

Adroddiad at / Pwyllgor Cyllid / Finance Committee  
 Report to:  
 Dyddiad y Cyfarfod / 11/04/2024  
 Date of Meeting:  
 Pwnc / Adroddiad Montro Cyllid/Budget Monitoring Report  
 Subject:  
 Adroddiad gan/ Clerc a Swyddog Ariannol Cyfrifol /  
 Report by: Clerk and Responsible Finance Officer



1.	<p><b>Pwrpas yr Adroddiad</b>          Rhoi trosolwg i'r Pwyllgor Cyllid o gyfrifon Cyngor Cymuned Y Fali:</p> <ul style="list-style-type: none"> <li>• Cyfrifon ar ddiwedd y flwyddyn ariannol 2023/24</li> <li>• Trosolwg o gyfrifon 2026/24 Ynys Wen</li> <li>• Sefyllf a Ariannil Ebrill 2024</li> </ul> <p>Gan alluogi'r Pwyllgor i wneud argymhellion i'r Cyngor Cymuned i'w datrys.</p> <p>Mae'r adroddiad hwn i'w ddarllen ar y cyd â'r dogfennau canlynol:</p> <ul style="list-style-type: none"> <li>• Gweler drosodd</li> </ul>	<p><b>Purpose of the Report</b>          To provide the Finance Committee with an overview of the Valley Community County Council :</p> <ul style="list-style-type: none"> <li>• accounts at the end of the 2023/24</li> <li>• Overview of Ynys Wen accounts for 2023/24</li> <li>• Budget Position at April 2024</li> </ul> <p>Enabling the Committee to make recommendations to the Community Council for resolution</p> <p>This report to be read in conjunction with the following documents</p> <ul style="list-style-type: none"> <li>• <a href="#">Bank Reconciliation 2023 24.xlsx</a></li> <li>• Budget Monitoring <a href="#">Cash Book Spreadsheet 2023 24.xlsx</a></li> <li>• <a href="#">Ynys Wen Cash Book 2023 24</a></li> <li>• <a href="#">Cash Book Spreadsheet at April 2024.xlsx</a></li> </ul>
2.	<p><b>Sefyllfa Ariannol ar 31/03/24</b>          Gosodwyd cyllideb sy'n adennill o £59,441.23 ar gyfer blwyddyn ariannol 2023/24.</p> <p>Derbyniwyd income o £61,202.87 yn ystod y flwyddyn h.y.</p> <ul style="list-style-type: none"> <li>• Praesept £46,964</li> <li>• Incwm arall £14,239</li> </ul> <p>Gwariant yn ystod y Flwyddyn - £50,894.23</p> <ul style="list-style-type: none"> <li>• Costau staff £9,266.65</li> <li>• Benthyciad PWLB £2,545.60</li> <li>• Arall £39,081.98</li> </ul> <p>Arian dros ben ar ddiwedd y flwyddyn = £10,308.64. Trosglwyddwd £3,000 o hwn i'r cyfrif busnes wrth gefn. Gweler: <a href="#">Cash Book 2023 24</a>. Maer Datganiad Cyllid isod yn dangos y gwahaniaeth ar bob penawd gwariant.</p>	<p><b>Budget position at 31/03/2024</b>          A breakeven budget of £59,441.23 was set for the 2023/24 financial year.</p> <p>Income received during the year - £61,202.87 i.e.:</p> <ul style="list-style-type: none"> <li>• Precept £46,964</li> <li>• Other income £14,239</li> </ul> <p>Expenditure during the year - £50,894.23 i.e.</p> <ul style="list-style-type: none"> <li>• Gross staff costs £9,266.65</li> <li>• PWLB Loan £2,545.60</li> <li>• Other £39,081.98</li> </ul> <p>The Surplus at year end = £10,308.64. £3,000 of which has been transfer to the Business Reserve account. See <a href="#">Cash Book 2023 24</a>          The Budget statement below shows the reasons for the variance for each budget heading.</p>

