

Adroddiad at: Pwyllgor Cyllid a Phersonel
Report to: Finance and Personnel Committee
Dyddiad y cyfarfod: 08/04/2026
Date of meeting:
Pwnc: Adroddiad Monitro Cyllid Chwarter 4
Subject: Budget Monitoring Report Quarter 4
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 ddiwedd chwarter 4 o'r flwyddyn ariannol 2025/26, er mwyn galluogi'r pwyllgor i gynnig argymhellion i'r Cyngor ar gyfer penderfyniad.

Mae 8 rhan i'r adroddiad:-

1. **Cymod Banc ar 31/03/2026**
2. **Sefyllfa ariannol ar diwedd y flwyddyn ariannol 2025/26**
3. **Trosolwg o Gyfrifon Ynys Wen**
4. **Prosiectau**
5. **Cronfeydd wrth gefn**
6. **Adroddiadau Archwilio 2024/25**
7. **Amserlen Archwilio 2025/26**
8. **Sefyllfa Gyllidol yn Ebrill 2026**

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

- Atodiad A: Cymod banc ar ddiwedd 2025/26
- Atodiad B: Datganiad y gyllideb ar Ch4 2025/26
- Atodiad C: Cashbook 2025/2026 (dogfen excel arwahan)
- Atodiad D: Adroddiad Archwilydd Mewnol ar gyfer 2024/25 (dogfen arwahan)

1. Cymod Banc ar 31/03/2026

Gweler Atodiad A

Balans agoriadol ar 01/04/2025	£51,533.32	Opening Balance at 01/04/2025	£51,533.32
Cyfanswm Incwm (Ebr-Maw)	£106,682.41	Total Income (Apr-Mar)	£106,682.41
Cyfanswm Gwariant (Ebr-Maw)	£103,960.65	Total Budget Expenditure (Apr-Mar)	£103,960.65
*Gwariant ychwanegol yn ymwneud â sieciau heb eu clirio o 2024/25 a gliriwyd yn ystod y flwyddyn ariannol hon	£249.60	*Additional Expenditure relating to uncleared cheques from 2024/25 which cleared in this financial year.	£249.60
Balans ar 31/03/2026	£54,005.48	Balance at 31/03/2026	£54,005.48

Purpose of the Report

To provide the Finance and Personnel Committee with an overview of the Council's budget position at the end of the 2025/2026 financial year / Quarter 4, in order to enable the committee to make recommendations to the Council for resolution.

The report has 8 main sections:-

- Bank Reconciliation at 31/03/2026**
- Accounts at the end of 2025/26 financial year**
- Overview of Ynys Wen accounts**
- Projects**
- Reserves**
- Auditor Reports 2024/25**
- Audit Timetable 2025/2026**
- Budget Position at April 2026**

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

- Appendix A: Bank reconciliation at 2025/26 year end
- Appendix B: Budget monitoring statement at Q4 2025/26
- Appendix C: 2025/26 Cashbook (separate Excel document)
- Appendix D: Internal Auditors 2024/25 Report (separate document)

Bank Reconciliation at 31/03/2026

Also see appendix A.

VALLEY COMMUNITY COUNCIL BANK RECONCILIATION			
Valley Community Council Budget Statement			
SUMMARY QUARTER 1 2025/26			Bank Reconciliation
Balance at 1/4/2025	£51,533.32		Balance at 1/4/2025 £51,533.32
Total income April to June	£29,130.02		Total income 2025/26 £106,682.41
Total Payments April to June (inc uncleared 24/25 cheques 249.60)	£16,233.04		Total Expenditure £104,210.25
Balance	£64,430.30		Balance at 31/03/2026 £54,005.48
SUMMARY QUARTER 2 2025/26			
Balance at 1/7/2025	£64,430.30		
Total income July to September	£24,438.45		
Total Payments July to September	£12,538.95		
Balance	£76,329.80		
SUMMARY QUARTER 3 2025/26			
Balance at 1/10/2025	£76,329.80		
Total income October to December	£42,940.38		
Total Payments October to December	£53,029.05		
Balance	£66,241.13		
SUMMARY QUARTER 4 2025/26			
Balance at 1/1/2026	£66,241.13		
Total income January to March	£10,173.56		
Total Payments January to March	£22,409.21		
Balance	£54,005.48		

Balans y Cyfrifon Banc ar 31/03/2026		Balance of Bank Accounts at 31/03/2026	
Cyfrif Elusennol – Busnes	£18,237.06	Business Charitable Account	£18,237.06
Cyfrif Wrth Gefn – Busnes	£22,339.35	Business Reserves	£22,339.35
Cyfrif Elusennol – Ynys Wen	£9,767.22	Ynys Wen Charitable Account	£9,767.22
Cyfrif Wrth Gefn – Ynys Wen	£3,661.85	Ynys Wen Reserves	£3,661.85
CYFANSWM	£54,005.48	TOTAL	£54,005.48

Argymhelliad 1:

I dderbyn y cysoniad banc ar 31/03/2026 fel cofnod gwir a chywir o gyfrifon ariannol y cyngor cymuned.

Recommendation 1:

To accept the bank reconciliation at 31/03/2026 as a true and accurate record of the community council's financial accounts.

2. Sefyllfa'r gyllideb ar 31/03/2026

Budget position at 31/03/2026

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.

Mae cyllid o £5,125.00 o 2024/25 ar gyfer prosiectau oedd heb eu cwblhau wedi ei gario drosodd, ynghyd â gweddill dros ben o £704.24. Yn ogystal, diwygydwyd cyllideb 2025/2026 i gynnwys y prosiectau newydd a restrir isod:

Earmarked underspend of £5,125.00 was carried over from 2024/25 for incomplete projects, as was a surplus of balance of £704.24. Additionally the budget for 2025/2026 had been revised to incorporate the new projects listed below:-

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

Gweler isod dabl sy'n cynnwys y gyllideb wreiddiol, y gyllideb ddiwygiedig, a'r ffigurau gwirioneddol ar ddiwedd y flwyddyn.

Below is a table with the original budget, the revised budget, and the actual year-end figures.

	Cyllideb Gwreiddiol <i>Original Budget</i>	Cyllideb Diwygiedig Ch3 <i>Revised Budget Q3</i>	Diwedd y flwyddyn <i>Year End</i>
Incwm / Income	76,330.59	96,405.59	106,682.41
Cario drosodd / Carry-over	5,829.24	5,829.24	5,829.24
Defnydd Cronfeydd Wrth Gefn / Reserves Used		22,125.00	17,125.00
Gwariant / Expenditure	81,455.59	123,555.59	103,960.65
Gwarged/Diffyg / Surplus/Deficit	704.24	804.24	25,676.00

INCWM ar 31/03/2026

Cyfanswm incwm ar gyfer cyllideb 2025/26 oedd **£106,682.41**. Mae'r incwm hwn yn cynrychioli'r holl arian a dderbyniwyd yn ystod y flwyddyn ariannol, gan gynnwys y praesept, grantiau, ad-daliadau

INCOME at 31/03/2026

Actual income for 2025/26 budget amounted to **£106,682.41**. This income represents all funds received during the financial year, including precept, grants, VAT reclaims, leases and any

TAW, lesiau a unrhyw incwm arall a gynhyrchir fel rhan o'r gwaith arferol. Mae hyn yn **£10,276.82** yn uwch na'r gyllideb ddiwygiedig.

other revenue generated as part of normal business, and is **£10,276.82** higher than the revised budget.

