CYNGOR CYMUNED LLANTRISANT
LLANTRISANT COMMUNITY COUNCIL

Parish Office
Newbridge Road
Llantrisant
CF72 8EX

01443 223796
office@llantrisant-cc.gov.wales
Clerk: Mr G E Hopkins JP BA(Hons)

Swyddfa'r Plwyf
Heol Pontnewydd
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Clerc: Mr G E Hopkins JP BA(Hons)

21st November 2024

COMMITTEE SUMMONS

TO: MEMBERS OF THE FINANCE AND GENERAL PURPOSES COMMITTEE

YOU ARE SUMMONED to a meeting of the **FINANCE AND GENERAL PURPOSES COMMITTEE** of Llantrisant Community Council to be held on **TUESDAY 26TH NOVEMBER 2024** at 6.30pm at **LLYS Y CWM, BEDDAU**.

The Agenda for the meeting is attached.

I should be grateful if you would confirm your attendance.

Yours faithfully,

Geraint Hopkins

MR. G. E. HOPKINS J.P.

CLERK

DISTRIBUTION:

COMMITTEE CHAIR:	(Cllr R. Hunt)
COMMITTEE MEMBERS:	(Cllrs M. Davies, J. Barton, P. Davies, D. Nicholas, D. Myles, Dr. C. Preston, E. Townsend Jones
STAFF:	RFO

CYNGOR CYMUNED LLANTRISANT

LLANTRISANT COMMUNITY COUNCIL

A MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE TO BE HELD ON <u>TUESDAY 26th NOVEMBER</u> AT 6.30PM AT LLYS Y CWM, BEDDAU.

AGENDA

Item		Page
1.	**Apologies for absence** To receive any apologies of absence from Members.	
2.	**Declarations of Interest** To receive disclosures of personal interest from Members in accordance with the Code of Conduct.	
3.	**Beddau and Tynant Community Library Annual Report** To receive a Report and set of Accounts from Beddau and Talbot Green Community Library, and in accordance with Minute FC/23-24/76 (iii) to agree that £6,000 be supplied to the library during the financial year 2025/2026.	4 to 7
4.	**Support of local Food banks**	
	i) To receive a report and set of accounts from Beddau, Llantrisant and Talbot Green Food Hub;	8 to 11
	ii) To note the information provided by Beddau Welfare in terms of food bank provision;	12 to 14
	iii) To receive a request for funding from Salem Food Bank;	15 to 17
	iv) To note and consider an appeal for assistance from Tonysguboriau Primary School Pantry	
5.	**Support for Llantrisant Guildhall** In accordance with previous discussions at Council, to consider recommending that the Events Committee consider providing Llantrisant Guildhall with an annual sponsorship of their events.	

6.	**Section 137 Letter (Expenditure Limit)** To note the letter from Welsh Government regarding the Section 137 expenditure limit for 2025/26.	18 to 19
7.	**Year to Date Accounts** To review the accounts for the year to date (end of Quarter 2) and consider recommending any virements as advised in the Report of the Clerk and Responsible Finance Officer.	20 to 30
8.	**Draft Budget and Precept 2025/2026**	
	(i) To consider the Report of the Clerk, and make recommendations to Council for fees and charges for 2025/26.	31 to 34
	(ii) To consider the Report of the Clerk and make recommendations to Council for a Budget for the Council for 2025/26; and	35 to 48
	(iii) To consider the report of the Clerk and make recommendations to Full Council for the precept for the financial year 2025/26.	49 to 50
9.	**Financial Regulations** To consider adopting a revised set of Financial Regulations as recommended by One Voice Wales.	51 to 69
10.	**Financial Risk Assessment** To note the updated financial risk assessment in line with the recommendation of the internal auditor.	70 to 73
11.	**Independent Remuneration Panel for Wales** To note the Report of the Clerk containing an excerpt of the IRP Panel for Wales Report 2025/2026 and consider its recommendations in respect of town and community councils.	74 to 80
12.	**Urgent Items** To consider any matters which the Chair has determined reasonably to be urgent.	

MR. G. E. HOPKINS J.P.
CLERK

Beddau & Tynant Community Library (BATCL)

Annual Report, September 2023-24

Library Services

Being a Library is at the heart of everything we do, but we do so much more than lend books. In addition to our stock of books which we keep updated with new purchases' we also offer:

Five free public access computers
Printing and copying facilities
Free access to Ancestry & Find my Past

We have upgraded all our PCs to Windows 11 this year

Library Figures

There are currently 1648 library members. Our Facebook page has 1.2k followers.

Below is a table showing the number of books borrowed each month per year:

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
January		236	257	194	191	248	118	186	186	197
February	109	247	196	205	171	255	104	174	179	171
March	352	191	145	172	232	353	120	174	92	117
April	245	292	182	201	243	0	131	268	219	146
May	297	261	97	156	247	36	148	175	149	128
June	337	307	185	168	248	15	181	227	179	162
July	253	255	294	213	328	28	159	196	291	218
August	328	396	313	364	325	100	148	240	309	266
September	312	279	303	291	335	133	202	183	240	115
October	333	271	232	253	243	157	172	190	192	160
November	322	246	224	221	234	131	156	154	168	
December	193	189	128	118	121	160	161	134	122	
Total Loans	**3081**	**3170**	**2556**	**2556**	**2918**	**1616**	**1800**	**2301**	**2326**	**1680**

On average 160 books a month are loaned, including the Covid years. The number of book loans however does not represent the footfall for the library as many people use the free computers and attend the activities without borrowing a book. The Monday Club provides talks, craft sessions, film afternoons, etc. to tackle isolation and loneliness for those aged 50+.

Year	No. of borrowers added	
2017	972	Set up
2018	205	
2019	179	
2020	50	
2021	19	
2022	93	
2023	71	
2024	60	To September

2023-4 Highlights

- October 2024 Litter Free Beddau and Tynant offered a Halloween themed craft and costume swap. This was aimed at fulfilling their 'Reduce, Reuse, Recycle' purpose.
- November 2024 The Library became HQ for Litter-Free and they held their AGM
- December 2024 We worked in partnership with Llantrisant Community Council and Litter-Free to stage the events and ceremony around switching on the Christmas Lights. The RCT Wind Band accompanied the communal Carol Singing, and there was great support from local residents. The Lights were turned on by local resident, Julie Edwards, who the Council had already supported for her work with raising mental health awareness locally.
- March 2024 We worked with every class in Gwaunmiskin Primary School in the run up to the celebrations for World Book Day
- April 2024 We hosted an RCT Consultation Event on the Local Development Plan. Turn out was very good and residents came with many questions and comments. RCT have undertaken to hold further similar events here in future.
- July 2024 we launched the Summer Reading Challenge with a Science event in the Library. Many children and their parents enjoyed an afternoon of hands on science, and the challenge again gave us the opportunity to recruit more younger members.
- September 2024 We were happy to support the Annual Beddau and Tynant Summer Fair with a stall which helped raise funds and, most importantly, awareness.