**Datganiad Cyllid CH4 hyd at 31/03/2024 / Budget Statement at Q4 to 31/03/2024**

Expenditure	Set Budget	Actual Q4	Variance at 31/3/24	Reasons for difference between Set Budget and Actual spend	
	£	£	£		
Translator	1204.63	890.00	-314.63	VCC Zoom link purchased to reduce costs	
Clerk	7611.71	7082.25	-529.46		
Members Allowance	3277.50	1504.00	-1773.50	Payment not claimed by all members	
PAYE/HMRC	1802.92	2560.40	757.48	Deficit off set with saving on salary see above. Also includes Members Allowance Tax	
Parc Mwd	14694.34	16054.42	1360.08	Inc. additional maintenance costs and asset replacement	
Play Area	4787.05	1880.81	-2906.24	Repairs outstanding following Risk Assessment awaiting contractor & better weather	
Parc Branwen	253.00	440.00	187.00	as per grass cutting tender	
Ynys Wen	4843.00	3092.58	-1750.42	Cost neutral reclaimed from Ynys Wen account (Burial Fees)	
Footpaths	1380.00	1800.00	420.00	additional cut due excessive growth	
Bus Shelters	2875.00	881.24	-1993.76	Painting to be completed in the Spring	
Insurance	2418.74	2015.47	-403.27		
Office Costs	90.01	473.83	383.82	includes additional £252 i.e. £21 p/month working from home allowance & Land Registry/planning costs etc	
Training	155.25	509.00	353.75	Additional training cost of £365 following Fire Risk assessment recommendations	
SDS	2413.10	3513.55	1100.45	3yr external audit costs at £1100 additional cost	
Car park	2277.00	1980.00	-297.00		
Clock	596.85	649.75	52.90	increased electricity charges	
VAT paid	4075.00	3832.93	-242.07	Cost neutral. Reclaimed.	
Donations	460.00	460.00	0.00		
Bank Charges	76.13	124.00	47.87	Beyond VCC control.	
Contingencies & tr to reserve	4150.00	1150.00	-3000.00	Contingency used towards or Ash die-back tree removal (£3k to be transferred to reserves)	
<b>Total</b>	<b>59441.23</b>	<b>50894.23</b>	<b>-8547.00</b>		
Income	Set Budget	Actual Q4	Variance	Reason	
	£	£	£		
Precept	46963.55	46963.55	0.00		
Ynys Wen	7852.68	3180.00	4672.68	reduced number of burials	
VAT Refund	4075.00	5816.00	-1741.00	VAT 1/4/23 - 30/6/24 refunded (1/10/23 to 31/3/24 to be claimed in 2024/25)	
Leases & Other	550.00	5,243.32	-4693.32	includes LA pathways payment, insurance payouts plus increased bank interest	
<b>Total</b>	<b>59441.23</b>	<b>61202.87</b>	<b>-1761.64</b>		
<b>Surplus / Deficit</b>	<b>0.00</b>	<b>10308.64</b>			

3.	<b>Esboniad o Amrywiant o dros 15% i Archwilio Cymru</b> Yr unig bennawd gydag amrywiant uwch na 15% o'i gymharu â 2022/23 sydd angen esboniad l'r Archwilydd yw cyfanswm y derbyniadau eraill a ddangosodd gynnydd o £2,494 neu 21.24% h.y.: £14,239 a dderbyniwyd yn 23/24 o'i gymharu â £11,745 yn 2022/23	<b>Explanation of Variance of above 15% to Audit Wales</b> The only heading with a variance above 15% compared to 2022/23 requiring explanation to the Auditor is the total of other receipts which showed an increase of £2,494 or 21.24% i.e.: £14,239 received in 23/24 compared to £11,745 in 2022/23		
Rhe sw m 1	Hawliwyd ad-daliad TAW 18 mis o 1/4/22 i 30/9/2023 yn hytrach na'r disgwyl 12 mis mewn hawliad ôl-ddyled hy + £3024.	Reason 1	18 months VAT refund claimed from 1/4/22 to 30/9/2023 rather than anticipated 12 month in arrears claim i.e. +£3024.	