Roedd cyfanswm yr arian a oedd ar gael yn **£129,636.65**. Mae hyn yn cynnwys mynediad at arian ychwanegol (arian na chafodd ei ennill yn ystod y flwyddyn ond sydd ar gael i'w wario), gan gynnwys balans wedi ei gario drosodd o'r flwyddyn flaenorol a throsglwyddiad o'r cronfeydd wrth gefn.

The actual total funds available were **£129,636.65**. This includes access to additional funds (money not earned this year but available to spend), including a carry-forward balance from the previous year and a transfer from reserves.

GWARIANT ar 31/03/2026

EXPENDITURE at 31/03/2026

Cyfanswm y gwariant gwirioneddol ar gyfer 2025/26 oedd **£103,960.65**, gan adael balans o £19,694.94. O'r swm hwn, mae £5,000 yn ymwneud â'r gwaith draenio a gymeradwywyd i'w ariannu o'r cronfeydd wrth gefn yn hytrach na'r gyllideb eleni. Felly, y gwir swm o gyllideb heb ei wario yw **£14,694.94**, a dyma'r ffigwr sy'n cael ei gynnwys yn y cyfrifiad gwarged isod.

Actual expenditure for 2025/26 totalled **£103,960.65**, leaving a remaining balance of £19,694.94. Of this amount, £5,000 relates to the drainage works which were approved to be funded from reserves rather than this year's budget. This means the true unspent budget for the year is **£14,694.94**, and only this amount is included in the surplus calculation below.

Balans GWARGED y gyllideb ar 31/03/2026

SURPLUS balance of budget at 31/03/2026

Mae'r gwarged yn cynnwys £14,694.94 o gyllideb heb ei wario, ynghyd ag incwm ychwanegol, yn bennaf o ad-daliad TAW. Nid yw rhai anfonebau ar gyfer 2025/26 wedi'u derbyn eto, ac mae angen cario drosodd ychydig o waith i'r flwyddyn nesaf ynghyd â'r gyllideb berthnasol. Mae ychydig o waith wedi'i ohirio hefyd yn golygu bod angen cario'r gyllideb glustnodedig ymlaen i'r cronfeydd wrth gefn. Yn ogystal, bydd swm pellach yn cael ei drosglwyddo i'r cronfeydd wrth gefn cyffredinol. Mae'r tabl isod yn dangos manylion yr elfennau sy'n cyfrannu at y gwarged diwedd flwyddyn.

The surplus includes £14,694.94 of unspent budget together with increased income, mostly from the VAT reclaim. Some invoices for 2025/26 have not yet been received, and certain works have been carried over into next year along with the associated budget. Other deferred work also requires the earmarked budget to be carried forward into reserves. In addition, a further sum will be transferred to the general reserves. The table below provides a breakdown of the elements contributing to the year-end surplus

Pennawd / Heading	Swm / Amount	Nodiadau / Notes
Cyllideb heb ei wario / Unspent budget	14,694.94	
Taliadau dyledus (heb dderbyn anfonebau) / Outstanding payments (not yet invoiced)	(2,758.21)	Yn disgwyl anfonebau gan CSYM ar gyfer y maes parcio a'r offer cadw beics / Awaiting invoices from IOACC for the Car Park and Bike Rack
Gwaith i'w cario drosodd / Carry over work	(2,669.73)	Cario drosodd ar gyfer talu am waith cynnal y siglen £922.40 a gwaith atgyweirio yn mynwent Ynys Wen £1,747.33 / Carry over towards Cradle Swings Repairs £922.40 and Ynys Wen Drainage Remedial Work £1,747.33
Cronfeydd wrth gefn (wedi'i glustnodi) / Reserves (earmarked)	(5,429.25)	Cronfeydd wrth gefn wedi'i clustnodi ar gyfer / Earmarked Reserves for:- Speed Ramps £2,500 / Solicitors £900 / Clock £2,029.25

Cronfeydd wrth gefn (Cyffredinol) / <i>Reserves (General)</i>	(3,837.75)	Swm gwreiddiol y bwriedir ar gyfer y cronfeydd wrth gefn o £3,000.00 + £837.75 / <i>Original Reserve amount of £3,000.00 + £837.75.</i>
Incwm ychwanegol (yn bennaf oherwydd hawlio TAW) / <i>Increased Income, mostly due to VAT reclaim</i>	10,276.82	
Swm gwarged wedi ei gario drosodd o 2024/25 / <i>Carry over 2024/25 surplus balance</i>	704.24	Mae'r swm o £704.24 yn cynrychioli gwarged heb ei ddefnyddio o llynedd, nad oedd wedi'i ddyrannu, ac fe gaiff ei drosglwyddo i'r cronfeydd wrth gefn cyffredinol fel rhan o symudiadau'r cronfeydd eleni. / <i>The sum of £704.24 represents last year's unused unallocated surplus, which will be transferred to general reserves as part of this year's reserve movement.</i>
CYFANSWM GWARGED TOTAL SURPLUS	25,676.00	

Mae gwarged cyllideb diwedd flwyddyn o £25,676.00 wedi'i wasgaru ar draws pedwar cyfrif banc y Cyngor, ac nid yw'n cael ei gadw mewn un cyfrif yn unig.

The year-end budget surplus of £25,676.00 is spread across all four of the Council's bank accounts, rather than being held in a single account.

Argymhelliad 2:

Derbyn y wybodaeth monitro cyllideb ar gyfer 2025/26 fel cofnod gwir a chywir o sefyllfa ariannol bresennol y Cyngor Cymuned.

Recommendation 2:

To accept the budget monitoring information for 2025/25 as a true and accurate record of the current financial position of the Community Council.