In addition to those events the following activities also take place regularly :

- Hosting local authors, Stephen J Preston and Mark Dorey
- Film afternoons

- Evening reading group
- Creative writing group
- Hosting Babi's Bach for a performance of 'The Snowman'
- Hosting RCT Baby Beats for a 4 week course
- Monthly drop-in autism advice sessions working with Autistic Minds Charity
- PACT meetings
- History Group
- Free monthly craft sessions which started in October using Co-op funding.
- We hosted a new group, Beddau and Tynant Community Singers from the late summer
- Several mental health activities
- Decorating the Library for events such as the National Eisteddfod

The Monday Club

The Monday Club deserves a separate mention. Founded in the Library, but now independent, they provide a wide range of speakers and activities particularly aimed at the over 50s. Members and attendees have a very positive outlook towards the Club and the Library.

The Fabric of the building

We have had the cladding on the outside of the building repaired and new security lights fitted.

Conclusion

In summary, the library is committed to promoting organisations and activities which enhance the social, educational, physical and mental wellbeing of the local community. We seek to improve the quality of life for people of all ages, economic status and educational attainment, through the provision of a welcoming and inclusive environment and free access to a wide range of resources. We do so with the important support of Llantrisant Community Council, and, just as importantly, our volunteers. We would like to thank them all, Council, Councillors and Volunteers. We couldn't do it without you!

Julie Barton
Chair
Library Trustees
November 2024

Beddau & Tynant Community Library

Accounts 2023-2024

	2023-24	2022-23
OPENING BALANCE:	**£9736**	**£12209**
EXPENDITURE		
Gas	£692	£403
Electricity	£1212	£736
Water/sewerage rates	£182	£164
Telephone / wifi	£1236	£1021
Book purchases	£1147	£1169
Insurance	£988	£988
Licences (PRS etc.) & Auditing	£683	£681
IT equipment / software renewals	£1168	£1374
Consumables, stationery, cleaning materials etc	£305	£304
Building maintenance (internal & external)	£1002	£3750
Fire risk assessment	£760	£463
Boiler maintenance	£65	£63
Events	£1275	£491
Expenditure Total	**£10715**	**£11607**
INCOME		
Donations (tubs, sales, teas, etc)	£742	£438
Fundraising (book sales, events, etc)	£717	£594
Room hire	£589	£513
Dedicated Grants	£2003	£1663
Matched Funding /Gift Aid	£547	£426
Llantrisant CC Grant	£5500	£5500
Income Total	**£10098**	**£9134**
CLOSING BALANCE:	**£9119**	**£9736**

RESERVED FUNDS* £30,000.00 £30,000.00

*Roof (due for repair/replacement), building maintenance, etc.

BLT Foodhub

Community Centre

Beddau

Report to Llantrisant Community Council Finance Committee Meeting

26th November 2024

This year's report covers thirteen months of activity, whereas last year's covered ten months.

Current Situation

At the beginning of December we moved, very happily, and with great help from Llantrisant Community Council, its staff and ISG Ltd (Contractors at the new Bryn Celynnog building), into our premises at the Community Centre.

We continue to provide food parcels to people, families and single people who come to collect from the Community Centre every Friday morning. We also currently deliver to people with health problems, or who are unable to access the Hub. We have consistently provided an average of 18 families and 10 single people every week. The number of parcels is lower since the change in Tonysguboriau School (see below).

These are not always the same people, so in total we have provided parcels to around 40 different families and 20 different single people during the course of the year. Our clients use us when needed but are not known to abuse this provision. Each week we help to feed about 70 people, as the average household size in the UK is 2.4 people.

Last Christmas we distributed 35 Christmas food parcels, to enable everyone to have a special Christmas dinner. We also, with the help of some extra volunteers and donations, were able to give 53 gift 'shoe boxes' containing presents specifically tailored for the age and gender of the children. We heard back from one of the schools that for one family, sadly, this was the only present the children received.

Every week we make six pick ups of food from Aldi, Sainsburys and Greggs. In addition to helping to avoid food waste, this contributes hugely to the value of our parcels, and allows people to have extra treats which they may not be able to afford.

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Just from Greggs, almost unbelievably, on a good week we will get over £250 worth of goods.

We currently have seven volunteers, and between us we contribute around 30 hours of our time unpaid on a weekly basis. By and large, as you will see from our financial report we claim no expenses, although they are made easily available to any volunteer who requests them.

Local schools

We continue to have close and supportive relations with several local schools.

In September Tonysguboriau Primary School changed to a pantry model of assistance to families, instead of the direct receipt of parcels from us. Their aim is to extend outreach to parents in a more inclusive way, and we fully support them in this. We now provide them with food products as requested to ensure their shelves are kept supplied.

We continue to supply parcels for specific families to Gwaunmiskin, Llantrisant and Llwyncrwn Primary Schools at their request, but plan to discuss whether they are able to make the change to the pantry model in the New Year.

We supply lunch materials on request to the BASE unit at Bryn Celynnog Secondary School, as many pupils arrive without lunch. We also have agreed to provide them with what they need for cookery classes, as they plan to become a 'cost free' school.

Finances

Attached is our balance sheet for the accounts from 18.10.2023 to 11.11.24

In July, we were able to open aTreasurers account with Lloyds Bank, which has made life much easier, although we remain grateful to Dragon Savers for their help.

In comparison with the previous accounts, there are several things to note:

- Our monthly spend on food remains roughly the same due to the food pick ups we do.
- Our outgoings on equipment were necessarily much higher, due to our move
- Our rent is much higher than the previous voluntary contribution to Cwm Welfare Hall
- Within the month of September we have supplied 1 additional family and 2 single people. So far this month we have supplied an additional family and single person and this will, of course, add to our ongoing costs.

Llantrisant Community Council remains our primary grant provider, and we are grateful for the fact that this hugely contributes to ensuring we can buy our basic and essential foodstuffs.

There is still much to do in terms of reaching out to those in need. We have established good long-term links with our schools but in the new year we would wish to investigate the best way to support the older members of our community and now that we are firmly established in our new premises this will be our focus going forward.

Moving Forward

This last quarter Jane and I have decided to stand down as Committee members and volunteers and hand the reins to a younger crew. We are committed to a successful hand over to a new Committee in the AGM in January and in order that they can build on the previous success of the Food Hub both Jane and I will continue in support roles until the end of March.

The new committee will continue to build on what has been achieved in the last two years and would appreciate your support while building their experience in this situation.

Gail, the new Treasurer, is unable to be in the Finance meeting as she is on a previously booked holiday but Council members are welcome to come and meet us all in the Hub at any time.

We hope you feel able to support us with this objective and would be delighted to receive a grant in order to make this a possibility.

Anne Callow, Secretary

Jane Ellis, Treasurer 19.12.24

BLT Food Hub **Finance Report 18/10/23 -18/11/24**

Balance of Funds	
Lloyds Treasurers Account	£ 9,951.89
Petty Cash	£ 334.73
Total	**£ 10,286.62**
Income	
Grants	
Llantrisant Community Council	£ 5,000.00
Donations	£ 5,771.40
Fete Profits	£ 855.68
Total Income	**£ 11,627.08**
Outgoings	
Purchase of Food and Sundries (Aldi, Sainsburys, Makro etc)	£ 8,363.42
Purchase of larger equipment (Freezers, racking etc necessary to equip Community Centre	£ 2,245.52
Volunteer Expenses	£ 261.70
Contribution to Cwm Welfare Hall	£ 160.00
Rent paid to Llantrisant Community Council For use of Community Centre	£ 2,000.00
Total Expenditure	**£13,030.65**

Jane Ellis, Treasurer, BLT Food Hub 18/11/24

We Keep a Welcome in The Welfare

CWM & LLANTWIT

WELFARE HALL SCHEME

Proposed to be converted to a CIO namely:

Cwm Welfare Community Hub

Tynant Road
Beddau
Pontypridd
CF38 2DA

Phone: 07990 331234
Email: sec.cwmwelfare@outlook.com

CWM & LLANTWIT 19 33 WELFARE HALL

Your Voice, Your Choice, Community Progress for All!