Rhe sw m 2	Mwy o incwm gan ddeiliaid prydles y parc h.y. +£123	Reason 2	Increased income of from park Lease Holders i.e. +£123	
Rhe sw m 3	Cynnydd yn yr ad-daliad gan yr Awdurdod Lleol am dorri llwybrau cyhoeddus h.y. + £152	Reason 3	An increase in the reimbursement from the Local Authority for cutting public footpaths i.e. + £152	
Rhe sw m 4	Cynnydd yn y gyfradd llog a gronnwyd yn ystod y flwyddyn drwy symud £20k o fynwent Ynys Wen Cyfrif cyfredol i log sy'n talu Cyfrif Wrth Gefn h.y. +£3878	Reason 4	An increase in interest rate accrued during the year by moving £20k from Ynys Wen Cemetery Current account to an interest paying Reserve Account i.e. +£3878	
Rhe sw m 5	2 x o hawliadau yswiriant a wnaed yn ystod y flwyddyn o £223 a £1915 yn y drefn honno	Reason 5	2 x insurance claims made during the year of £223 and £1915 respectively	
Rhe sw m 6	1,000 o grant claddu plant a dderbyniwyd gan yr Awdurdod Lleol	Reason 6	£1,000 child burial grant received from Local Authority	
Rhe sw m 7	Dim ad-daliad a dderbyniwyd gan Scottish Power yn 2023/24 o'i gymharu â £400 a dderbyniwyd yn 2022/23	Reason 7	No refund received from Scottish power in 2023/24 compared to £400 received in 2022/23	
Rhe sw m 8	Gostyngiad o £3,930 mewn incwm claddu o'i gymharu â 2022/23	Reason 8	A reduction of £3,930 in burial income compared to 2022/23	
4.	<b>Cysoni Banc 2023/24 <a href="#">Yma Here</a></b> <b>Yn gryno:</b>	<b>Bank Reconciliation 2023/24 <a href="#">Yma Here</a></b> In summary:		
	Yn y Banc 1/4/23	£48,838.59	In the Bank 1/4/23	£48,838.59
	(+) cyfanswm incwm 23/24	£61,202.87	(+) total income 23/24	£61,202.87
	(-) Gwariant 23/24	£50,894.23	(-) Expenditure 23/24	£50,894.23
	Balan syn y Bnac 31/3/24	£59,147.23	Balance in the Bank 31/3/2024	£59,147.23
5.	<b>Trosolwg o Gyfrifon Ynys Wen</b> Yn ystod 2023/24 derbyniwyd ffioedd claddu o £3,180 o'i gymharu â chyllideb o £7,852. Y llog a gronnwyd o gyfrif Cronfa Ynys Wen a sefydlwyd ym mis Gorffennaf 2024 oedd £146.91. Cost cynnal a chadw'r fynwent oedd £3,092.58. Mae'r swm hwn i'w ad-dalu i gyfrif busnes y cyngor cymuned yn unol â Phenderfyniad 232/2324, 20/3/2024.	<b>Overview of Ynys Wen Accounts</b> During 2023/24 Burial fees of £3,180 was received compared to a budget of £7,852. Interest accrued from the Ynys Wen Reserve account established as of July 2024 was £146.91. The maintenance costs for the cemetery were £3,092.58. This amount to be refunded to the community council business account as per Resolution 232/2324, 20/3/2024.		