Code	EXPENDITURE	Set Budget 2025/26	Revised Budget	Q4 Expenditure	Total Spent	Remaining Balance	% Spent	Status	Notes
1	Translator	924.00	924.00	340.00	740.00	184.00	80.1%		Translator absent July and December
2	Clerk	10,579.57	10,579.57	2,515.41	10,407.30	172.27	98.4%		
3	PAYE / Employer NIC	3,878.60	3,878.60	967.99	2,884.50	994.10	74.4%		Jan, Feb & March 2026 not yet paid
4	Members Allowance	3,504.00	3,504.00	2,665.33	2,665.33	838.67	76.1%		11 members have claimed allowance (some at a pro rata rate)
5	Chair's Allowance	400.00	400.00	-	-	400.00	0.0%		to be used to offset overspend
6	Training	500.00	500.00	42.00	309.00	191.00	61.8%		
7	Office Costs	500.00	500.00	158.59	570.69	70.69	114.1%		
8	Website/IT Support	5,282.60	5,282.60	165.18	4,407.94	874.66	83.4%		
9	Donations	600.00	600.00	100.00	300.00	300.00	50.0%		
10	Insurance	2,506.45	2,506.45	-	2,794.52	288.07	111.5%		
11	Misc	1,852.97	1,852.97	171.50	2,308.34	455.37	124.6%		
12	Bank Charges	128.36	128.36	0.40	52.80	75.56	41.1%		
13	VAT	7,484.09	7,484.09	2,179.62	12,041.83	4,557.74	160.9%		VAT paid is offset by the VAT reclaim (see I5)
14	Contingencies	4,000.00	4,000.00	-	-	4,000.00	0.0%		Total earmarked for general reserves
Assets									
Code	Assets	Set Budget 2025/26	Revised Budget	Q4 Expenditure	Total Spent	Remaining Balance	% Spent	Status	Notes
15	Ynys Wen	5,516.00	5,516.00	394.81	3,768.67	1,747.33	68.3%		£1,747.33 earmarked for drainage remedial works
16	Parc Mwd	12,749.38	12,749.38	1,143.49	12,669.56	79.82	99.4%		
17	Play Area	5,224.25	5,224.25	192.00	5,164.00	60.25	98.8%		
18	Parc Branwen	484.00	484.00	-	242.00	242.00	50.0%		
19	Footpaths	1,320.00	1,320.00	-	1,980.00	660.00	150.0%		Additional cut requested
20	Car Park	4,174.61	4,174.61	606.00	2,016.40	2,158.21	48.3%		Earmarked - awaiting invoice from County Council
21	Bus Shelters	1,500.00	1,500.00	-	-	1,500.00	0.0%		to be used to offset overspend
22	Clock	2,341.71	2,341.71	41.58	312.46	2,029.25	13.3%		total earmarked for future renovation work
23	Other Assets/Open Space	880.00	880.00	191.05	191.05	688.95	21.7%		
Projects Grant Funded									
Code	Projects Grant Funded	Set Budget 2025/26	Revised Budget	Q4 Expenditure	Total Spent	Remaining Balance	% Spent	Status	Notes
24	Additional 2025/26 Signs/Crime Prevention	-	100.00	61.50	61.50	38.50	61.5%		
25	Parc Mwd Park Upgrade	-	10,000.00	9,847.26	10,000.00	-	100.0%		£152.74 remaining balance from original grant to go towards Dog Waste Signs, as per approval by IOACC
Projects Funded by 2024/									
Code	Projects Funded by 2024/	Set Budget 2025/26	Revised Budget	Q4 Expenditure	Total Spent	Remaining Balance	% Spent	Status	Notes
26	Signs (Dog Waste Project)	625.00	625.00	625.50	472.76	152.24	75.6%		Part funded by remaining Play Space Improvement Grant
27	Bike Rack	600.00	600.00	-	-	600.00	0.0%		Earmarked - Work completed / awaiting invoice
28	Website Upgrade	400.00	400.00	-	400.00	-	100.0%		
29	Solicitors	1,000.00	1,000.00	-	100.00	900.00	10.0%		Earmarked for future solicitor fees
30	Speed Ramps	2,500.00	2,500.00	2,500.00	-	2,500.00	0.0%		Earmarked for Speed Ramp project (project on hold at the moment)
Projects Funded by Reserves									
Code	Projects Funded by Reserves	Set Budget 2025/26	Revised Budget	Q4 Expenditure	Total Spent	Remaining Balance	% Spent	Status	Notes
31	Ynys Wen Drainage Works	-	32,100.00	-	27,100.00	5,000.00	84.4%		Remaining balance to be paid with Ynys Wen underspend and reserves
TOTAL EXPENDITURE		81,455.59	123,655.59	24,909.21	103,960.65	19,694.94	84.1%		
INCOME									
Code	INCOME	Set Budget 2025/26	Revised Budget	Q4 Income	Total Income	Income Position (vs Budget)	% Income	Status	Notes
I1	Precept	60,994.89	60,994.89	-	60,994.89	-	100.0%		
I2	Burial Fees	5,226.90	5,226.90	1,244.63	3,388.63	1,838.27	64.8%		Actual income did not meet the estimated level.
I3	Leases/Meeting Room Hire	300.00	300.00	-	310.00	10.00	103.3%		Previously grouped under 'Leases and Others' (also see I4, I6). Now split into three headings for clarity.
I4	Misc Income (i.e Bank Interest)	1,394.86	1,394.86	90.38	610.47	784.39	43.8%		Previously grouped under 'Leases and Others' (also see I3, I6). Now split into three headings for clarity.
TOTAL		67,916.65	67,916.65	1,335.01	65,303.99	2,612.66	96.2%		
OTHER RECEIPTS									
Code	OTHER RECEIPTS	Set Budget 2025/26	Revised Budget	Q4 Income	Total Income	Income Position (vs Budget)	% Income	Status	Notes
I5	VAT reclaim	7,484.09	7,484.09	7,373.27	18,275.46	10,791.37	244.2%		
I6	Reimbursements/Refunds	929.85	929.85	1,465.28	3,027.96	2,098.11	325.6%		Previously grouped under 'Leases and Others' (I3, I4). Now split into three headings for clarity.
I7	PWLB Loan	-	9,975.00	-	9,975.00	-	100.0%		£9,975.00 PWLB Loan received October 2025
I8	Grants	-	10,100.00	-	10,100.00	-	100.0%		2 grants awarded - Play Space Improvement Fund 2025/26 & Crime Prevention Grant
TOTAL		8,413.94	28,488.94	8,838.55	41,378.42	12,889.48	145.2%		
TOTAL AVAILABLE FUNDS		76,330.59	96,405.59	10,173.56	106,682.41	10,276.82	110.7%		
		5,125.00	27,250.00	14,735.65	2,721.76	-			
TRANSFER FROM RESERVES/CARRY OVER									
Code	TRANSFER FROM RESERVES/CARRY OVER	Set Budget 2025/26	Revised Budget	Q4 Income	Total Income	Income Position (Vs Budget)	% Income	Status	Notes
I9	Carried Over (Part earmarked)	5,829.24	5,829.24	-	5,829.24	-	100.0%		See budget lines 24 to 28
I10	Transfer from Reserves	-	17,125.00	-	17,125.00	-	100.0%		Transfer to pay for Ynys Wen Drainage Works
TOTAL		5,829.24	22,954.24	-	22,954.24	-	100.0%		
Anticipated year end income above budget									
TOTAL AVAILABLE FUNDS		82,159.83	119,359.83	10,173.56	129,636.65	15,502.14	108.6%		
		704.24	4,295.76	14,735.65	25,676.00	-			
Blue	No spend								
Purple	Budget to be carried over to 2026/27 as earmarked reserves								
Pink	General Reserves								
Green	On Track / Underspend to cover other budget headings overspend/Increased Income								
Amber	Acceptable Variance								
Red	Overspend / Income Shortfall								

3. Trosolwg o Gyfrifon Ynys Wen

Overview of Ynys Wen Accounts

Gweler isod drosolwg o gyfrifon Ynys Wen ar gyfer 2025/26.

