

Adroddiad at: Pwyllgor Cyllid a Phersonel
Report to: Finance and Personnel Committee
Dyddiad y cyfarfod: 08/07/2026
Date of meeting:
Pwnc: Adroddiad Monitro Cyllid Chwarter 1
Subject: Budget Monitoring Report Quarter 1
Adroddiad gan: Anwen Jones, Clerc a Swyddog Ariannol Cyfrifol
Report by: Anwen Jones, 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 1 o'r flwyddyn ariannol 2026/27, er mwyn galluogi'r pwyllgor i gynnig argymhellion i'r Cyngor ar gyfer penderfyniad.

Mae chwe argymhelliad sy'n deillio o'r adroddiad hwn i'w hystyried a'u cymeradwyo gan y Cyngor Llawn wedi'u rhestru ar ddiwedd yr adroddiad er hwylustod.

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

- Atodiad A: Cymod banc ar ddiwedd Ch1 2026/2027
- Atodiad B: Datganiad y gyllideb ar Ch1 o 2026/2027
- Atodiad C: Cashbook 2026/2027 (dogfen excel arwahan)

1. Cyllideb Ddiwygiedig 2026/2027 (gan gynnwys symiau a gariwyd ymlaen o 2025/26)

Y gyllideb a gymeradwywyd ar gyfer 2026/27 oedd £77,432.57. Yn dilyn cymeradwyo symiau i'w cario ymlaen yn eitem 27/2627 yng nghyfarfod y Cyngor Llawn ar 20/05/2026 (gweler cofnod 27/32627), ychwanegwyd cyfanswm o £5,427.94 at y penawdau cyllideb perthnasol. Felly, y gyllideb ddiwygiedig ar gyfer 2026/27 yw £82,860.51.

Gofynnir i'r Aelodau gymeradwyo'r gyllideb ddiwygiedig sy'n cynnwys y symiau a gymeradwywyd yn flaenorol i'w cario ymlaen.

Argymhelliad: Cymeradwyo'r gyllideb ddiwygiedig o £82,860.51.

2. Sefyllfa Gyllidol ar 30 Mehefin 2026

Cymeradwywyd cyllideb gytbwys o £77,432.57 ar gyfer blwyddyn ariannol 2026/27. Yn dilyn cymeradwyo symiau i'w cario ymlaen o 2025/26 gwerth £5,427.94, y gyllideb ddiwygiedig ar ddiwedd Chwarter 1 yw £82,860.51. Mae'r sefyllfa

Purpose of the Report

To provide the Finance and Personnel Committee with an overview of the Council's budget position at the end Quarter 1 of the 2026/27 financial year, in order to enable the committee to make recommendations to the Council for resolution.

The six recommendations contained within this report for Full Council's consideration and approval are listed at the end of the report for ease of reference.

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

- Appendix A: Bank reconciliation at Q1 2026/2027
- Appendix B: Budget monitoring statement at Q1 of 2026/2027
- Appendix C: 2026/27 Cashbook (separate Excel document)

Revised Budget 2026/2027 (including carry forwards from 2025/26)

The approved budget for 2026/27 was £77,432.57. Following the approval of budget carry forwards at 27/2627 during full council meeting 20/05/2026 (see minute 27/32627), a total of £5,427.94 has been added to the relevant budget headings. The revised budget for 2026/27 is therefore £82,860.51

Members are requested to approve the revised budget incorporating the previously approved carry forward amounts.

Recommendation: To approve the revised budget of £82,860.51

Budget Position at 30 June 2026

A breakeven budget of £77,432.57 was approved for the 2026/27 financial year. Following the approval of budget carry forwards from 2025/26 totalling £5,427.94, the revised budget at Quarter 1 is £82,860.51. The budget position presented

gyllidebol a gyflwynir yn yr adroddiad hwn yn seiliedig ar y gyllideb ddiwygiedig a nodir yn Rhan 1 ac mae'n ddarostyngedig i gymeradwyaeth y Cyngor Llawn.

Cyfanswm y gwariant a wariwyd hyd at 30 Mehefin 2026 yw £24,547.92, sy'n cynrychioli 29.6% o'r gyllideb flynyddol ddiwygiedig. Mae cyfanswm o £58,312.59 yn parhau ar gael o fewn y penawdau cyllideb ar gyfer gweddill y flwyddyn ariannol.