We are a not-for-profit registered charity, looking to re-register as a Charitable Incorporated Organisation with the support of CISWO.

The charity has been operating since 1962 and we are keen to offer a wide range of services to cater for the needs of the whole community. We are seeking to develop partnerships with community groups to enable us to maximise the opportunities of multiple grants to fund the redevelopment of our infamous Welfare Hall.

Long-term aim is that we are able to generate opportunities for paid work, uplift and create opportunities for volunteers to learn new skills. improve engagement with our local community, mobilise existing supporters whilst working to engage new supporters and to work collaboratively together to encourage community cohesion.

We understand that to be successful, we need to focus on community fundraising by engaging with long-term supporters, corporate donors and beneficiaries that contribute to the decisions on how funds are spent. This means a cultural and organisational rethink about what we have always done and how we are going to do things differently that still encourages our supporters who are already invested emotionally and financially with community fundraising to feel good about their giving and ideally placed to take a stronger lead in raising funds that benefits all hub users.

Proposal

The Beddau Food Hub previously operated from our premises with several collections being awarded through Camau Cyntaf I Ddysgu CBC Neighbourly collection for surplus project, managed by Lisa Thomas, lead trustee at the Welfare Hall. The company shares surplus food with local groups that have included Beddau Food Hub, Salem, Ynysybwl groups and First Steps Nurseries.

We have continued to offer surplus food to people at the Welfare Hall from donations provided by other groups and whilst this has not been to the same level as previous years, the opportunity of working together with Beddau Food Hub is something we would truly relish at the Welfare Hall to ensure that right people receive the right support. This is not just the food bundles they receive, but the unlimited opportunities that could be generated.

Training could be provided to volunteers, who could act as advocates in signposting community families and encouraging them to engage in other services that may offer them additional benefits and avenues for support when needed.

We feel that with appropriate funding and subject to the Beddau food hub wishing to return to our community building, we would truly welcome a potential amalgamation, which would maximise storage space available to them and allow us to meet the demand, if possible, of the community.

The trustees are keen to maximise opportunities with other local community groups and happy to support them in registering their services as an identified or constituted group or charity to enable them to apply for funding that will benefit the Hall by using our facility to undertake their activities, but also for funding to support other projects that the BFH would like to consider as part of their model.

Community Capacity Buildings can provide opportunities for people to participate more fully in society and to involve them in a collective effort so they can gain confident in their own abilities and their ability to influence decisions that affect them, and we are really eager to encourage community participation in redeveloping the Welfare Hall into a true and authentic Community Hub.

Partnership Working

Through partnership working, we can actively contribute towards strengthening community engagement work and helping to overcome any barriers to participation in group activities, attending community groups or services and food collection pick-ups and keen to express our interest in care and support for our vulnerable adults through for a community pharmacy outreach programme to increase access to healthcare services.

We see volunteers and external organisations as partners and acknowledge their contribution and expertise in supporting our charitable fundraising activities and trust this support will continue with extending access to our community food bank for families.

We are keen to work together with school and stakeholders in developing innovative ideas that will support the growth of our community building and to help us provide a positive contribution to community life and people of all ages.

Proposed timeline

Description	Comp By	NOV	DEC	JAN	Outcome/Next Steps
Start discussions with BFH	LT/JB	✓			
Confirm business structure and identify any potential risks	LT/JB	✓			Confirm legal entity, opportunities to access grants/funding or restructure.
Plan possible amalgamation and work with volunteers to identify what this will look like	CR /ME		✓		Visit premises, clarify needs and space, ask volunteers their views and ideas for improvement
Confirm if equipment or resources will transfer and identify where this will be located for safe storage	CR /ME		✓		Confirm with staff and agree location of any equipment within the Welfare Hall.
Governance, policies and procedures, training, safeguarding and FH ensuring they collaborate with the WH	All & Vols / CC		✓		Ensure all proposed works are completed for the BFH to be ready to transfer to the WH.
Set moving date	All & Vols / CC		✓		Ensure all proposed works are completed for the BFH to be ready to transfer to the WH.
Clean up days	All & Vols		✓	✓	Sort out space, identify storage, consider grant for reusable BFH/Welfare Hall bags promoting Hall /BFH advertising.
Notify community of changes	TM /KD /NB			✓	Advertise, promote and arrange posters, in local community centre, shops, library etc

All subject to funding. Any funding to support the project would be welcomed.

LLANTRISANT COMMUNITY COUNCIL
APPLICATION FOR GRANT AID 2024/2025

Name of Organisation: Salem Baptist Church - Foodbank
(This must be the same as the bank account where payment is to be made.)

Where does your organisation normally meet? Salem Baptist Church, Tonteg

How often does your organisation normally meet? Weekly (Saturday)

Number of members: 80 Age range of members: 2 to 85

	Beddau & Tynant	Llantrisant & Talbot Green	Outside Ward
No. of members resident within each community ward:	23	7	55

How much grant are you requesting? £2,000

What is your organisation requesting grant funding for?

To purchase food, for those who are struggling to provide food for themself's.

we have been opertaional as an independant foodbank, based in Salem Tonteg. Supporting single, couples and familie sin the area for about 5 years, we are self funding and reach out to the comunity on a regular basis to help those who are struggling. We provide base food, hygene and cleaning products to our clients and try and support them in what ever means that is.
we cover the Beddau and Llantrisant area to those who are not eligable for the trussle trust food vouchers. some people come weekly others come on an adhoc basis. we

Did you receive a Community Council grant last year? No

If YES, state how the grant was spent & the difference it made to your organisation
(continue on a separate sheet if needed):

We have previoulsy been provided a community grant from Church Village and Tonteg ward, not Llantrisant.

Give information about your most recent annual accounts or financial statements:

Total income during year: £ 7536

Less total spent during year: £ 9790

Surplus or deficit for the year: £ -2254.28

Reserves if any: £ 0.0

PLEASE ATTACH A COPY OF YOUR MOST RECENT BALANCE SHEET

Responsible Officer Name: francis hunt

Address: [redacted]

Landline: N/A Mobile: 07519662919 Email: francis.h.hunt@gmail.com

We would prefer to pay any grant awarded directly into the organisation's bank account. Please provide the group bank account details:

Account Name: Salem Baptist Church

Account Number: [redacted]

Data Protection Statement

As part of its grant-making activities, Llantrisant Community Council processes and uses data that applicants provide about their organisations, beneficiaries and the applicants themselves.

The Council obtains and uses such information to assess applications, monitor the use of funding, conduct evaluations and publicise its grant-making. This includes use of contact information provided to individuals and organisations who are interested in joining the organisation or working with the organisation for the good of the community. Information will not be provided to businesses for marketing purposes.