Please find below an overview of the Ynys Wen accounts for 2025/26

Code	EXPENDITURE	Set Budget 2025/26	Q4 Expenditure	Total Spend	Remaining Balance	% Spent	Status	
1	YNYS WEN	5,516.00	394.81	3,768.67	1,747.33	68.3%		
Code	Parc Mwd Expenditure Breakdc	Set Budget 2025/26	Q4 Expenditure	Total Spend	Remaining Balance	% Spent	Status	
	Grass cutting contract	3,916.00	-	2,926.00	990.00	74.7%		
	Water	-	37.81	83.69	- 83.69	NO BUDGET SET		
	Waste Collection	-	90.00	390.00	- 390.00	NO BUDGET SET		
	General Maintenance	-	-	101.98	- 101.98	NO BUDGET SET		
	Additional Signage	200.00	267.00	267.00	- 67.00	133.5%		
	Unmarked Grave Memorial	400.00		-	400.00	0.0%		
	Repairs to boundary walls	1,000.00		-	1,000.00	0.0%		
	Drainage Works	-		-	-	0.0%		
		5,516.00	394.81	3,768.67	1,747.33	68.3%		
Cod e	INCOME	Set Budget 2025/26	Q4 Income	Total Income	Income Position (vs	% Income	Status	
	Burial Fees	5,226.90	1,244.63	3,388.63	- 1,838.27	64.83%		
		5,226.90	1,244.63	3,388.63	- 1,838.27	64.83%	-	
	Blue	No spend						
	Green	On Track / Underspend to cover other budget headings overspend						
	Red	Overspend / Income Shortfall						
	In the Bank 31.03.2026							
	Ynys Wen Charitable Account	61209205	£9,767.22					
	Ynys Wen Reserves	51216996	£3,661.85					
	Total		£13,429.07					

Erbyn 31 Mawrth 2026, derbyniodd y Cyngor £3,388.63 mewn ffioedd claddedigaethau. Mae hyn yn £1,838.27 yn llai na'r gyllideb, gan fod yr amcangyfrif gwreiddiol yn £5,226.90.

By 31 March 2026, the Council received £3,388.63 in burial fees. This is £1,838.27 less than budgeted, as the original estimate was £5,226.90.

Daeth costau rhedeg y fynwent ar gyfer y flwyddyn i £3,768.67, gan adael £1,747.33 o'r gyllideb fynwent heb ei wario.

The cemetery running costs for the year came to £3,768.67. This left £1,747.33 of the cemetery budget unspent.

Fel arfer, telir costau'r fynwent o'r Prif Gyfrif Elusennol Busnes, ac ar ddiwedd y flwyddyn caiff y swm llawn ei ad-dalu o'r Cyfrif Elusennol Ynys Wen. Mae'r trosglwyddiad blynyddol hwn yn helpu i gadw balans digonol yn y Prif Gyfrif ar ddechrau'r flwyddyn ariannol newydd.

Usually, these cemetery costs are paid from the Business Charitable Account, and at the end of the year we reimburse the full amount from the Ynys Wen Charitable Account. This routine transfer helps keep the Business Charitable Account topped up for the start of the new financial year.

Yn gynharach yn y flwyddyn, oherwydd bod incwm ffioedd claddedigaethau yn is na'r disgwyl, awgrymais y dylem drosglwyddo dim ond yr incwm a dderbyniwyd yn hytrach na'r gyllideb lawn, er mwyn diogelu balansau Ynys Wen ar gyfer gwaith cynnal a chadw yn y dyfodol.

Fodd bynnag, erbyn cadarnhau sefyllfa diwedd flwyddyn, mae'r Prif Gyfrif Elusennol Busnes mewn sefyllfa ariannol dda yn mynd i mewn i 2026/27. Felly, rwy'n argymhell y canlynol:

- Nid oes angen trosglwyddo costau cynnal a chadw eleni.
- Dylai'r £1,747.33 o gyllideb fynwent heb ei wario aros yn y Prif Gyfrif a chael ei ddefnyddio tuag at y gwaith draenio Ynys Wen sydd dal heb ei gwblhau.
- Dylai'r balans sy'n weddill yn y Cyfrif Elusennol Ynys Wen, nad yw'n ennill llog, gael ei drosglwyddo i Gyfrif Cronfeydd Wrth Gefn Ynys Wen, sy'n ennill llog. Bydd ffioedd claddedigaethau yn parhau i gael eu talu i'r Cyfrif Elusennol fel arfer drwy gydol y flwyddyn.

Bydd y camau hyn yn helpu i sicrhau bod cronfeydd Ynys Wen yn cael eu diogelu ar gyfer gwaith cynnal a chadw a gwelliannau yn y dyfodol.

Gwaith Draenio Ynys Wen

Mae'r gwaith adfer yn dilyn y gwaith draenio yn parhau (y gwaith ailosod pridd a thynnu ffens wedi ei gynnal gan R G Hire yn ddiweddar). Er bod y gwaith yn rhedeg i'r flwyddyn ariannol newydd, nid yw'n effeithio ar gyllideb 2026/27.

Yn wreiddiol, cytunodd y Cyngor i ddefnyddio'r Cronfeydd Wrth Gefn Cyffredinol ar gyfer taliad olaf y gwaith (sef £5,000.00). Fodd bynnag, rwy'n argymhell nawr ein bod yn defnyddio:

- £1,747.33 o danwariant Ynys Wen 2025/26, a
- £3,252.67 o Gronfeydd Wrth Gefn Ynys Wen

Mae hyn yn talu'r swm llawn o £5,000 heb ddefnyddio'r Cronfeydd Wrth Gefn Cyffredinol.

Argymhelliad 3:

Defnyddio'r canlynol i dalu am weddill gwaith draenio Ynys Wen:

Earlier in the year, I suggested that, because burial fee income was lower than expected, we should only transfer the income actually received rather than the full budget. This would help protect the Ynys Wen balances for future maintenance work.

However, now that the year-end position is confirmed, the Business Charitable Account is in a strong position going into 2026/27. Therefore, I now recommend that:

- No transfer of maintenance costs is required this year.
- The £1,747.33 unspent cemetery budget remains in the Business Charitable Account and is used towards the outstanding Ynys Wen drainage remedial work.
- The remaining balance in the Ynys Wen Charitable Account, which does not earn interest, should be transferred into the Ynys Wen Reserve Account, which does earn interest. Burial fees will continue to be paid into the Charitable Account during the year as normal.

