Adroddiad at:	Pwyllgor Cyllid a Phersonel
Report to:	*Finance and Personnel Committee*
Dyddiad y cyfarfod:	14/01/2026
Date of meeting:	
Pwnc:	Adroddiad Monitro Cyllid Chwarter 3
Subject:	*Budget Monitoring Report Quarter 3*
Adroddiad gan:	Clerc a Swyddog Ariannol Cyfrifol
Report by:	*Clerk and Responsible Finance Officer*

Pwrpas yr Adroddiad

I ddarparu trosolwg i'r Pwyllgor Cyllid a Phersonel o safle cyllideb y Cyngor ar Ch3, er mwyn galluogi'r pwyllgor i gynnig argymhellion i'r Cyngor ar gyfer penderfyniad.

Purpose of the Report

To provide the Finance and Personnel Committee with an overview of the Council's budget position at Quarter 3, in order to enable the committee to make recommendations to the Council for resolution.

Mae 6 rhan i'r adroddiad:-

1. *Sefyllfa ariannol ar 31 Rhagyr 2025*
2. *Cymod banc Chwarter 3*
3. *Trosolwg o cyfrifon Ynys Wen*
4. *Prosiectau*
5. *Cronfeydd wrth gefn*
6. *Balansau diwedd blwyddyn rhagamcanedig*

The report has 6 main sections:-

1. *Budget position at 31 December 2025*
2. *Bank reconciliation at Quarter 3*
3. *Overview of Ynys Wen accounts*
4. *Projects*
5. *Reserves*
6. *Projected year-end balances*

Mae'r adroddiad hwn i'w ddarllen ar y cyd gyda'r dogfennau canlynol:

- *Atodiad A: Cymod banc Ch3 2025/26*
- *Atodiad B: Taenlen monitro'r gyllideb hyd 2025/26*
- *Atodiad C: Datganiad y gyllideb ar Ch3 2025/26*

This report is to be read in conjunction with the following documents:

- *Appendix A: Bank reconciliation Q3 2025/26*
- *Appendix B: Budget monitoring spreadsheet 2025/26*
- *Appendix C: Budget Statement at Q3 2025/26*

1. Sefyllfa'r gyllideb ar 31/12/2025 / Budget position at 31/12/2025

Gosodwyd cyllideb adennill o £76,330.59 ar gyfer y flwyddyn ariannol 2025/26.

A breakeven budget of £76,330.59 was set for the 2025/26 financial year.

Fodd bynnag mae angen diwygio y gyllideb ar gyfer 2025/26 ar ddiwedd Ch3 i gynnwys y prosiectau newydd isod:-

However, the budget for 2025/2026 is to be revised at Q3 to incorporate the new projects listed below:-

Ynys Wen - Gwaith Draenio	£32,100.00	Ynys Wen Drainage Work	£32,100.00
Parc Mwd – Cronfa Gwella Mannau Chwarae 2025-2026	£10,000.00	Parc Mwd - Play Space Improvements Fund 2025/26	£10,000.00
Arwyddion – Cronfa Atal Troseddu	£100.00	Signs - Crime Prevention Grant	£100.00

Y gyllideb diwygiedig ar gyfer 2025/26 ar ddiwedd Chwarter 3 yw:

Gwariant	£123,555.59
Incwm	£124,359.83
Gwarged	£804.24

The revised budget for 2025/26 at Quarter 3 is:

Expenditure	£123,555.59
Income	£124,359.83
Surplus	£804.24

Er bod rhai llinellau cyllideb yn dangos gorwariant (gweler Atodiad C - Datganiad y gyllideb ar Ch3 2025/26), mae rhain yn cael eu cydbwyso gan danwariant mewn meysydd eraill, a mae'r gyllideb diwygiedig yn parhau ar y trywydd iawn.

Mae'r daenlen monitor cyllideb (Atodiad B) yn darparu cofnod llawn o'r holl refeniw a dderbyniwyd a'r holl wariant a wnaed hyd yma.

Cafodd gwariant Ch3 ei ariannu drwy amryw o ffynonellau refeniw, gan gynnwys incwm, benthyciad a throsglwyddiad cymeradwy o'r cronfeydd wrth gefn.