From time to time the Council may need to share the information for other purposes, including:

i) Determining, preventing or detecting crime ii) As part of external auditing requirements.

By submitting applications and reports to Llantrisant Community Council, you give explicit consent for the Council to use such data accordingly.

Please sign to show that you accept that the information provided on this form will be used in this way:

Signed: On behalf of Salem Baptist Foodbank (Sa (Organisation name)

PLEASE RETURN TO: The Clerk, Llantrisant Community Council,
Parish Office, Newbridge Road, Llantrisant CF72 8EX
office@llantrisant-cc.gov.wales
NO LATER THAN 30th SEPTEMBER

NB: A CURRENT BALANCE SHEET FOR THE LAST COMPLETE FINANCIAL YEAR MUST BE FORWARDED WITH THIS APPLICATION.

Applications received after 30th September will not be considered.

SALEM BAPTIST CHURCH - FINANCIAL STATEMENT 2023

INCOME

	2023	2022
Membership	27173.38	26780.03
Collections	3367.86	2472.92
Gift Aid Claimed to 31.3.23	6616.00	6549.25
	37157.24	**35802.20**
Rent(Vestry)	986.50	1345.00
Donnations for Charity	754.93	1297.90
Graveyard	1230.00	1190.00
Bank Interest	556.75	
Non members contributions	4166.41	3465.00
CCLA Bank Interest	1775.44	
Summershine	1275.47	
Funerals/Weddings	200.00	1745.00
Shalom Donations	90.00	1210.00
Foodbank donations	7536.62	7179.50
Community grant	13727.20	2500.00
Bequests/Donations	610.20	2919.18
Stewardship fund	789.06	962.39
Misc	700.58	447.38
TOTAL	**71556.40**	

Current account at Lloy(	**31.12.23**	**16566.49**
Bus A/C Lloyds TSB	**31.12.23**	**62868.37**
CCLA Bank		**50000**
Total Chapel Assets		**129434.86**
(Including ringfenced money)		

EXPENDITURE

	2023		2022
Ministry(Stip,Exp,Pension, Inc Tax)			10873.00
Visiting Ministers	3040.00		1700.00
Gas, Electricity, Water	8028.22		4089.14
Building Insurance	982.61	**12050.83**	953.03
Graveyard/Grass cutting)	2810.00		2150.00
Funerals/weddings	1100.48		530.00
Domain/Wifi/Zoom	866.89		715.70
SWBaps and EG Bap : Subs/Con Budget	1286.00		1175.08
Christian Copyright + music licence	551.70		505.77
BBs/Yth4Christ/SunSch/Summershine	2140.72		968.11
Building Repairs and upgrade	2056.74		771.12
Warm Rooms/Packs	869.22		452.22
Cleaning	1272.58		
Photocopier	487.51		578.05
Shalom	3780.95		1893.90
Levelling up	6606.24		452.44
Foodbank	9790.90		4990.33
Youth Worker - Alun Davies	1775.00		985.00
Admin - Helen Ede	1050.00		980.00
Misc	1417.45		1270.27
Charities	4135.00	41997.38	
	TOTAL	**54048.21**	

Ringfenced money held by Salem

Shalom	2676.38
Fellowship Fund	1160.00
Supercooks	82.65
Garden Fund	599.22
Eden Bus	947.74
Foodbnk/~~Shalem~~	19648.90
BBs	304.73
Total Rinfenced	**25419.62**

Signed:
Audited by Connect Supply
Financial Examiner: Carol Bayliss

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Llywodraeth Cymru
Welsh Government

Clerks of Community and Town Councils,

Directors of Finance,

County and County Borough Councils

4 November 2024

Dear Clerk,

Appropriate Sum under Section 137(4)(a) of the Local Government Act 1972 -

Section 137 Expenditure Limit for 2025-26

This is to notify you that the appropriate sum for the purposes of section 137(4)(a) of the Local Government Act 1972 (the 1972 Act) for Community and Town Councils in Wales for the financial year 2025-26 is £11.10

Section 137(1) of the 1972 Act permits each Community or Town Council to incur expenditure for purposes for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure incurred. Community and Town Councils are also permitted under section 137(3) to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2025-26 will be £11.10 per elector.

For the financial year 2025-26, the appropriate sum for the purposes of section 137(4)(a) is calculated by applying the formula set out in Schedule 12B to the 1972 Act. The Retail Prices Index increased by 2.68% between September 2023 and September 2024. This means that, by application of the formula, the appropriate sum for the financial year 2025-26 increases from £10.81 to £11.10 per elector.

For clarity, the Local Government and Elections (Wales) Act 2021 includes provision which enables 'eligible community councils' to exercise the General Power of Competence. The power for Community and Town Councils to exercise the General Power of Competence came into force on 5 May 2022.

Welsh Government Llywodraeth Cymru
Cathays Park Parc Cathays,
Cardiff Caerdydd. CF10 3NQ

Llywodraeth Cymru
Welsh Government

The relevant ***statutory guidance for community and town councils*** explains the interaction between the two powers (i.e. the general power of competence and the power under s.137 of the 1972 Act). Community and town councils exercising the General Power of Competence are not subject to an expenditure limit, but other conditions apply. For all other community and town councils, the limit set out in this letter will apply.

Yours sincerely

Martin Bull
Local Government Finance Policy Sustainability Division

Welsh Government Llywodraeth Cymru
Cathays Park Parc Cathays,
Cardiff Caerdydd. CF10 3NQ

LLANTRISANT COMMUNITY COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE

REPORT OF THE CLERK AND THE RESPONSIBLE FINANCE OFFICER

REVIEW OF THE ACCOUNTS TO THE END OF QUARTER TWO

INTRODUCTION

The following report details information on spending for the various cost centre heading for the first 6 months of the year, compared to information over the previous 4 years and the budget for this financial year.

The review of the accounts to the end of quarter two fulfils two functions.

1. It allows members to review the current year budget and spending.
2. It allows members to propose any virements required to ensure the plans for the remainder of the financial year are accounted for.

A column has been included which shows the percentage of the budget spent. Ideally this will be close to one of three figures

0% - budget codes which have not happened yet i.e. grant allocation

50% - the majority of regular bills – salaries, gas, etc that reflect 6 months spend out of a 12-month budget

100% - annual costs already paid such as insurance and membership fees

ADMINISTRATION

Interest continues to exceed budget which is a positive considering the increase costs being experienced in many areas of expenditure.

Computer costs include all the software required for the 3 office computers, the workshop computer and the Councillors tablets. RBS Accounting and hall booking, anti-virus and Microsoft365 have already been paid for the year. Payroll software, £164 last year, Adobe Acrobat Pro (x2) £485, ItemIt £400, Zoom for meetings - £78 for 6 months, Webhosting and 25 email addresses, £270 for 6 months. Total still to pay £1397. Plus, any costs for computer support if as happens there is a problem with our desktops. Computer costs will therefore be minimum of £717 overspent by the end of the financial year. A letter was sent to RBS querying the high level of fees, however enquiries into other council software packages showed that their costs are inline with other packages available.