These steps help ensure Ynys Wen funds are protected for future maintenance and improvement works.

Ynys Wen Drainage Works

Remedial drainage work is ongoing (soil reinstatement and fence removal recently carried out by R G Hire).

Although the work continues into the new financial year, it does not affect the 2026/27 budget.

Originally, the Council agreed to use General Reserves for the final payment of £5,000.00. However, I now recommend:

- Use £1,747.33 Ynys Wen 2025/26 budget underspend, and
- £3,252.67 from the Ynys Wen Reserves

This covers the full £5,000 cost without using General Reserves.

Recommendation 3:

Use the following to pay for the remaining Ynys Wen drainage work:

£1,747.33 o danwariant 2025/26 Ynys Wen
£3,252.67 o Gronfeydd Wrth Gefn Ynys Wen

£1,747.33 from the 2025/26 Ynys Wen
underspend
£3,252.67 from the Ynys Wen Reserves

Argymhelliad 4:

Trosglwyddo £9,767.22 o'r Cyfrif Elusennol Ynys Wen i'r Cyfrif Cronfeydd Wrth Gefn Ynys Wen, fel bod yr arian yn ennill llog ac yn cael ei ddiogelu ar gyfer cynnal a chadw yn y dyfodol.

Recommendation 4:

Transfer £9,767.22 from the Ynys Wen Charitable Account into the Ynys Wen Reserve Account so the funds earn interest and are protected for future maintenance.

Argymhelliad 5:

Peidio â throsglwyddo costau cynnal a chadw Ynys Wen ar gyfer 2025/26 i'r Prif Gyfrif Elusennol.

Recommendation 5:

Do not transfer Ynys Wen maintenance costs for 2025/26 to the main Charitable Account.

5. **Prosiectau**

Projects

Gwaith Draenio Ynys Wen

Fel y nodwyd uchod, mae gwaith adfer yn dilyn y gwaith draenio yn Ynys Wen yn cael ei wneud ar gost o £5,000.00. Disgwylir i'r holl waith sydd ar ôl gael ei gwblhau, a'r holl daliadau eu setlo, cyn diwedd Chwarter 1 yn 2026/27.

Ynys Wen Drainage Works

As noted above, remedial drainage work at Ynys Wen is being undertaken at a cost of £5,000.00. All remaining work is expected to be completed, and all payments settled, by the end of Quarter 1 of the 2026/27 financial year.

Grant Cronfa Gwella Mannau Chwarae 2025/26

Llwyddodd y Cyngor i sicrhau £10,000 o'r Gronfa Gwella Mannau Chwarae ar gyfer 2025/26. Defnyddiwyd y grant ar gyfer gwaith atgyweirio hanfodol i'r offer chwarae yn Parc Mwd, a ddaeth o dan gyfrifoldeb y Cyngor yn gynharach yn y flwyddyn ariannol.

Play Space Improvement Fund 2025/26 Grant

The Council was successful in securing £10,000 from the Play Space Improvement Fund for 2025/26. This grant supported essential upgrades and repairs to the play equipment at Parc Mwd, which came under Council responsibility earlier this financial year.

Roedd y gwaith yn cynnwys newid offer wedi ei ddifrodi (llithren, pibell dwannel, llawr y bont bren, siglen), tynnu strwythurau anniogel (campfeydd y cae pêl-droed a bwrdd picnic hen) a gosod arwyddion dwyieithog newydd yn yr ardaloedd chwarae. Cyflawnwyd y prosiect o fewn yr amserlen a'r gyllideb a gymeradwywyd.

Works included the replacement of damaged play items (slide, tunnel pipe, bridge decking, nest swing, trail features), the removal of unsafe structures (football pitch stiles and picnic table), and the installation of new bilingual signage. The project was delivered within both the approved timeframe and budget.

Arwyddion Gwastraff Cŵn

Mae'r prosiect bellach wedi'i gwblhau, gyda'r arwyddion gwastraff cŵn newydd wedi'u gosod mewn gwahanol leoliadau o amgylch y pentref.

Dog Waste Signs

The project has now been completed, with new dog waste signs installed at various locations around the village.

Rac Beiciau

Cafodd y rac beiciau newydd ei osod yn y maes parcio yn Hydref 2025. Rydym yn dal i aros am yr anfoneb gan Cyngor Sir Ynys Môn. Bydd y balans heb ei wario yn cael ei gludo ymlaen i 2026/27 ac yn parhau wedi'i glustnodi i dalu'r gost pan ddaw'r anfoneb i law.

Bike Rack

The new bike rack was installed at the car park in October 2025. We are still awaiting the invoice from IOACC. The unspent balance to be carried forward into 2026/27 and remain earmarked to cover the cost once the invoice is received.

Uwchraddio'r Wefan

Mae rhywfaint o waith uwchraddio ar y wefan wedi'i gwblhau. Mae angen lluniau newydd ar gyfer y wefan.

Rampiau Cyflymder yn Parc Mwd

Mae'r dyfynbrisiau a dderbyniwyd hyd yma ar gyfer y rampiau cyflymder wedi bod yn sylweddol uwch na'r disgwyl. Ar 24 Medi 2025, cytunodd y Pwyllgor Parciau i ohirio'r prosiect er mwyn blaenoriaethu gwaith atgyweirio hanfodol. Mae gwaith yn parhau i gasglu dyfynbrisiau ychwanegol i allu cymharu'r costau'n llawn. Mae'r arian wedi'i glustnodi yn parhau yn ei le tan y gwneir penderfyniad.

Cloc

Roedd cyllideb uwch wedi ei neilltuo yn 2025/26 ar gyfer gwaith atgyweirio a phaentio'r cloc, ond roedd y dyfynbris cychwynnol yn sylweddol uwch na'r disgwyl. Mae balans o £2,029.25 heb ei wario a chaiff ei gludo ymlaen i 2026/27 fel swm wedi'i glustnodi ar gyfer gwaith adfer a thrwsio pellach.

Website Upgrade

Some upgrade work to the website has been completed. Additional updated photographs are still required.

Speed Ramps at Parc Mwd

Quotations received so far for the speed ramps have been significantly higher than anticipated. On 24 September 2025, the Parks Committee agreed to defer this project to prioritise essential repairs. Further quotations are being sought to allow a full comparison of costs. The earmarked funds remain in place until a decision can be made.

Clock

An increased budget was allocated in 2025/26 for clock repairs and repainting, but the initial quotation was considerably higher than expected. A balance of £2,029.25 remains unspent and will be carried forward into 2026/27 as an earmarked sum for future restoration and repair works.