Cyfanswm yr incwm a dderbyniwyd hyd at 30 Mehefin 2026 yw £28,308.66, gyda £49,123.91 pellach o incwm cyllidebol i'w dderbyn yn ystod gweddill y flwyddyn.

Mae'r symiau a gymeradwywyd i'w cario ymlaen o 2025/26 yn cyfanswm o £5,427.94, ac erbyn 30 Mehefin 2026 roedd £2,669.76 wedi'i ddefnyddio, gan adael balans o £2,758.18 ar gael. Mae'r balans hwn wedi'i glustnodi'n bennaf ar gyfer yr anfoneb rhent sy'n weddill ar gyfer Maes Parcio'r Pentref 2025/26 gan Gyngor Sir Ynys Môn.

Safle net y Cyngor ar ddiwedd Chwarter 1 yw £6,430.50, sy'n adlewyrchu'r gwahaniaeth rhwng yr incwm a dderbyniwyd (gan gynnwys y symiau a gariwyd ymlaen sydd wedi'u defnyddio) a'r gwariant a wariwyd hyd yma.

Mae'r rhagolwg presennol yn nodi gwarged bychan o tua £496.87 erbyn diwedd y flwyddyn. Bydd y sefyllfa hon yn parhau i gael ei monitro drwy gydol y flwyddyn ariannol a'i hadrodd i'r Aelodau fel rhan o'r broses fonitro gyllideb chwarterol.

Ar ddiwedd Chwarter 1, mae'r Cyngor yn parhau mewn sefyllfa ariannol gadarnhaol. Roedd gan y Cyngor falansau arian parod o £57,766.22 ar 30 Mehefin 2026. Mae'r gwariant yn gyffredinol yn unol â'r disgwyliadau, mae'r symiau a gariwyd ymlaen yn cael eu defnyddio at y dibenion y'u bwriadwyd ar eu cyfer, ac mae'r rhagolygon presennol yn dangos bod y Cyngor yn parhau ar y trywydd iawn i sicrhau cyllideb gytbwys erbyn diwedd y flwyddyn ariannol. Bydd unrhyw amrywiadau sylweddol o'r gyllideb a gymeradwywyd yn parhau i gael eu monitro a'u hadrodd i'r Aelodau drwy adroddiadau monitro cyllideb yn y dyfodol.

Argymhelliad: Derbyn y wybodaeth monitro cyllideb ar gyfer Chwarter 1 a nodi sefyllfa ariannol bresennol y Cyngor.

within this report is based on the revised budget detailed in Part 1 and is subject to approval by Full Council.

Total expenditure incurred to 30 June 2026 amounts to £24,547.92, representing 29.6% of the revised annual budget. A total of £58,312.59 remains available within budget headings for the remainder of the financial year.

Total income received to 30 June 2026 amounts to £28,308.66, with a further £49,123.91 budgeted income expected to be received during the remainder of the year.

Approved carry forwards from 2025/26 total £5,427.94, of which £2,669.76 has been utilised by 30 June 2026, leaving a balance of £2,758.18 available. This balance is earmarked primarily for the outstanding 2025/26 Village Car Park rent invoice from the Isle of Anglesey County Council.

The Council's net position at Quarter 1 is £6,430.50, reflecting the difference between income received (including approved carry forwards utilised) and expenditure incurred to date.

The current forecast indicates a small year-end surplus of approximately £496.87. This position will continue to be monitored throughout the financial year and reported to Members as part of the quarterly budget monitoring process.

At the end of Quarter 1, the Council remains in a positive financial position. The Council held cash balances of £57,766.22 at 30 June 2026. Expenditure is broadly in line with expectations, approved carry forwards are being utilised for their intended purposes, and current projections indicate that the Council remains on track to achieve a balanced budget position by the end of the financial year. Any significant variations from the approved budget will continue to be monitored and reported to Members through future budget monitoring reports.

Recommendation: To receive the budget monitoring information for Q1 and note the Council's current financial position.