Telephones, this includes costs related to the office telephones and broadband. Still to pay £300 for 6 months. Aswell as the 4 staff mobile phones. £220 for 6 months. Leaving a total of £520 still to pay this financial year. There is only £287 available. The BT contract has increase by approximately £10 per month since this budget was set and there was only 3 staff mobiles last financial year, another was purchased for the Halls Caretaker.

The council annual insurance policy cost £30 more than was budgeted. It is proposed to vire £800 from the Contingency fund to cover the overspend on computers. It is proposed to vire £300 from the Contingency fund to cover the overspend on telephones. It is proposed to vire £30 from audit fees and bank charges to cover the overspend on insurance.

Administration	End of Year	End of Quarter 2					Current	%	Remaining
	2023/24	2020/21	2021/22	2022/23	2023/24	current	Annual Bud	Spent	funds for the year
Photocopying	£ 58	£ -	-£ 11	£ 120	£ 43	53	£ 100	53%	47
Interest	£ 5,242	£ 113	£ 12	£ 505	£ 2,414	3246	£ 3,500	93%	254
TOTAL INCOME	**£ 5,300**	**£ 113**	**£ 1**	**£ 625**	**£ 2,457**	**£ 3,299**	**£ 3,600**		**£ 301**
Photocopying	£ 1,529	£ 422	£ 620	£ 696	£ 665	£ 756	£ 1,800	42%	£ 1,044
Computer Costs	£ 3,030	£ 909	£ 1,410	£ 790	£ 1,344	£ 2,070	£ 2,750	75%	£ 680
Postage	£ 106	£ 67	£ 3	£ 5	£ 6	£ -	£ 80	0%	£ 80
Telephones	£ 1,129	£ 329	£ 238	£ 353	£ 650	£ 563	£ 850	66%	£ 287
Stationery	£ 294	£ 34	£ 114	£ 160	£ 176	£ 76	£ 300	25%	£ 224
Sundries	£ 99	£ -	£ 14	£ 32	£ 15	£ 70	£ 100	70%	£ 30
Audit Fees & Bank charges	£ 1,205	£ 402	£ 417	£ 399	£ 359	£ 379	£ 1,200	32%	£ 821
General Insurance	£ 4,305	£ 3,468	£ 3,593	£ 4,040	£ 4,305	£ 4,530	£ 4,500	101%	-£ 30
Elections	£ -	£ -	£ -	£ -	£ -	£ -	£ 11,240	0%	£ 11,240
Contingency Fund	£ -	£ -	£ -	£ -	£ -	£ -	£ 6,000	0%	£ 6,000
Office Equipment	£ 1,230	£ -	£ 754	£ 609	£ 125	£ 217	£ 1,509	14%	£ 1,292
Grant Money Spent				£ 99					
TOTAL EXPENDITURE	**£ 12,927**	**£ 5,631**	**£ 7,163**	**£ 7,183**	**£ 7,645**	**£ 8,661**	**£ 30,329**		**£ 21,668**

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STAFFING

There have been several changes to staffing in recent years. A permanent 10 hours per week contract is in place in the office. The Clerk post has been reevaluated and the relevant salary scale appointed. Finally, a summer labourer was employed for 6 months to help with summer watering and outside maintenance.

Workwear is overspent – the initial summer labourer left and the replacement was a different size uniform, so more items needed to be ordered. The Caretaker has changed from a 10 hour contract to a 30 hour contract and uniform was ordered for her to replace the tabards previously provided. Uniform for events was also ordered for the new permanent member of the office staff. Hi viz vest for probation services have also come out of this cost code.

It is proposed to vire £300 from Recruitment Costs/Occupational Health to workwear.

Staffing	End of Year	End of Quarter 2					Current	%	Remaining
	2023/24	2020/21	2021/22	2022/23	2023/24	current	Annual Bud	Spent	funds for the year
Salaries	£ 102,763	£ 31,947	£ 41,288	£ 38,366	£ 42,982	£ 64,349	£ 120,000	54%	£ 55,651
PAYE & NI Contributions	£ 29,066	£ 6,776	£ 11,230	£ 10,545	£ 10,760	£ 15,064	£ 35,000	43%	£ 19,936
Pension contributions	£ 23,114	£ 7,651	£ 9,944	£ 7,210	£ 9,890	£ 11,942	£ 27,000	44%	£ 15,058
Recruitment Costs/occ healt	£ 47	£ -	£ -	£ -	£ 47	£ -	£ 500	0%	£ 500
Training	£ 838	£ 590	£ 1,127	£ 2,824	£ -	£ 860	£ 4,209	20%	£ 3,349
Work wear	£ 1,407	£ 466	£ 103	£ 969	£ 1,128	£ 1,348	£ 1,200	112%	-£ 148
Staff Expenses	£ -	£ 50	£ 216	£ 90		£ -	£ 300	0%	£ 300
TOTAL EXPENDITURE	**£ 157,235**	**£ 47,480**	**£ 63,908**	**£ 60,004**	**£ 64,807**	**£ 93,563**	**£ 188,209**		**£ 94,646**

PROJECTS

Project expenditure is withing the budget for all cost centres. The £853 remaining in summer floral displays will potentially be vired at the end of the financial year into events/public relations towards the cost of the community booklet and updated website.

Projects	End of Year	End of Quarter 2					Current	%	Remaining
	2023/24	2020/21	2021/22	2022/23	2023/24	current	Annual Bud	Spent	funds for the year
Defibrillators						£ 102		**0%**	
Llantrisant Ward	£ 2,500	£ -	£ 1,510	£ -	£ -	£ 1,311	£ 6,500	20%	£ 5,189
Talbot Green Ward	£ 3,000	£ -	£ -	£ 456	£ -	£ -	£ 5,544	0%	£ 5,544
Beddau & Tynant Wards	£ 6,940	£ -	£ 2,306	£ 239	£ 900	-£ 1,000	£ 10,444	-10%	£ 11,444
Events/Public Relations	£ 5,860	£ -	£ 1,302	£ 4,890	£ 5,159	£ 2,269	£ 7,500	30%	£ 5,231
Community Library	£ 5,500	£ -	£ -	£ -	£ -	£ -	£ 6,000	0%	£ 6,000
Christmas	£ 9,687	£ 21	£ 24	£ 36	£ 457	£ 92	£ 12,045	1%	£ 11,953
Summer Floral Displays	£ 2,860	£ 531	£ 9,242	£ 9,295	£ 2,717	£ 3,147	£ 4,000	79%	£ 853
Charter of Friendship	£ 810	£ -			£ 763	£ 1,005	£ 5,678	18%	£ 4,673
Grant Money Spent	£ 4,607	£ -			£ -	£ -	£ -	0%	£ -
Food Bank Support	£ 6,640				£ 6,640	£ 5,000	£ 5,000	100%	£ -
Beating the Bounds (LTT)	5000	£ -			5,000	0	£ 1,000	0%	£ 1,000
TOTAL EXPENDITURE	**£ 53,404**	**£ 552**	**£ 14,384**	**£ 14,916**	**£ 21,636**	**£ 11,926**	**£ 63,711**		**£ 51,785**

GRANTS

Grants have not been paid by the end of quarter 2, however following the allocation meeting at the end of October, it appears that expenditure for grants will be within the budget allocation for this financial year.