6. Cronfeydd wrth gefn

Balansau y cronfeydd wrth gefn ar 31/03/2026:

Cronfa wrth gefn – Busnes	£22,339.35
Cronfa wrth gefn – Ynys Wen	£3,661.85
Cyfanswm	£26,001.20

Reserves

The reserve balances at 31/03/2026 are:

Business Reserves	£22,339.35
Ynys Wen Reserves	£3,661.85
Total	£26,001.20

Ar ddiwedd y flwyddyn ariannol, roedd balans o £18,237.06 yn y Cyfrif Elusennol Busnes. Mae'r balans hwn yn cynnwys sawl elfen wahanol, y rhan fwyaf ohonynt eisoes wedi'u hymrwymo neu wedi'u dyrannu, fel y gwelir yn yr adran 1.

At year-end, the Business Charitable Account held a balance of £18,237.06. This balance includes several different elements, most of which are already committed or allocated, as seen in the breakdown in section 1.

£14,694.94 – Cyllideb heb ei wario ar ôl 2025/26, y gellir ei ddyrannu fel a ganlyn:

- **£5,429.25** – Cronfeydd wrth gefn wedi'u glustnodi ar gyfer prosiectau cymeradwy (trosglwyddo i Cronfa wrth Gefn Busnes)
- **£3,837.75** – Cronfeydd wrth gefn cyffredinol (trosglwyddo i Cronfa wrth gefn Busnes)
- £5,427.94 – Gwariant wedi'i ymrwymo (anfonebau i'w talu / gwaith wedi'i gario ymlaen)

£14,694.94 – Remaining unspent budget from 2025/26, of which can be allocated to:-

- **£5,429.25** – Earmarked reserves for approved projects (transfer to Business Reserve account)
- **£3,837.75** – General reserves (transfer to Business Reserve account)
- £5,427.94 – Committed expenditure (invoices due for payment/work carried over)

Ar ôl cyfrifo y symiau uchod, y balans nad yw wedi'i ddyrannu yn y Cyfrif Elusennol Busnes yw **£3,542.12**. Mae'r balans hwn yn deillio'n bennaf o'r trosglwyddiad o gostau cynnal a chadw Ynys Wen ar ddiwedd 2024/25, nid oes ei angen ar gyfer

After accounting for these amounts, the remaining unallocated balance of the Business Charitable Account is **£3,542.12**. This balance is mostly following the 2024/25 year end transfer of Ynys Wen maintenance costs, and is not required for any current commitments and is suitable for transfer to reserves.

unrhyw ymrwymadau presennol, ac mae'n briodol ei drosglwyddo i'r cronfeydd wrth gefn.

Bydd y Cyngor hefyd yn derbyn rhan cyntaf o'r praesept nesaf o tua £22,700 ac ad-daliad TAW o tua £2,179 yn fuan. Bydd hyn yn sicrhau bod y Prif Gyfrif yn cadw balans addas ar gyfer gwariant rheolaidd, hyd yn oed ar ôl y trosglwyddiadau a argymhellir.

Bydd trosglwyddo'r arian sydd ar gael i'r Cyfrif Cronfeydd Wrth Gefn yn sicrhau bod yr holl gronfeydd wrth gefn mewn cyfrif sy'n ennill llog, gan gryfhau sefyllfa ariannol hirdymor y Cyngor.

Ar ddiwedd y flwyddyn ariannol, roedd balans o £9,767.22 yn y Cyfrif Elusennol Ynys Wen. Nid yw'r cyfrif hwn yn ennill llog, ac felly mae'n fuddiol yn ariannol symud y balans i'r Cyfrif Cronfeydd Wrth Gefn Ynys Wen, sy'n ennill llog.

Bydd ffioedd claddedigaethau yn parhau i gael eu talu i'r Cyfrif Elusennol drwy gydol y flwyddyn, gan sicrhau bod incwm yn mynd i'r cyfrif gweithredol cywir.

Yn ogystal, mae'r Cyngor wedi cymeradwyo £5,000 ar gyfer gwaith adfer yn dilyn y gwaith draenio yn Ynys Wen. O'r swm hwn, bydd £1,747.33 yn cael ei ariannu o'r tanwariant Ynys Wen ar gyfer 2025/26, gan adael £3,252.67 i'w ariannu o Gronfeydd Wrth Gefn Ynys Wen.

Os bydd y Cyngor yn cymeradwyo'r argymhellion, bydd y balansau cronfeydd wrth gefn yn unol â'r tabl isod. Bydd y balansau hyn yn cydymffurfio â'r canllawiau a argymhellir, sy'n nodi y dylai cronfeydd cyffredinol (heb eu clustnodi) fod yn gyfwerth â rhwng tair a deuddeg mis o wariant gros. Gan fod gwariant 2025/26 yn £103,960.42, y lefel isaf a argymhellir ar gyfer cronfeydd cyffredinol yw £25,990.

Balansau'r Cronfeydd Wrth Gefn fyddai:

Cyfrif wrth gefn Busnes	£35,148.47
Cyfrif wrth gefn Ynys Wen	£10,176.40
CYFANSWM	£45,324.87

Argymhelliad 6

Trosglwyddo'r balans heb ei ddyrannu o £3,542.12 o'r Prif Gyfrif i'r Cyfrif Cronfeydd Wrth Gefn Cyffredinol, lle bydd yn ennill llog.

The Council will also shortly receive the next precept instalment off approximately £22,700 and a VAT reclaim of approximately £2,179. This ensures that, even after the recommended transfers, the Main Account will retain an adequate working balance for routine expenditure.

Transferring the available funds to the Reserve Account ensures that all reserve balances are held in an interest earning account, strengthening the long-term financial position of the Council.

At year-end, the Ynys Wen Charitable Account held a balance of £9,767.22. This account does not earn interest, and therefore it is financially beneficial to move the balance into the Ynys Wen Reserve Account, which does earn interest.

Burial fees will continue to be paid into the Charitable Account as normal throughout the year, ensuring income continues to flow into the correct operational account.

In addition, the Council has approved £5,000 for Ynys Wen drainage remedial works. Of this amount, £1,747.33 will be funded from the Ynys Wen underspend for 2025/26, leaving £3,252.67 to be funded from Ynys Wen Reserves.

If the Council approves the recommended transfers, the resulting reserve balances will be as shown in the table below. These balances will be in line with the recommended guidance that general (un-earmarked) reserves should be equivalent to between three and twelve months of gross expenditure. Based on total expenditure of £103,960.42 in 2025/26, the minimum recommended level of general reserves is £25,990.

The reserve balances would be:-

Business Reserves	£35,148.47
Ynys Wen Reserves	£10,176.40
TOTAL	£45,324.87

Recommendation 6

Transfer the unallocated balance of £3,542.12 from the Main Account into the General Reserve Account, where it will earn interest.

Argymhelliad 7

Trosglwyddo balans y Cronfeydd Wrth Gefn Cyffredinol, sef £3,837.75, o'r Prif Gyfrif i'r Cyfrif Cronfeydd Wrth Gefn Cyffredinol, fel yr oedd wedi'i fwriadu pe bai'r gyllideb wrth gefn (contingency) ar gyfer 2025/26 heb ei defnyddio.