6.	<p><b>Balansau Banc</b> Rhoddir balansau cyfrif banc ar 31/03/2024 isod (Pob Mantolen Banc ar 31/3/24 wedi eu cylchredeg)</p>			<p><b>Bank Balances</b> The Bank Account Balances at 31/03/2024 are given below ((Bank Statements at 31/3/24 circulated)</p>		
	Cyfri Elusennol Busnes	11049321	10221.68	Business Charitable Acc	11049321	10221.68
	Cronfa wrth gefn Busnes	41188453	21370.91	Business Reserves Acc	41188453	21370.91
	Cyfri Elusennol Ynys Wen	61209305	7407.73	Ynys Wen Charitable Acc	61209305	7407.73
	Cromfa wrth gefn Ynys Wen	51216996	20146.91	Ynys Wen Reserves Acc	51216996	20146.91
	Cyfanswm yn y Banc £59,147.23			Total amount in the Bank £59,147.23		
7.	<p><b>Cronfeydd wrth Gefn wedi eu Clustnodi</b></p> <p>Clustnodir £21,371.91 yn y Gronfa Fusnes Wrth Gefn ar gyfer</p> <ul style="list-style-type: none"> <li>Gwariant nas gwelwyd e.e. salwch staff, atgyweiriadau brys ac ati</li> <li>Amnewid Asedau - angen rhaglen dreigl wedi'i gostio</li> </ul> <p>Clustnodir £20,146.91 yn y Gronfa Wrth Gefn Ynys Wen ar gyfer:</p> <ul style="list-style-type: none"> <li>Gwariant annisgwyl</li> <li>Atgyweiriadau hanfodol</li> <li>Aseiad Perygl Llifogydd ac unrhyw waith lliniaru llifogydd ac ati</li> </ul>			<p><b>Earmarked Reserves</b></p> <p>The Business Reserve of £21,370.91 is earmarked for</p> <ul style="list-style-type: none"> <li>Unforeseen expenditure e.g. staff sickness, emergency repairs etc</li> <li>Replacement of Assets - costed rolling programme required</li> </ul> <p>The Ynys Wen Reserve of £20,146.91 is earmarked for:</p> <ul style="list-style-type: none"> <li>Unforeseen expenditure</li> <li>Essential repairs</li> <li>flood risk assessment and any flood alleviation work etc</li> </ul>		
8.	<p><b>Amserlen Archwiliad 2023/24</b></p> <p><b>Ffurflen Flynyddol</b></p> <ul style="list-style-type: none"> <li>Paratoi ffurflen flynyddol a'i chyflwyno i'r archwilydd mewnol</li> <li>SAC i ardystio'r ffurflen flynyddol a'r Cyngor i gymeradwyo'r ffurflen flynyddol erbyn 30 Mehefin 2024 neu</li> <li>Cyhoeddi hysbysiad ar yr hysbysfwrdd a'r wefan yn egluro pam nad yw'r ffurflen flynyddol wedi'i chymeradwyo erbyn 30 Mehefin 2024</li> </ul> <p><b>Hawliau Etholwyr</b></p> <ul style="list-style-type: none"> <li>Arddangos hysbysiad archwilio ar yr hysbysfwrdd ac ar y wefan erbyn 16 Mehefin 2024</li> <li>Gwneud trefniadau i'r cyhoedd archwilio cyfrifon rhwng 1 Gorffennaf 2024 a 26 Gorffennaf 2024</li> <li>Fel arall, gosodwch gyfnod arolygu o 20 diwrnod gwaith i'w gwblhau erbyn 11 Medi 2024</li> </ul> <p>Archwilaid</p> <ul style="list-style-type: none"> <li>Anfon y ffurflen flynyddol a'r wybodaeth y gofynnwyd amdani erbyn 5 Gorffennaf 2024</li> </ul>			<p><b>Audit Time table 2023/24</b></p> <p><b>Annual Return</b></p> <ul style="list-style-type: none"> <li>Prepare annual return and submit to Internal auditor</li> <li>RFO to certify annual return and Council to approve annual return by 30 June 2024 or</li> <li>Publish notice on noticeboard and website explaining why the annual return has not been approved by 30 June 2024</li> </ul> <p><b>Electors Rights</b></p> <ul style="list-style-type: none"> <li>Display audit notice on noticeboard and on website by 16 June 2024</li> <li>Make arrangements for public to inspect accounts from 1 July 2024 to 26 July 2024</li> <li>Alternatively set 20 working day inspection period to be completed by 11 September 2024</li> </ul> <p><b>Audit</b></p> <ul style="list-style-type: none"> <li>Send the annual return and requested information by 5 July 2024</li> </ul>		