Grants	End of Year	End of Quarter 2					Current	%	Remaining
	2023/24	2020/21	2021/22	2022/23	2023/24	current	Annual Bud	Spent	funds for the year
Beddau & Tynant Wards	£ 8,635	£ -	£ -		£ -		£ 10,000	0%	£ 10,000
General Grants	£ 2,000	£ -	£ -	£ 200	£ -		£ 2,500	0%	£ 2,500
Talbot Green & Llantrisant	£ 5,500	£ -	£ -		£ -		£ 11,000	0%	£ 11,000
TOTAL EXPENDITURE	**£ 10,135**	**£ -**	**£ -**	**£ 200**	**£ -**		**£ 23,500**		£ 23,500

COMMUNITY HALLS

CAERLAN: Costs at Caerlan include costs for the Parish Office, not just the hall. Income remains steady from the regular hirers in the hall, 4 mornings, 4 evenings and all-day Saturday. Slimming World have been hiring the hall for 6 months on a Friday morning, however this month have moved to a new home at Llantrisant RFC due to the lack of parking. There have only been 4 one off bookings, 2 parties and 2 meetings for organisations in the area.

Additional funds are going to have to be vired to pay the Gas bills. The budget for the year was unrealistic but a decision will be made at the end of the financial year as to where these funds come from.

RCT are in the process of actioning a £327 refund for the trade waste bin at Caerlan. Once this is refunded there should be sufficient funds in Maintenance Contracts to cover the music licence and water management system which are the outstanding contracts to be paid.

Caerlan	End of Year	End of Quarter 2					Current	%	Remaining
	2023/24	2020/21	2021/22	2022/23	2023/24	current	Annual Bud	Spent	funds for the year
Hall Hire	£ 7,154	£ -	£ 1,660	£ 3,243	£ 2,689	£ 3,895	£ 5,500	71%	£ 1,605
TOTAL INCOME		**£ -**	**£ 1,660**	**£ 3,243**	**£ 2,689**	**£ 3,895**	**£ 5,500**		**£ 1,605**
Rates	£ 4,655	£ 2,887	£ 2,887	£ 3,243	£ 2,795	£ 2,933	£ 5,000	59%	£ 2,067
Water Charges	£ 392	£ 197	£ 116	£ 2,887	£ 129	£ 255	£ 600	43%	£ 345
Electricity	£ 568	£ 203	£ 241	£ 485	£ 133	£ 412	£ 1,000	41%	£ 588
Gas	£ 1,913	£ 249	£ 1,902	£ 249	£ 24	£ 1,351	£ 1,500	90%	£ 149
Cleaning Materials	£ 220	£ 155	£ 218	£ 282	£ 117	£ 137	£ 300	46%	£ 163
Maintenance Contracts	£ 2,086	£ 1,280	£ 1,619	£ 97	£ 1,869	£ 1,723	£ 2,300	75%	£ 577
Repairs & maintenance	£ 3,511	£ 5,417	£ 2,729	£ 1,704	£ 2,058	£ 400	£ 1,800	22%	£ 1,400
TOTAL EXPENDITURE	**£ 13,345**	**£ 10,388**	**£ 9,712**	**£ 8,947**	**£ 7,125**	**£ 7,211**	**£ 12,500**		**£ 5,289**

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LLYS Y CWM

Meithrin have completed their move to YGG Castellau. The new playgroup that had provisionally booked the hall, have had to cancel their booking, blaming delays with their CIW registration, due to issues with the fire risk assessment they had completed on the hall. Even if the registration is approved by the new year, children enrolling for the new playgroup seem to be low in numbers.

The other regular hirers at the hall Brownies have moved to Beddau Community Centre and Afon AttenDANCE has moved firstly to Beddau and now to Caerlan Hall. The only other groups which occasionally hire Llys y Cwm are RCT Elections Department and Taff Ely Ramblers (Every other month). The income at Llys y Cwm is therefore going to severely reduce this financial year.

Currently no virements are proposed for the expenditure codes.

Llys y Cwm	End of Year	End of Quarter 2					Current	%	Remaining
	2023/24	2020/21	2021/22	2022/23	2023/24	current	Annual Bud	Spent	funds for the year
Hall Hire	£ 4,722	£ -	£ 2,737	£ 2,079	£ 2,032	£ 2,327	£ 4,500	52%	£ 2,173
TOTAL INCOME	**£ 4,722**	**£ -**	**£ 2,737**	**£ 2,079**	**£ 2,032**	**£ 2,327**	**£ 4,500**		**£ 2,173**
Rates	£ 2,033	£ 1,058	£ 1,058	£ 1,058	£ 1,221	£ 1,280	£ 2,200	58%	£ 920
Water Charges	£ 659	£ 194	£ 188	£ 233	£ 337	£ 485	£ 750	65%	£ 265
Electricity	£ 198	£ 223	£ 37	£ 447	-£ 433	£ 199	£ 1,200	17%	£ 1,001
Gas	£ 1,283	£ 190	£ 327	£ 343	£ 211	£ 411	£ 1,500	27%	£ 1,089
Broadband	£ 294	£ 48	£ 123	£ 110	£ 122	£ 240	£ 384	63%	£ 144
Cleaning Materials	£ 232	£ 150	£ 216	£ 66	£ 129	£ 136	£ 300	45%	£ 164
Maintenance Contracts	£ 1,728	£ 797	£ 1,051	£ 1,448	£ 1,693	£ 1,369	£ 1,800	76%	£ 431
Repairs & maintenance	£ 9,255	£ 2,036	£ 335	£ 130	£ 3,584	£ 700	£ 1,066	66%	£ 366
TOTAL EXPENDITURE	**£ 15,682**	**£ 4,696**	**£ 3,335**	**£ 3,835**	**£ 6,864**	**£ 4,820**	**£ 9,200**		**£ 4,380**

BEDDAU COMMUNITY CENTRE

RCT cover the rates, water bills, and music licence for the Community Centre. This makes a significant difference to the expenditure for the hall.

Income remains steady from the regular hirers in the hall, 3 mornings, 5 evenings. There have been 24 parties/one off bookings between April and September. The Food Bank have paid the full years rent for the committee room of £1,500 already.

It is still less than 12 months since the Community Council took over the running of the centre, so budgeting is still very much a learning curve. Currently no virements are proposed for the expenditure codes although the gas bill which is finally coming through will require funding to be vired at the end of the financial year.

BEDDAU CC	End of Year	End of Quarter 2					Current	%	Remaining
	2023/24	2020/21	2021/22	2022/23	2023/24	current	Annual Bud	Spent	funds for the year
Hall Hire	£ 3,685					£ 6,974	£ 9,000	78%	£ 2,026
TOTAL INCOME	**£ 3,685**					**£ 6,974**	**£ 9,000**		**£ 2,026**
Electricity	£ 800					£ 695	£ 1,500	46%	£ 805
Gas	£ 1,000					£ 1,817	£ 2,000	91%	£ 183
Broadband	£ 120					£ 226	£ 360	63%	£ 134
Cleaning Materials	£ 240					£ 132	£ 300	44%	£ 168
Maintenance Contracts	£ 354					£ 782	£ 800	98%	£ 18
Repairs & maintenance	£ 627					£ 911	£ 2,003	46%	£ 1,092
TOTAL EXPENDITURE	**£ 3,141**	**£ -**	**£ -**	**£ -**	**£ -**	**£ 4,563**	**£ 6,963**		**£ 2,400**

ALLOTMENTS

Income and Expenditure is as expected for the end of Quarter 2.