3. Rhagolwg o'r Sefyllfa Ariannol ar Ddiwedd y Flwyddyn

Yn seiliedig ar y gwariant, yr incwm a'r ymrwymadau hysbys presennol, rhagwelir y bydd y Cyngor yn cofnodi gwared bychan o tua £496.87 ar ddiwedd y flwyddyn ariannol. Bydd y sefyllfa ariannol a ragwelir yn parhau i gael ei monitro a'i hadolygu fel rhan o adroddiadau monitro cyllideb yn y dyfodol.

Argymhelliad: Nodi'r sefyllfa ariannol a ragwelir ar ddiwedd y flwyddyn ar gyfer 2026/27.

Projected Outturn at Year End

Based on current expenditure, income and known commitments, the Council is forecasting a small year-end surplus of approximately £496.87. The projected outturn will continue to be monitored and reviewed as part of future budget monitoring reports.

Recommendation: To note the projected outturn position for 2026/27.

4. Cymod Banc a Balansau Banc ar 30/06/2026

Gweler Atodiad A

Balans agoriadol ar 01/04/2026	£54,005.48	Opening Balance at 01/04/2026	£54,005.48
Cyfanswm Incwm (Ebr-Meh)	£28,308.66	Total Income (Apr-June)	£28,308.66
Cyfanswm Gwariant (Ebr-Meh)	£24,547.92	Total Expenditure (Apr-June)	£24,547.92
Balans ar 30/06/2026	£57,766.22	Balance at 30/06/2026	£57,766.22

Bank Reconciliation and Bank Balances at 30 June 2026

Also see appendix A.

Balans y Cyfrifon Banc ar 30/06/2026		Balance of Bank Accounts at 30/06/2026	
Cyfrif Elusennol – Busnes	£9,022.57	Business Charitable Account	£9,022.57
Cyfrif Wrth Gefn – Busnes	£35,242.51	Business Reserves	£35,242.51
Cyfrif Elusennol – Ynys Wen	£3,297.00	Ynys Wen Charitable Account	£3,297.00
Cyfrif Wrth Gefn – Ynys Wen	£10,204.14	Ynys Wen Reserves	£10,204.14
Cyfanswm	£57,766.22	Total	£57,766.22

Argymhelliad: Derbyn ac adolygu'r cymodiad banc a balansau'r cyfrifon banc ar 30 Mehefin 2026 a chadarnhau eu bod yn cyd-fynd â chofnodion cyfrifyddu'r Cyngor.

Recommendation: To receive and review the bank reconciliation and bank balances at 30 June 2026 and confirm that they agree with the Council's accounting records.

5. Trosolwg o Gyfrifon Ynys Wen – Chwarter 1 2026/27

Y gyllideb a gymeradwywyd ar gyfer Ynys Wen yn 2026/27 oedd £7,226.98. Yn dilyn cymeradwyo swm o £1,747.33 i'w gario ymlaen o 2025/26 ar gyfer gwaith adfer draenio oedd heb ei gwblhau, y gyllideb ddiwygiedig ar ddiwedd Chwarter 1 yw £8,974.31.

Cyfanswm y gwariant a wariwyd yn erbyn penawdau cyllideb rheolaidd Ynys Wen hyd at 30 Mehefin 2026 yw £1,643.16, gan adael £5,583.82 ar gael o fewn y gyllideb flynyddol.

Yn ogystal, gwariwyd £5,000.00 ar gwblhau'r prosiect gwaith adfer draenio yn Ynys Wen. Ariannwyd y gwariant hwn o'r swm a gymeradwywyd i'w gario ymlaen o gyllideb 2025/26, sef £1,747.33, ynghyd â £3,252.67 o Gronfeydd Wrth Gefn Ynys Wen, fel y

Overview of Ynys Wen Accounts – Q1 2026/27

The approved Ynys Wen budget for 2026/27 was £7,226.98. Following the approval of a carry forward of £1,747.33 from 2025/26 for outstanding drainage remedial works, the revised budget at Quarter 1 is £8,974.31.

Expenditure incurred against routine Ynys Wen budget headings at 30 June 2026 totals £1,643.16, leaving £5,583.82 available within the annual budget.