Argymhelliad 8

Trosglwyddo balans y cronfeydd wrth gefn wedi'u glustnodi, sef £5,429.25, o'r Prif Gyfrif i'r Cyfrif Cronfeydd Wrth Gefn Cyffredinol, gan sicrhau bod yr arian yn parhau wedi'i glustnodi ar gyfer y prosiectau cymeradwy, h.y. Rampiau cyflymder £2,500, Ffioedd Cyfreithwyr £900 a gwaith atgywiro'r cloc £2,029.25
Bydd hyn yn galluogi'r arian clustnodedig i ennill llog, tra'n aros wedi'i gylchynu ar gyfer eu defnydd penodol.

6. Adroddiadau Archwilio 2024/2025

Archwilio Mewnol

Mae adroddiad yr Archwilydd Mewnol wedi'i atodi er gwybodaeth i chi ar ddiwedd yr adroddiad yma. Roedd barn yr archwiliad fel a ganlyn: *"Gellir mynegi sicrwydd yn y trefniadau llywodraethu ac yn ddatganiad ariannol Cyngor Cymuned Valley ar gyfer blwyddyn ariannol 2024/25 yn seiliedig ar y profion a gynhaliwyd."*

Archwiliad Allanol 2024/25

Roedd y Cyngor yn ddarostyngedig i archwiliad llawn ar sail trafodion ar gyfer 2024/25. Ar adeg paratoi'r adroddiad hwn, nid yw'r canlyniadau wedi'u derbyn.

7. Amserlen Archwilio ar gyfer 2025/2026

Bydd y Cyngor yn ddarostyngedig i archwiliad Sylfaenol ar gyfer 2025/2026.

Ffurflen Dychwelyd Blynyddol

- Paratoi'r ffurflen ddychwelyd flynyddol a'i chyflwyno i'r Archwilydd Mewnol.
- (Swyddog Cyfrifyddu Cyfrifol) i ardystio'r ffurflen flynyddol a'r Cyngor i'i chymeradwyo erbyn 30 Mehefin 2026, neu cyhoeddi hysbysiad ar y bwrdd hysbysu ac ar y wefan yn esbonio pam nad yw'r ffurflen ddychwelyd flynyddol wedi'i chymeradwyo erbyn 30 Mehefin 2026.

Recommendation 7

Transfer the General Reserve balance of £3,837.75 from the Main Account into the General Reserve Account, as was intended if contingency budget heading for 2025/26 was unspent.

Recommendation 8

Transfer the earmarked reserve balance of £5,429.25 from the Main Account into the General Reserve Account, with these funds remaining earmarked for their approved projects, i.e. speed ramps £2,500, Solicitors £900 and clock renovations £2,029.25. This move allows earmarked reserves to benefit from interest while still being ring-fenced.

Auditor Reports 2024/2025

Internal Audit

The Internal Auditor's report is attached for your information. Audit opinion was *'Assurance can be expressed in the governance arrangements and the financial statement of Valley Community Council for the 2024/25 financial year based on the tests conducted'*.

External Audit 2024/25

The Council was subject to a transaction-based full audit for 2024/25. At date of preparation of this report results have not been received.

Audit Timetable for 2025/2026

The Council will be subject to a Basic audit for 2025/2026

Annual Return

- Prepare annual return and submit to Internal auditor
- RFO to certify annual return and Council to approve annual return by 30 June 2026, or Publish notice on noticeboard and website explaining why the annual return has not been approved by 30 June 2026.

Hysbysiad Archwilio / Hawliau'r Etholwyr

- Arddangos yr hysbysiad archwilio ar y bwrdd hysbysu ac ar y wefan rhwng 9 a 16 Mehefin 2026.
- Trefnu i'r cyhoedd allu archwilio'r cyfrifon rhwng 6 Gorffennaf a 31 Gorffennaf 2026.

Archwiliad Sylfaenol

Rhaid cyflwyno'r archwiliad sylfaenol i Audit Wales erbyn 7 Gorffennaf 2026.

Notice of inspection of account/Electors Rights

- Display audit notice on noticeboard and on website between 9 and 16 June 2026.
- Make arrangements for public to inspect accounts from 6 July to 31 July 2026.

Basic Audit

- Basic audit must be submitted to Audit Wales by 7 July 2026.

8. Sefyllfa Gyllidol yn Ebrill 2026

Gosodwyd a chymeradwywyd cyllideb adennill o £77,432.57 ar gyfer blwyddyn ariannol 2026/27. Mae hyn yn golygu bod y gwariant cynlluniedig ar gyfer y flwyddyn yn cael ei gyllido'n llawn drwy'r praesept a'r incwm disgwylidig arall.

Mae cyllideb 2026/27 ar gyfer gwasanaethau'r Cyngor, gwaith cynnal a chadw rheolaidd, a'r prosiectau y cytunwyd arnynt, gan sicrhau bod y Cyngor yn aros yn gynaliadwy'n ariannol trwy gydol y flwyddyn.

Fel y nodwyd yn yr adran Cronfeydd wrth Gefn uchod, argymhellir sawl trosglwyddiad cronfeydd wrth gefn diwedd blwyddyn er mwyn sicrhau:

- bod arian nad yw wedi'i ddyrannu yn cael ei roi mewn cyfrif sy'n ennill llog
- bod y cronfeydd cyffredinol yn cyrraedd y canllawiau arfer gorau
- bod y cronfeydd a glustnodwyd yn aros wedi'u diogelu ar gyfer eu prosiectau penodol
- bod y prif gyfrif yn adlewyrchu dim ond y balans gweithio sydd ei angen ar gyfer gweithrediadau o ddydd i ddydd

Mae'r symudiadau hyn yn cryfhau sefyllfa ariannol y Cyngor wrth symud i 2026/27 ac yn sicrhau bod y cronfeydd wrth gefn yn cael eu rheoli yn unol â chanllawiau cydnabyddedig Cymru ar gyfer cynghorau cymuned.

Nid yw'r symudiadau cronfeydd wrth gefn a gymeradwywyd yn effeithio ar y gyllideb adennill ar gyfer 2026/27. Yn hytrach, maent yn sicrhau bod y Cyngor yn dechrau'r flwyddyn ariannol newydd gyda:

Budget Position at April 2026

A breakeven budget of £77,432.57 has been set and approved for the 2026/27 financial year. This means that planned expenditure for the year is fully funded through the precept and other expected income.

The 2026/27 budget provides for the Council's services, routine maintenance, and agreed projects, while ensuring the Council remains financially sustainable throughout the year.