Mae'r tabl isod yn crynhoi'r sefyllfa wirioneddol ar 31/12/2025

Gwariant:	£81,551.44
Incwm:	£118,758.85
Gwarged:	£37,207.41

Mae'r gwarged sylweddol ar ddiwedd Ch3 yn deillio'n bennaf o dderbyn y praesept yn llawn ac arian y Gronfa Gwella Mannau Chwarae 2025-2026 (i'w ddefnyddio yn erbyn diwedd mis Ionawr 2026).

Argymhelliad 1: Cymeradwyo'r gyllideb ddiwygiedig ar gyfer Ch3 sydd yn cynnwys y 3 prosiect newydd.

Argymhelliad 2: Cymeradwyo datganiad y gyllideb ar gyfer Ch3 ar 31/12/2025.

While some budget lines show overspends (see Appendix C - Budget Statement at Q3 2025/26), these are offset by underspends in other areas, and the overall revised budget remains on track.

The budget monitoring spreadsheet 2025/26 (Appendix B), provides a full record of all revenue received and all expenditure made to date.

Q3 expenditure was funded through various revenues, including income, a loan and approved transfer from reserves.

Table below summarises actual position at 31/12/2025

Expenditure:	£81,551.44
Income:	£118,758.85
Surplus:	£37,207.41

The significant surplus at Q3 is primarily due to full receipt of the precept and receipt of the Play Space Improvement Fund 2025/26 Grant (to be utilised by end of January 2026).

Recommendation 1: To approve revised budget at Q3 which includes the 3 new projects.

Recommendation 2: To approve the Budget Statement for Q3 at 31/12/2025.

2. **<u>Cymod banc Chwarter 3</u>** / **<u>Bank reconciliation at 31/12/2025</u>**

Yn ogystal gweler Atodiad A.

Also see appendix A.

Balans agoriadol ar 01/04/2025	£51,283.72	Opening Balance at 01/04/2025	£51,283.72
Cyfanswm Incwm (Ebr-Rhag)	£96,508.85	Total Income (Apr-Dec)	£96,508.85
Cyfanswm Gwariant (Ebr-Rhag)	£81,551.44	Total Expenditure (Apr-Dec)	£81,551.44
Balans ar 31/12/2025	**£66,241.13**	**Balance at 31/12/2025**	**£66,241.13**

Balans y Cyfrifon Banc ar 31/12/2025		**Balance of Bank Accounts at 31/12/2025**	
Cyfrif Elusennol – Busnes	£31,543.72	Business Charitable Account	£31,543.72
Cyfrif Wrth Cefn – Busnes	£22,261.65	Business Reserves	£22,261.65
Cyfrif Elusennol – Ynys Wen	£8,786.59	Ynys Wen Charitable Account	£8,786.59
Cyfrif Wrth Gefn – Ynys Wen	£3,649.17	Ynys Wen Reserves	£3,649.17
Cyfanswm	**£66,241.13**	**Total**	**£66,241.13**

Argymhelliad 3: Cymeradwyo'r cysoniad banc ar gyfer Ch3 ar 31/12/2025

Recommendation 3: To approve the bank reconciliation for Q3 at 31/12/2025

3. Trosolwg o Gyfrifon Ynys Wen

Gweler balansau y cyfrifon banc uchod yn pennawd 2.
Cyfanswm ffioedd claddedigaeth ar ddiwedd y cyfnod 31/12/2025 yn £2,144.00. Mae'r incwm yma £1,776.18 yn is na'r gyllideb a osodwyd ar gyfer ffioedd claddedigaeth.

Mae'r Cyngor wedi cymeradwyo cynydd i'r ffioedd claddedigaeth ar gyfer 2026/2027.

Ar 31/12/2025 roedd costau cynnal a chadw'r fynwent yn £3,373.86. Caiff y costau hy neu talu'n gychwynnol o'r cyfrif elusennol busnes. Ar ddiwedd Ch4, caiff y swm llawn ei drosglwyddo'n nol fel arfer o gyfrif elusennol Ynys Wen. Mae'r drefn blynyddol hwn yn sicrhau bod y cyfrif elusennol busnes yn cadw balans digonol ar ddechrau'r flwyddyn ariannol newydd.

Fodd bynnag, gan fod yr incwm disgwyliedig ffioedd claddedigaethau yn sylweddol is na'r hyn a gyllidebwyd yn wreiddiol, rwy'n argymell na ddylem drosglwyddo'r swm llawn eleni. Yn hytrach, dim ond yr incwm a dderbyniwyd ar gyfer 2025/26 ddylai gael ei drosglwyddo. Bydd y ffordd hon yn helpu I warchod balansau cyfrif Ynys Wen ar gyfer gofynion cynnal a chadw I'r dyfodol.