9.	<p><b>Sefyllfa Ariannol 2024/25</b>  Mae'r Taenlen <a href="#">Cash Book Spreadsheet at April 2024.xlsx</a> yn dangos arian sydd ar gael i'r Cyngor Cymuned ar gyfer 2024/25.  Mae cyllideb cytbwys o £60,728.68 wedi'i gosod. Mae £10,221.68 ar gael yn y cyfrif busnes lle mae'r cronfeydd canlynol o £3,093.75 wedi'u neilltuo a'u trosglwyddo o 2023/24:</p> <ul style="list-style-type: none"> <li>£750 Atgyweiriadau i ardal chwarae</li> <li>£150 o waith atgyweirio rheilffordd yn y pafiliwn</li> <li>£ 200 i osod hysbysfwrdd BCU mewn man chwarae</li> <li>£1993.75 ar gyfer trwsio llochesi bysiau</li> </ul> <p>Gan adael balans ar gael o £7,127.93 uwchben y y gyllideb osodedig ynghyd ag incwm pellach o £3,092.58 i'w drosglwyddo o Ynys Wen  Bydd y prosiectau canlynol yn cael eu gweithredu yn 2024/25 ac mae'n ofynnol cael gweithgorau i ymwneud a'r gwaith</p>		<p><b>Budget position 2024/25</b>  The <a href="#">Cash Book Spreadsheet at April 2024.xlsx</a> shows funds available to the Community Council for 2024/25.  A breakeven budget of £60,728.68 is set.  <b>£10,221.68</b> is available in the business account from which the following funds of <b>£3,093.75</b> are committed and rolled over from 2023/24:</p> <ul style="list-style-type: none"> <li>£750 Repairs to play area</li> <li>£150 repair of handrail at pavilion</li> <li>£200 to install BCU notice board in play area</li> <li>£1993.75 for repairs to bus shelters</li> </ul> <p>Leaving an available balance of £7,127.93 above the set budget plus a further income of £3,092.58 to be transferred from Ynys Wen  The following projects are to be implemented in 2024/25 and working groups are required to implement the work</p>			
	<b>Cynllun</b>	<b>Cost</b>	<b>Diffyg</b>	<b>Project</b>	<b>Cost</b>	<b>Shortfall</b>
	<b>Cwrt Pel - faged</b> – aros canlyniad ceisiadau am £35k – Loteri £20k Ymddiriedolaeth Elusennol Ynys Mon - £10k MonActif - £5k	<b>£41,175</b> (£3k wedi ei dderbyn gan Bro'r Llynnoedd)	<b>£3,175</b>	<b>Basket Ball Court</b> - £35k Grant applications pending to Lottery £20k Anglesey Charitable Trust £10k MonActif £5k	<b>£41,175</b> (£3k received from Bro Llynnoedd)	<b>£3,175</b>
	<b>Mannau Gwyrdd</b> Atgyweiriadau Triongl a Campfa Awyr Agored	<b>£7,500</b> (£5,500 offer campfa & £2k at atgyweirio / gwella gardd cymunedol)	<b>Dim – Grant dwei ei dderbyn</b>	<b>Green Spaces</b> Outdoor Gym and Triangle repairs	<b>£7,500</b> (£5,500 gym equipment & £2k for repairs/refresh of community garden)	<b>Nil – Grant received</b>
	<b>Rampiau atal cyflymder</b>	<b>Tua £2.5K</b>	<b>£2.5k</b>	<b>Speed Bumps</b>	<b>Circa £2.5k</b>	<b>£2.5k</b>
	<b>Atgyweirio 'r Triongl</b>	<b>Angen dyfyn brisiau!</b> £3k wedi ei gynwys yn cyllideb 24/25, £2k yn y grant Mannau Gwyrdd	Ystyried defnyddio cronfa wrth gefn neu ffynonellau grant eraill	<b>Triangle Repairs</b>	<b>Quotations required !</b> £3k inc in 24/25 budget, £2k inc in Green Spaces Grant	Consider use of reserves or other grant sources

10.	<p><b>Argymhelliad:</b></p> <p>Derbyn adroddiad monitro'r gyllideb fel cofnod cywir o sefyllfa ariannol y Cyngor Cymuned ar 31/03/2024</p> <p>Penodi aelodau i weithgorau i weithredu'r prosiectau.</p>	<p><b>Recommendations:</b></p> <p>To accept the budget monitoring report as a true and accurate record of the Community Council's financial position at 31/03/2024</p> <p>To appoint members to working groups to implement projects</p>
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