In addition, £5,000.00 has been spent on the completion of the Ynys Wen drainage remedial works project. This expenditure was funded from the approved 2025/26 budget carry forward of £1,747.33 together with £3,252.67 from Ynys Wen Reserves, as previously approved by the Council (minute ref 318/2526).

cymeradwywyd yn flaenorol gan y Cyngor (rhif cofnod 318/2526).
Mae'r incwm o ffioedd claddu hyd at ddiwedd Chwarter 1 yn cyfanswm o £3,297.00, sydd £1,319.00 yn uwch na'r gyllideb incwm flynyddol o £1,978.00.

Mae cyllideb Ynys Wen yn parhau mewn sefyllfa gadarnhaol a bydd yn parhau i gael ei fonitro drwy gydol y flwyddyn ariannol.

Argymhelliad: Derbyn y wybodaeth monitro cyllideb ar gyfer Ynys Wen ar ddiwedd Chwarter 1 a nodi'r sefyllfa ariannol gyfredol.

6. Sefyllfa'r Cronfeydd Wrth Gefn ar 30 Mehefin 2026

Dangosir balansau'r cronfeydd wrth gefn ar 30 Mehefin 2026 isod:

- Cronfeydd Wrth Gefn Busnes Cyffredinol: £29,813.26
- Cronfeydd Wrth Gefn Ynys Wen: £10,204.14
- Cronfeydd Wrth Gefn wedi'u Clustnodi: £8,787.46

Cyfanswm balans y cronfeydd wrth gefn ar 30 Mehefin 2026 yw £48,804.86.

Yn ystod Chwarter 1, defnyddiwyd yn llawn y cronfeydd wrth gefn wedi'u clustnodi a gymeradwywyd ar gyfer Draenio Ynys Wen (£1,747.33) ac Atgyweirio Siglenni (£922.40) at y dibenion y'u bwriadwyd ar eu cyfer. Yn ogystal, trosglwyddwyd £3,252.67 o Gronfeydd Wrth Gefn Ynys Wen tuag at gwblhau'r prosiect Gwaith Adfer Draenio Ynys Wen, fel y cymeradwywyd yn flaenorol gan y Cyngor.

Mae'r cronfeydd wrth gefn wedi'u clustnodi sy'n weddill yn parhau i gael eu cadw at eu dibenion cymeradwy, gan gynnwys Maes Parcio'r Pentref, Rac Beiciau, Twmpathau Arafu Traffig, Costau Cyfreithiwr a phrosiect Adfer y Cloc.

Bydd balansau'r cronfeydd wrth gefn yn parhau i gael eu monitro drwy gydol y flwyddyn ariannol.

Argymhelliad: Nodi sefyllfa'r cronfeydd wrth gefn ar 30 Mehefin 2026.

Income from burial fees at Quarter 1 totals £3,297.00, exceeding the annual income budget of £1,978.00 by £1,319.00.

The Ynys Wen budget remains in a positive position and will continue to be monitored throughout the financial year.

Recommendation: To receive the budget monitoring information for Ynys Wen at the end of Quarter 1 and note the current financial position.

Reserves Position at 30 June 2026

The reserve balances at 30 June 2026 are shown below:

- General Business Reserves: £29,813.26
- Ynys Wen Reserves: £10,204.14
- Earmarked Reserves: £8,787.46

The total reserve balance at 30 June 2026 is £48,804.86.

During Quarter 1, the approved earmarked reserves for Ynys Wen Drainage (£1,747.33) and Swing Repairs (£922.40) were fully utilised for their intended purposes. In addition, £3,252.67 was transferred from Ynys Wen Reserves towards the completion of the Ynys Wen Drainage Remedial Works project, as previously approved by the Council.

The remaining earmarked reserves continue to be held for their approved purposes, including the Village Car Park, Bike Rack, Speed Ramps, Solicitor Costs and Clock Restoration project.

The reserve balances will continue to be monitored throughout the financial year.

Recommendation: That Members note the reserve position at 30 June 2026.