Allotments	**End of Year**	**End of Quarter 2**					**Current**	**%**	**Remaining**
Income	**2023/24**	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**current**	**Annual Bud**	**Spent**	**funds for the year**
Penygawsi Allotments	£ 48	£ -	£ -	£ -			£ 48	0%	£ 48
Brynteg Allotments	£ 77	£ -	£ -	£ -			£ 77	0%	£ 77
Tynant Allotments	£ 73	£ -	£ -	£ -			£ 73	0%	£ 73
Pencoedcae Allotment	£ 88	£ -	£ -	£ -			£ 88	0%	£ 88
TOTAL INCOME	£ 286	£ -	£ -	£ -	£ -	£ -	£ 286	0%	£ 286
Expenditure									
Penygawsi Allotments	£ 17	£ 40	£ 22	£ 35	£ 17	£ 32	£ 600	5%	£ 568
Brynteg Allotments	£ 835	£ 205	£ -	£ 472	£ 334	£ 286	£ 600	48%	£ 314
Tynant Allotments	£ 584	£ 215	£ 318	£ 235	£ 268	£ 240	£ 600	40%	£ 360
Pencoedcae Allotments	£ 690	£ 461	£ 489	£ 324	£ 240	£ 250	£ 600	42%	£ 350
TOTAL EXPENDITURE	**£ 2,126**	**£ 921**	**£ 829**	**£ 1,066**	**£ 859**	**£ 808**	**£ 2,400**		**£ 1,541**

TRANSPORT

The small van has had its MOT and the new van been serviced. So, expenditure levels are as expected for the end of quarter 2.

Transport	**End of Year**	**End of Quarter 2**					**Current**	**%**	**Remaining**
	2023/24	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**current**	**Annual Bud**	**Spent**	**funds for the year**
Fuel	£ 1,018	£ 262	£ 498	£ 457	£ 491	566	1400	40%	834
Repairs, Service, MOT	£ 628	£ 789	£ 1,048	£ 361	£ 441	673	1000	67%	327
Road Tax	£ 103	£ -	£ -	£ -	-£ 218	0	300	0%	300
Van Lease	£ 499	£ 161	£ 163	£ 61	£ 204	172	600	29%	428
Van insurance	£ 1,164	£ -	£ 112	-£ 5	-£ 297	80	1500	5%	1420
New Van Fund	-£ 1,108	£ -	£ -	£ 480	-£ 1,108	0	9296	0%	9296
TOTAL EXPENDITURE	**£ 2,304**	**£ 1,212**	**£ 1,821**	**£ 1,354**	**-£ 487**	**£ 1,491**	**£ 14,096**		**£ 12,605**

OUTSIDE WORK

There have been some expensive repairs for the pole pruner and ride on mower, which seems to have a repeated problem with the belt. However, as the main cutting season is over for the financial year it is expected that the overspend in the first six months will not lead to an overspend by the end of the financial year.

Outside Work	End of Year	End of Quarter 2					Current	%	Remaining
	2023/24	2020/21	2021/22	2022/23	2023/24	current	Annual Bud	Spent	funds for the year
Footpath Agency Agreemen	£ 835	£ 835	£ 835	£ 835	£ 835	£ -	£ 835	0%	£ 835
TOTAL INCOME	**£ 835**	**£ 835**	**£ 835**	**£ 835**	**£ 835**		**£ 835**	**0%**	**£ 835**
Small Tools		£ 22	£ 96	£ 69	£ -				
Machine Repairs & Spares	1636	£ 500	£ 726	£ 1,287	£ 1,002	£ 1,623	£ 2,000	81%	£ 378
Outside Work	2734	£ 714	£ 1,106	£ 1,331	£ 1,772	£ 1,317	£ 3,000	44%	£ 1,683
Street Furniture	2296	£ -	-£ 3,320	£ 3,144	£ 355	£ 1,709	£ 7,051	24%	£ 5,342
Large Equipment (ER)	2502	£ -		£ 1,663	£ 8,202	£ -	£ 3,757	0%	£ 3,757
TOTAL EXPENDITURE	**£ 9,168**	**£ 1,236**	**-£ 1,392**	**£ 7,494**	**£ 11,331**	**£ 4,649**	**£ 15,808**		**£ 11,160**

WORK SHOP

The workshop is proving to be invaluable in completing the work of the Community Council. The electricity bill covers the workshop as well as the charging of the electric van. The budget for the rates was set slightly higher than last years charges, however we are in receipt of Small Business Rate Relief for the workshop, which includes an element of transitional relief. The RFO had not appreciated that the transitional relief reduced each year. The bill for the full year has been paid.

It is proposed to vire £110 for Caerlan Rates, £65 from Llys y Cwm Rates, £44 from Workshop Insurance and the remaining £32 from Workshop repairs and Maintenance.

Work Shop	End of Year	End of Quarter 2					Current	%	Remaining
	2023/24	2020/21	2021/22	2022/23	2023/24	current	Annual Bud	Spent	funds for the year
Works Depot		£ 619	£ 4,335						
Rates	£ 279				£ 279	£ 601	£ 350	172%	(251)
Water Charges	£ 143			£ 52	£ 70	£ 82	£ 400	21%	£ 318
Electricity	£ 1,251			£ 282	£ 358	£ 439	£ 700	63%	£ 261
Broadband	£ 234			£ 167	£ 66	£ 184	£ 300	61%	£ 116
Repairs & Maintenance	£ 259				£ 240	£ 17	£ 300	6%	£ 283
Rent	£ 6,330			£ 3,566	£ 3,165	£ 3,165	£ 7,000	45%	£ 3,835
Insurance	£ 450				£ 449	£ 506	£ 550	92%	£ 44
Sundries	£ 88			£ -	£ 82	£ 41	£ 100	41%	£ 59
TOTAL EXPENDITURE	£ 9,034	£ 619	£ 4,335	£ 4,067	£ 4,709	£ 5,035	£ 9,700		£ 4,916

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CONCLUSIONS

Unfortunately, the level in price rises across the budget codes appears to have exceeded the budget provision for many areas this financial year. To date however there are not many virements required. Overall, the Council is operating within its budgeted income and expenditure limits.

SUMMARY OF VIREMENTS REQUIRED

FROM		TO		AMOUNT
4250/101	Contingency	4202/101	Computer Costs	£800
4250/101	Contingency	4205/101	Telephones	£300
4215/101	Audit Fees & Bank Charges	4220/101	General Insurance	£30
4010/102	Recruitment/Occupational Health	4020/102	Work Wear	£300
4050/201	Caerlan Rates	4050/308	Work shop Rates	£110
4050/205	Llys y Cwm Rates	4050/308	Work shop Rates	£65
4074/308	Workshop insurance	4050/308	Work shop Rates	£44
4066/308	Workshop repairs	4050/308	Work shop Rates	£32
			TOTAL	**£1,681**

MRS A. JENKINS

RESPONSIBLE FINANCE OFFICER

LLANTRISANT COMMUNITY COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE

26TH NOVEMBER 2024

REPORT OF THE CLERK

SETTING THE COUNCIL'S BUDGET FOR 2025/26: REVIEW OF FEES AND CHARGES

Purposes of this Report

1. The purpose of this report is to assist Members in determining the level of fees and charges the Council levies for hire and use of its facilities and services for the financial year 2025/26.