As outlined in the Reserves section above, several year-end reserve transfers are recommended to ensure that:

- unallocated funds are placed in an interest-earning account
- general reserves meet best-practice guidance
- earmarked reserves remain protected for their intended projects
- the main account reflects only the working balance required for day-to-day operations

These movements strengthen the Council's financial position going into 2026/27 and ensure that reserves are managed in line with recognised Welsh guidance for community councils.

The approved reserve movements will not affect the 2026/27 breakeven budget.

Instead, they ensure the Council begins the new financial year with:

- clear reserve levels
- appropriate ring-fencing of committed funds

- lefelau cronfeydd wrth gefn clir
- dyraniad priodol o arian sydd wedi'i glustnodi
- balans gweithio sefydlog yn y prif gyfrif
- cronfeydd wrth gefn wedi'u gosod yn y cyfrifon mwyaf buddiol yn ariannol

- a stable working balance in the main account
- reserves held in the most financially beneficial accounts

Argymhelliad 9:

Bod yr Aelodau yn nodi ac yn derbyn sefyllfa cyllideb 2026/27, gan gynnwys y gyllideb adennill gymeradwy o £77,432.57 a'r symudiadau cronfeydd wrth gefn diwedd blwyddyn a nodir yn yr adroddiad hwn.

Recommendation 9:

That Members note and accept the 2026/27 budget position, including the approved breakeven budget of £77,432.57 and the associated year-end reserve movements outlined in this report.

Mae hyn yn cadarnhau:

- i. bod y gyllideb 2026/27 yn parhau i fod yn gyflawnadwy
- ii. bod lefelau'r cronfeydd wrth gefn yn briodol ac yn unol â'r canllawiau
- iii. bod y Cyngor yn dechrau'r flwyddyn ariannol newydd ar sail gadarn a chynaliadwy

This confirms that:

- i. the 2026/27 budget remains deliverable
- ii. reserve levels are appropriate and compliant with guidance
- iii. the Council is entering the new financial year on a sound and sustainable footing.

Argymhellion Adroddiad Monitro'r Gyllideb yn Chwarter 4 o 2025/2026

Recommendations for Budget Monitoring Report for Quarter 4 of 2025/2026

Argymhelliad 1:

I dderbyn y cysoniad banc ar 31/03/2026 fel cofnod gwir a chywir o gyfrifon ariannol y cyngor cymuned.

Recommendation 1:

To accept the bank reconciliation at 31/03/2026 as a true and accurate record of the community council's financial accounts.

Argymhelliad 2:

Derbyn y wybodaeth monitro cyllideb ar gyfer 2025/26 fel cofnod gwir a chywir o sefyllfa ariannol bresennol y Cyngor Cymuned.

Recommendation 2:

To accept the budget monitoring information for 2025/25 as a true and accurate record of the current financial position of the Community Council.

Argymhelliad 3:

Defnyddio'r canlynol i dalu am weddill gwaith draenio Ynys Wen:

Recommendation 3:

Use the following to pay for the remaining Ynys Wen drainage work:

- i. £1,747.33 o danwariant 2025/26 Ynys Wen
- ii. £3,252.67 o Gronfeydd Wrth Gefn Ynys Wen

- i. £1,747.33 from the 2025/26 Ynys Wen underspend
- ii. £3,252.67 from the Ynys Wen Reserves

Argymhelliad 4:

Trosglwyddo £9,767.22 o'r Cyfrif Elusennol Ynys Wen i'r Cyfrif Cronfeydd Wrth Gefn Ynys Wen, fel bod yr arian yn ennill llog ac yn cael ei ddiogelu ar gyfer cynnal a chadw yn y dyfodol.

Recommendation 4:

Transfer £9,767.22 from the Ynys Wen Charitable Account into the Ynys Wen Reserve Account so the funds earn interest and are protected for future maintenance.

Argymhelliad 5:

Peidio â throsglwyddo costau cynnal a chadw Ynys Wen ar gyfer 2025/26 i'r Prif Gyfrif Elusennol.

Argymhelliad 6

Trosglwyddo'r balans heb ei ddyrannu o £3,542.12 o'r Prif Gyfrif i'r Cyfrif Cronfeydd Wrth Gefn Cyffredinol, lle bydd yn ennill llog.

Argymhelliad 7

Trosglwyddo balans y Cronfeydd Wrth Gefn Cyffredinol, sef £3,837.75, o'r Prif Gyfrif i'r Cyfrif Cronfeydd Wrth Gefn Cyffredinol, fel yr oedd wedi'i fwriadu pe bai'r gyllideb wrth gefn (contingency) ar gyfer 2025/26 heb ei defnyddio.

Argymhelliad 8

Trosglwyddo balans y cronfeydd wrth gefn wedi'u glustnodi, sef £5,429.25, o'r Prif Gyfrif i'r Cyfrif Cronfeydd Wrth Gefn Cyffredinol, gan sicrhau bod yr arian yn parhau wedi'i glustnodi ar gyfer y prosiectau cymeradwy, h.y. Rampiau cyflymder £2,500, Ffioedd Cyfreithwyr £900 a gwaith atgywirio'r cloc £2,029.25
Bydd hyn yn galluogi'r arian clustnodedig i ennill llog, tra'n aros wedi'i gylchynu ar gyfer eu defnydd penodol.

Argymhelliad 9:

Bod yr Aelodau yn nodi ac yn derbyn sefyllfa cyllideb 2026/27, gan gynnwys y gyllideb adennill gymeradwy o £77,432.57 a'r symudiadau cronfeydd wrth gefn diwedd blwyddyn a nodir yn yr adroddiad hwn.

Mae hyn yn cadarnhau:

- i. bod y gyllideb 2026/27 yn parhau i fod yn gyflawnadwy
- ii. bod lefelau'r cronfeydd wrth gefn yn briodol ac yn unol â'r canllawiau
- iii. bod y Cyngor yn dechrau'r flwyddyn ariannol newydd ar sail gadarn a chynaliadwy

Recommendation 5 :

Do not transfer Ynys Wen maintenance costs for 2025/26 to the main Charitable Account.

Recommendation 6

Transfer the unallocated balance of £3,542.12 from the Main Account into the General Reserve Account, where it will earn interest.

Recommendation 7

Transfer the General Reserve balance of £3,837.75 from the Main Account into the General Reserve Account, as was intended if contingency budget heading for 2025/26 was unspent.

Recommendation 8

Transfer the earmarked reserve balance of £5,429.25 from the Main Account into the General Reserve Account, with these funds remaining earmarked for their approved projects, i.e. speed ramps £2,500, Solicitors £900 and clock renovations £2,029.25.
This move allows earmarked reserves to benefit from interest while still being ring-fenced.

Recommendation 9:

That Members note and accept the 2026/27 budget position, including the approved breakeven budget of £77,432.57 and the associated year-end reserve movements outlined in this report.

This confirms that:

- i. the 2026/27 budget remains deliverable
- ii. reserve levels are appropriate and compliant with guidance
- iii. the Council is entering the new financial year on a sound and sustainable footing.