the pitch and in the triangle. Estimated cost £**900**

10	**Gosod Cyllideb ar gyfer 2024/25** Rwyf wedi dechrau ar y gwaith o osod cyllideb ddrafft ar gyfer 2024/25. Cynigiaf fod cyllideb adennill costau yn cael ei phennu, gan gynnal y ddarpariaeth/gwasanaethau presennol gyda rhywfaint o lwfans ar gyfer chwyddiant a ragwelir, sef 6.7% ar hyn o bryd. Byddai hyn yn caniatáu ar gyfer gosod praesept gwaelodlin. Unwaith y bydd hyn yn ei le, gellid ystyried unrhyw waith cyfalaf a ragwelir yn y dyfodol. Yn ogystal â'r rhai a restrir uchod Hyd yma dyma:- 1. Offer maes chwarae: Rydym ar hyn o bryd yn aros am yr adroddiad arolygu diweddaraf gan G L Jones. O adroddiadau blaenorol rydym yn nodi bod tua £6,000 wedi'i wario rhwng Ebrill 2021 a Mawrth 2023. Gosodwyd y rhan fwyaf o'r offer ym 1989 ac felly mae'n 34 oed. 2. Peth arian cyfatebol os oes angen i unrhyw gynigion i ddatblygu Parc Mwd ymhellach e.e. offer campfa awyr agored. Unrhyw waith/eitemau ychwanegol a gyflwynir gan aelodau cyn gosod y gyllideb.	**Budget Setting for 2024/25** I have started work on setting a draft budget for 2024/25. I propose that a breakeven budget is set, maintaining existing provision/services with some allowance for projected inflation which is currently at 6.7%. This would allow for the setting of a baseline precept. Once this is in place, consideration could be given to any future capital works anticipated. In addition to those listed above To date these are:- 1. Play area equipment:: We are currently waiting for the latest inspection report from G L Jones . From previous reports we note approximately £6,000 has been spent between April 2021 and March 2023. The majority of the equipment was fitted in 1989 and is therefore 34 years old. 2. Some match funding if necessary to any proposals to develop Parc Mwd further e.g. outdoor gym equipment. Any additional works/items presented by members prior to budget setting.