Gwaith Draenio Ynys Wen
Mae gwaith adfer y tir yw gynnal, mae R G Hire I adfer y pridd ac I dynnu'r ffensys. Dylai'r gwaith cael ei gwblhau erbyn diwedd y flwyddyn ariannol. Mae'r gwaith hwn wedi'I gynnwys yn y gyllideb diwygiedig.

Argymhelliad 4: Cymeradwyo cyfrifon Ynys Wen am Ch3 ar 31/12/2025.

Argymhelliad 5: Rwy'n argymell bod y Cyngor yn cymeradwyo trosglwyddiad diwedd blwyddyn sy'n gyfyngedig I'r incwm claddedigaeth a dderbyniwyd ar gyfer 2025/26, yn hytrach na throsglwyddo cyfanswm y costau cynnal a chadw, hynny yw os bydd yr incwm yn parhaui fod yn is na'r gwariant erbyn diwedd y flwyddyn ariannol.

Overview of Ynys Wen Accounts

Please see bank account balances in heading 2 above.
Total burial fees for the period ending 31/12/2025 were £2,144.00, compared with a budget of £3,920.18. Actual income falls short of the budget by £1,776.18.

The Council has approved an increase to burial fees for 2026/2027.

At 31/12/2025 the maintenance costs for the cemetery totalled £3,373.86. These costs are initially paid from the general business charitable account. At the end of Q4, the full amount is normally transferred back from the Ynys Wen Charitable Account. This annual practice ensures that the Business Charitable Account retains a sufficient balance at the start of the new financial year.

However, as anticipated burial fee income is considerably lower than originally budgeted, I recommend that we do not transfer the full amount this year. Instead, only the income received for 2025/26 should be transferred. This approach will help preserve the Ynys Wen account balances for future maintenance and upkeep requirements.

<u>Ynys Wen Drainage Work</u>
Remedial work to the ground to be carried out, R G Hire to reinstate the soil and remove the fencing. Work should be completed by the end of the financial year. This work is included within the revised budget at Q3.

Recommendation 4: To approve Ynys Wen accounts for Q3 at 31/12/2025.

Recommendation 5: I recommend that the Council approve a year-end transfer limited to the burial income received for 2025/26, rather than the full maintenance costs incurred, that is should income remain lower than expenditure at the end of the financial year.

4. Prosiectau

<u>Gwaith Draenio Ynys Wen</u>
Fel y nodwyd uchod yn pennawd **3**, gwaith adfer I'w gwblhau I'r swm o £5,000.00. Dylai'r holl waith

Projects

<u>Ynys Wen Drainage Works</u>
As noted in **3** above, remedial work to be carried out to the sum of £5,000.00. All works should

fod wedi'I gwblhau erbyn diwedd y flwyddyn ariannol.

be completed and all payments settled by the end of this financial year.

Cronfa Gwella Mannau Chwarae 2025-2026

Mae'r Cyngor wedi llwyddo gyda'I bid ar gyfer y grant uchod, a wedi derbyn £10,000.00

Mae'r arian yma yn cefnogi gwaith cynnal a chadw ac uwchraddio I offer chwarae yn Parc Mwd, sydd wedi dod I gyfrifoldebau'r Cyngor yn gynharach yn ystod y flwyddyn ariannol. Bydd yr holl waith a taliadau angen eu cwblhau erbyn diwedd Ionawr 2026. Mae disgwyl I'r prosiect hwn fod wedi ei gwblhau o fewn yr amserlen, gyda'r grant wedi ei ddefnyddio'n llawn.

Play Space Improvement Fund 2025/26 Grant

The Council has been successful in its bid for the above grant and has been awarded £10,000.00.

This funding is supporting upgrades and repairs primarily to the play equipment at Parc Mwd, which was brought under the Council's responsibility earlier this financial year. All works and associated payments must be completed by the end of January 2026. The project is expected to be delivered within this timeframe, with the full grant allocation utilised.

Arwyddion Baw Ci

Mae cwmniau amgen bellach wedi'u cysylltu er mwyn osgoi oedi pellach gyda'r prosiect hwn. Disgwylir iddo gael ei gwblhau erbyn diwedd y flwyddyn ariannol.

Dog Waste Signs

Alternative companies have now been approached to avoid further delay with this project. It is expected to be delivered by the end of the financial year.