[illegible]

Expenditure	Set Budget	Carry Over from 2025/26	Revised Budget at Q1	Expected Position at Q1	Actual Q1	Budget Remaining at end of Q1	Projected at year end	Reason
	£	£	£	£	£	£	£	
Translator	£924.00		£924.00	£231.00	£265.50	£658.50	£924.00	
Clerk	£10,439.16		£10,439.16	£2,609.79	£2,325.32	£8,113.84	£10,439.16	
PAYE/HMRC	£2,736.50		£2,736.50	£684.13	£1,132.78	£1,603.72	£2,736.50	
Employer NIC	£1,155.00		£1,155.00	£288.75	£0.00	£1,155.00	£1,155.00	
Pension	£0.00		£0.00	£0.00	£332.66	-£332.66	£705.00	
Staff Working from Home Expenses	£0.00		£0.00	£0.00	£63.00	-£63.00	£252.00	
Staff Mileage Expenses	£0.00		£0.00	£0.00	£0.00	£0.00	£0.00	
Members Allowance	£3,704.00		£3,704.00	£926.00	£0.00	£3,704.00	£3,704.00	
Chair's Allowance	£400.00		£400.00	£100.00	£0.00	£400.00	£400.00	
Training	£525.00		£525.00	£131.25	£0.00	£525.00	£525.00	
Office Costs	£525.00		£525.00	£131.25	£23.86	£501.14	£525.00	
Website/IT Support	£1,484.55		£1,484.55	£371.14	£176.41	£1,308.14	£1,484.55	
Room Hire	£275.00		£275.00	£68.75	£0.00	£275.00	£275.00	
Annual Membership	£715.05		£715.05	£178.76	£736.00	-£20.95	£736.00	
Donations	£600.00		£600.00	£150.00	£0.00	£600.00	£600.00	
Insurance	£2,934.25		£2,934.25	£733.56	£2,778.46	£155.79	£2,778.46	
Misc	£1,000.00		£1,000.00	£250.00	£0.00	£1,000.00	£1,000.00	
Bank Charges	£110.00		£110.00	£27.50	£0.44	£109.56	£110.00	
Audit	£330.00		£330.00	£82.50	£0.00	£330.00	£330.00	
VAT	£5,000.00		£5,000.00	£1,250.00	£2,424.69	£2,575.31	£5,000.00	
Contingency	£4,000.00		£4,000.00	£1,000.00	£0.00	£4,000.00	£4,000.00	
Events	£500.00		£500.00	£125.00	£40.96	£459.04	£500.00	
Election	£250.00		£250.00	£62.50	£0.00	£250.00	£250.00	
Ynys Wen	£7,226.98		£8,974.31	£2,243.58	£6,643.16	£2,331.15	£8,974.31	
Ynys Wen Carry Over 25/26		£1,747.33		£0.00		£0.00		Carried over for drainage remedial works
Parc Mwd	£19,570.89		£20,493.29	£5,123.32	£5,814.92	£14,678.37	£20,493.29	
Parc Mwd Carry Over 25/26		£922.40		£0.00		£0.00		Carried over for swing repair
Play Area	£2,500.00		£2,500.00	£625.00	£472.00	£2,028.00	£2,500.00	
Parc Branwen	£522.72		£522.72	£130.68	£242.00	£280.72	£522.72	
Footpaths	£2,138.40		£2,138.40	£534.60	£660.00	£1,478.40	£2,138.40	
Car Park	£4,592.07		£7,350.28	£1,837.57	£124.00	£7,226.28	£7,350.28	
Car Park Carry Over 2025/26		£2,758.21		£0.00		£0.00		Carried over due to Car Park Rent bill from IOACC not yet received for 2025/26
Bus Shelters	£750.00		£750.00	£187.50	£0.00	£750.00	£750.00	
Clock	£600.00		£600.00	£150.00	£291.76	£308.24	£600.00	
Other Assets/Open Spaces	£924.00		£924.00	£231.00	£0.00	£924.00	£924.00	
Twinning	£1,000.00		£1,000.00	£250.00	£0.00	£1,000.00	£1,000.00	
Total	£77,432.57	£5,427.94	£82,860.51	£20,715.13	£24,547.92	£58,312.59	£83,682.67	
Income	Set Budget	Carry Over from 2025/26	Revised Budget at Q1	Expected Position at Q1	Actual Q1	Budgeted Income Outstanding	Projected at year end	Reason
	£	£	£	£	£	£		
Precept	£68,094.72		£68,094.72	£17,023.68	£22,700.26	£45,394.46	£68,094.72	Precept paid in 3 stages during the year
Burial Charges	£1,978.00		£1,978.00	£494.50	£3,297.00	-£1,319.00	£3,297.00	Income from burial charges has exceeded the annual budget by £1,319 at Q1.
Leases / Meeting Room Hire	£330.00		£330.00		£10.00	£320.00	£330.00	
Misc Income / Bank Interest	£300.00		£300.00		£121.78	£178.22	£300.00	
VAT Refund	£5,000.00		£5,000.00	£1,250.00	£2,179.62	£2,820.38	£5,000.00	
Reimbursal/Refunds	£1,729.85		£1,729.85	£432.46	£0.00	£1,729.85	£1,729.85	
Total	£77,432.57		£77,432.57	£19,200.64	£28,308.66	£49,123.91	£78,751.57	
TRANSFER FROM RESERVES/CARRY OVER	Set Budget	Carry Over from 2025/26	Revised Budget at Q1	Expected Position at Q1	Actual Expenditure of Carry Over and Reserves at Q1	Remaining Carry Over Balance at end of Q1	Projected at year end	Reason
Carried Over (from 2025/26 budget)	£0.00	£5,427.94	£5,427.94	£1,356.99	£2,669.76	£2,758.18	£5,427.97	
Transfer from Reserves	£0.00	£0.00	£0.00	£0.00	£3,252.67	-£3,252.67	£3,252.67	Ynys Wen reserves used to pay towards final Ynys Wen Drainage Remedial Works invoice
Total	£0.00	£5,427.94	£5,427.94	£1,356.99	£5,922.43	-£494.49	£8,680.64	
TOTAL INCOME & CARRY OVER	£77,432.57	£5,427.94	£82,860.51	£20,557.63	£34,231.09	£48,629.42	£87,432.21	
Budget Balance at Start of Year	£0.00							Balanced Budget at Start of Year: £0.00
Net Position					£6,430.50			The Q1 Net Position shows how much more income has been received than has been spent by the end of Quarter 1.
Forecast Year-End Surplus (+)							£496.87	The projected year-end position shows the estimated difference between income and expenditure at the end of the financial year