Man Cadw Beic

Cwblhawyd y gwaith gosod man cadw beic yn y maes parcio ym mis Hydref. Yn disgwyl anfoneb.

Bike Rack

Installation of the new bike rack at the car park was completed in October. Invoice requested.

Uwchraddio'r Wefan

Mae'r gwaith wedi cychwyn, disgwylir cwblhau'r gwaith erbyn diwedd y flwyddyn ariannol.

Website Upgrade

Some work has taken place, with full completion anticipated before the end of the financial year.

Rampiau Cyflymder yn Parc Mwd

Mae'r dyfynbrisiau a dderbyniwyd hyd yma yn sylweddol uwch na'r disgwyl. Ar 24/09/2025 cytunodd y Pwyllgor Parciau I ohirio'r prosiect er mwyn blaenoriaethu gwaith atgyweirio hanfodol. Mae dyfynbrisiau ychwanegol yn dal I gael eu ceisio er mwyn gallu cymharu'r costau'n llawn.

Speed Ramps at Parc Mwd

The quotations received to date have been significantly higher than expected. On 24/09/2025, the Parks Committee agreed to defer the project in order to prioritise essential repairs. Additional quotations are still being sought to allow for a full comparison of costs.

5. Cronfeydd Wrth Gefn

Balansau y Cronfeydd Wrth Gefn ar 31/12/2025:

Cronfa Wrth Cefn - Busnes	£22,261.65
Cronfa Wrth Gefn – Ynys Wen	£3,649.17
Cyfanswm	**£25,910.82**

Yn ystod Ch3, gwnaed trosglwyddiad awdurdodedig am £17,125.00 o gronfa wrth gefn Ynys Wen I'r cyfrif elusennol busnes er mwyn ariannu'r gwaith draenio yn fynwent Ynys Wen. Bydd £5,000.00 ychwanegol yn cael ei drosglwyddo yn ystod Ch4, fel cyfuniad o drosglwyddiadau o'r ddau gyfrif wrth gefn, gan nad

Reserves

The reserve balances at 31/12/2025 are:

Business Reserves	£22,261.65
Ynys Wen Reserves	£3,649.17
Total	**£25,910.82**

During Q3 an authorised transfer of reserves from the Ynys Wen account for the sum of £17,125.00, was made to the Business Charitable Account in order to fund the drainage works at the Ynys Wen cemetery. A further £5,000.00 is to be transferred during Q4, a combination of transfers from both reserve

oes digon o gronfeydd ar gael yn cronfeydd wrth gefn Ynys Wen.

accounts, as the Ynys Wen Reserves will not hold sufficient funds.

Yn seiliedig ar y rhagolygon ar gyfer diwedd y flwyddyn, disgwylir i falans y cronfeydd wrth gefn gau'r flwyddyn ariannol ar £20,910.82. Mae'r balans hwn yn parhau o fewn yr ystod argymhellir o 3-12 mis o'r gyllideb flynyddol. Fodd bynnag, os bydd y gyllideb wrth gefn (contingency) yn aros heb ei wario, mae £3,000.00 ohono wedi'i glustnodi i'w drosglwyddo i'r cronfeydd wrth gefn cyffredinol ar diwedd y flwyddyn ariannol.

Based on the projected year-end forecast, the reserve balance is expected to close the financial year at £20,910.82. This balance remains within the recommended reserve range of 3-12 months annual budget. However, should the contingency budget remain unspent, £3,000 is earmarked to be transferred to the general reserves at the end of the financial year.

Dylid nodi y gall y sefyllfa ragamcanol ar gyfer cronfeydd wrth gefn newid erbyn diwedd y flwyddyn os bydd costau annisgwyl yn codi. Trwy monitro parhaus o'r cyfrifon, rheoli gwariant yn ofalus a gweithredu'r gyllideb a osodwyd ar gyfer 2026/27, gall y Cyngor weithio tuag at gryfhau ei gronfeydd wrth gefn.

It should be noted that the projected year-end reserve position may change in the event of unexpected costs.

Through ongoing monitoring of the accounts, careful control of expenditure and the set budget for 2026/27, the Council can work towards strengthening its reserves.