**Argymhellion Adroddiad Monitro'r Gyllideb yn
Chwarter 1 o 2026/2027**

Argymhelliad 1:

Cymeradwyo'r gyllideb ddiwygiedig o £82,860.51.

Argymhelliad 2:

Derbyn y wybodaeth monitro cyllideb ar gyfer
Chwarter 1 a nodi sefyllfa ariannol bresennol y
Cyngor.

Argymhelliad 3:

Nodi'r sefyllfa ariannol a ragwelir ar ddiwedd y
flwyddyn ar gyfer 2026/27.

Argymhelliad 4:

Derbyn ac adolygu'r cymodiad banc a balansau'r
cyfrifon banc ar 30 Mehefin 2026 a chadarnhau eu
bod yn cyd-fynd â chofnodion cyfrifyddu'r Cyngor.

Argymhelliad 5:

Derbyn y wybodaeth monitro cyllideb ar gyfer Ynys
Wen ar ddiwedd Chwarter 1 a nodi'r sefyllfa ariannol
gyfredol.

Argymhelliad 6:

Nodi sefyllfa'r cronfeydd wrth gefn ar 30 Mehefin
2026.

**Recommendation for the Budget Monitoring
Report for Quarter 1 of 2026/2027**

Recommendation 1:

To approve the revised budget of £82,860.51

Recommendation 2:

To receive the budget monitoring information for Q1
and note the Council's current financial position.

Recommendation 3:

To note the projected outturn position for 2026/27.

Recommendation 4:

To receive and review the bank reconciliation and
bank balances at 30 June 2026 and confirm that they
agree with the Council's accounting records.

Recommendation 5:

To receive the budget monitoring information for Ynys
Wen at the end of Quarter 1 and note the current
financial position.

Recommendation 6:

That Members note the reserve position at 30 June
2026.