6. <u>Balansau diwedd blwyddyn rhagamcanedig</u>

<u>Projected Year-end Position</u>

Ar 31/12/2025, mae'r sefyllfa ragamcanol ar ddiwedd y flwyddyn yn dangos, pe bai pob pennawd gwariant yn cael ei wario'n llawn, ynghyd a'r ychydig o bennawdau sy'n rhagweld gorwariant ar hyn o bryd, byddai cyfanswm y gwariant yn £133,082.14

As at 31/12/2025 the projected year-end position indicates that should all expenditure budget headings be fully spent, together with the few headings currently forecast to overspend, total expenditure would be £133,082.14.

Os caiff yr holl incwm disgywliedig ei dderbyn erbyn diwedd y flwyddyn fel y rhagwelir, byddai cyfanswm yr incwm tua £131,707.74.

If all anticipated revenue is received by year-end as expected, total income would be approximately £131,707.74

Byddai hyn yn arwain at ddiffyg rhagamcanol o £1,374.40 ar diwedd y flwyddyn.

This would result in a projected year-end deficit of £1,374.40.

Mae'r ffigyrau uchod wedi'i crynhoi yn y tabl isod:

The figures above are summarised in the table below:-

	Cyllideb 2025/26 *Set Budget*	Cyllideb Diwygiedig *2025/26 Revised Budget*	Rhagamcan Diwedd Flwyddyn *Projected Year-end*	Nodiadau Diwedd Flwyddyn *Year-end Notes*
Gwariant/*Expenditure*	£81,455.59	£123,555.59	£133,082.14	Gorwario *Overspend*
Incwm/*Income*	£82,159.83	£124,359.83	£131,707.74	Incwm ychwanegol *Additional revenue*
Balans (I-G) *Balance (R-E)*	**£704.24**	**£804.24**	**£-1,374.40**	**Diffyg cyllideb *Budget Deficit***

Nid yw'r amrywiant negyddol presennol a ragwelir yn cael ei ystyried yn bryder ar hyn y bryd. Mae'r

The current negative variance is not considered a concern at this stage. The contingency budget

gyllideb wrth gefn o £4,000.00 yn parhau heb ei ddyrannu, ac os bydd angen, gellir ei ddefnyddio tuag at unrhyw orwariant. Fodd bynnag, gwneir pob ymdrech i gadw £3,000.00 o'r gyllideb 'contingency' ar gyfer ei drosglwyddo i'r cronfa wrth gefn ar diwedd y flwyddyn ariannol,

of £4,000 remains unallocated and can be used if required to offset any overspends. However, every effort will be made to retain £3,000 of the contingency for transfer to reserves at the end of the financial year.

<u>Argymhellion</u>

Argymhelliad 1: Cymeradwyo'r gyllideb ddiwygiedig ar gyfer Ch3 sydd yn cynnwys y 3 prosiect newydd

Argymhelliad 2: Cymeradwyo datganiad y gyllideb ar gyfer Ch3 ar 31/12/2025.

Argymhelliad 3: Cymeradwyo'r cymod banc ar gyfer Ch3 ar 31/12/2025

Argymhelliad 4: Cymeradwyo cyfrifon Ynys Wen am Ch3 ar 31/12/2025.

Argymhelliad 5: Cymeradwyo bod y Cyngor yn cymeradwyo trosglwyddiad diwedd blwyddyn sy'n gyfyngedig I'r incwm claddedigaeth a dderbyniwyd ar gyfer 2025/26, yn hytrach na throsglwyddo cyfanswm y costau cynnal a chadw, hynny yw os bydd yr incwm yn parhaui fod yn is na'r gwariant erbyn diwedd y flwyddyn ariannol.

<u>Recommendations</u>

Recommendation 1: To approve revised budget at Q3 which include the 3 new projects

Recommendation 2: To approve the Budget Statement for Q3 at 31/12/2025.

Recommendation 3: To approve the bank reconciliation for Q3 at 31/12/2025

Recommendation 4: To approve Ynys Wen accounts for Q3 at 31/12/2025.

Recommendation 5: To approve that the committee approve a year-end transfer limited to the burial income received for 2025/26, rather than the full maintenance costs, that is should income remain lower than expenditure at the end of the financial year.

Bydd y gyllideb yn parhau i gael ei fonitro'n ofalus yn ystod Ch4. Os bydd angen cymryd unrhyw gamau, byddai hyn yn cael ei rannu gyda'r aelodau cyn gynted ag y bo modd.

The budget will continue to be monitored closely during Q4. Should any action be required, this will be brought to the members' attention at the earliest available opportunity.