Recommendations Sought

2. The Committee is asked to make several recommendations to full Council on the level of fees and charges to be set in 2025/26, and for this to inform the overall setting of the Budget of the Council for the same financial year. This paper then should be read along side the other budget papers to be considered at the Committee in order to gain a rounded perspective of how fees and charges contribute to the income and activity of the Council as a whole.

Context

3. The Council levies fees and charges for a fairly limited range of services: by far the most substantial being the hire of the community halls. A small amount of income is generated from the levying of fees to the four Allotments Committees, and smaller again the provision of photocopying services to the public from the Parish Office,

4. Typically in any financial year, the fees and charges levied by the Council for these services represent no more than 3 to 4% of the total income to the Council. The vast majority (96% plus) comes from the single source of the Precept.

5. The current structure of charges for each centre is as follows:-

	CAERLAN HALL AND LLYS Y CWM	BEDDAU COMMUNITY CENTRE
	£/hour	£/hour
Standard Rate Regular Hirer	£11.00	£12.00 £11.00
Community Rate	£7.50	N/A
Charity Rate	£6.25	N/A
Party Booking*	N/A	£80
Block use of Meeting Room as Food Hub		£125/ month

* A Party Booking at Beddau Community Centre allows 4 hours hire and includes the use of the children's bouncy castle, which is set up and taken down by our staff.

6. The income generated from the hire of the halls generally falls short of their cost – it should be remembered the halls are a community resource, and the Council has regarded the difference between income and expenditure as its investment in this resource.

7. I can advise Members once again that the current and projected financial position of this Council for this and the next financial year is fairly healthy, and so the Council could, if it so wishes, limit any changes to the charges so as to achieve a fair balance between keeping pace with costs and the desire to provide affordable services to the community.

Specific Proposals

<u>Hall Hire</u>

8. It is recommended to reduce the confusion between the different rates for Caerlan Hall and Llys y Cwm for "Community Rate" and "Charity Rate". The only distinction between these two groups is that the latter is applied to registered charities. Both groups can essentially be categorised as "Not for Profit" and should be designated as such in our structure.

9. It is recommended that from 1st April 2025, the charge to Beddau, Llantrisant and Talbot Green Food Hub for the exclusive use of the "Meeting Room" at Beddau Community Centre for the purposes of operating the Hub is set at £150 per calendar month, to be reviewed by the Finance and General Purposes Committee again in the budget-setting process for 2026/2027.

10. The hall hire charges for 2025/2026 are therefore recommended as follows:-

	CAERLAN HALL AND LLYS Y CWM	BEDDAU COMMUNITY CENTRE
	Recommended £/hour	Recommended £/hour
Standard Rate	£11.50	£12.50
Regular Hirer		£11.50
Not for Profit Rate	£7.75	N/A
Party Booking	N/A	£90
Block use of Meeting Room as Food Hub	N/A	£150/ month

Allotments

11. In recent years the Council has typically changed the fees charged to the four allotments associations in line with inflation.

12. The most up-to-date rate of inflation at the time of publication of this report was 2.6% (Office for National Statistics figure for September 2024). The agreement held between the Community Council and the Management committee of the allotments states that any increase proposed will not be in excess of the current rate of inflation.

13. It is thus recommended that the following allotments association fees be agreed for the financial year 2025/2026:-

	2024/2025	2025/2026
Penygawsi Allotments	£50	£51
Brynteg Allotments	£81	£83
Tynant Allotments	£76	£78
Penycoedcae Allotments	£92	£94

<u>Photocopying</u>

14. The estimated annual income from photocopying is a mere £100, and so the charges we levy essentially are simply to cover our time and costs. The photocopier is also the printer and scanner for the Parish Office.

15. A black and white copy costs us 0.292p a colour copy costs 2.916p. We also pay a lease of around £150 per month which includes the cost of toners and cartridges.

16. A ream of A4 copier paper (500 sheets), currently costs £3.95 this equates to 0.8p per sheet. A ream of A3 copier paper currently costs £13.19, this equates to 2.6p per sheet.

17. It is recommended that the charges for photocopying from the Parish Office for all users remains the same as 2024/2025 and will be as follows :-

	A4	**A3**
Black and white copies	5p	10p
Colour	10p	20p

Summary of Recommendations

18. In conclusion, the recommendations to the Committee are that:-

(i) hall hire charges be those given in the table at paragraph 11 above;
(ii) the standing charges levied to the four allotments sites committees be those given in the table at paragraph 12;
(iii) charges for photocopying at the Parish Office be left unchanged, and will be as given in paragraph 17.

MR. G. E. HOPKINS J.P.
CLERK

LLANTRISANT COMMUNITY COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE, 26th NOVEMBER 2024
REPORT OF THE CLERK & THE RFO

SETTING THE COUNCIL'S BUDGET AND PRECEPT FOR 2025/26

Purposes of the Report

1. The purposes of this report are to assist the Finance and General Purposes Committee to:
   i) recommend a Budget for 2025/26 to the Council; and
   ii) recommend the Precept to be levied by the Council for 2025/26.

Context

1. It is the duty of the Council to set a Budget for the next Financial Year, and this Council typically does this by Christmas of the previous financial year.

2. It is the responsibility of the Finance and General Purposes Committee, typically at the end of Quarter 2, to consider the estimates for the year end, and together with knowledge of the forward plans and aspirations of the Council, agree to recommend a Budget to a full meeting of Council.

Estimates for Income and Expenditure for 2025/26

3. The Responsible Financial Officer and I have prepared the tables contained in Appendix I of this Report, which contain our forecast for the year end, and also our suggested estimates for next year's income and expenditure.

Precept 2024/25

4. The Precept is that amount levied in the community to support the Council's services. During the financial year 2024/25 the precept levied generated £311,199.

5. Appendix II of this Report contains the methodology of calculating the Precept against the budget requirement for 2025/26, supporting the Recommendations below.

Summary of Recommendations

6. When the Committee has considered the Report, I ask that they do make the following Recommendations to the Council:
   (i) that the estimates for income and expenditure tabled in Appendix I be recommended to the Council for adoption as the Council's Budget for the financial year 2025/26; and that accordingly
   (ii) the Precept for 2025/26 be set for a Band D equivalent at £61.50 generating £333,390.

MR G. E. HOPKINS J.P.
CLERK AND PROPER OFFICER

MRS ALISON JENKINS CiLCA
DEPUTY CLERK AND RESPONSIBLE FINANCIAL OFFICER

APPENDIX I

SETTING THE COUNCIL'S BUDGET AND PRECEPT FOR 2025/26

1.0 Introduction

Each of the headings below contain an estimate of the expenditure at the end of this financial year, this has been calculated by looking at spending to date plus committed expenditure to the end of the year.

2.0 Background

2.1 Consideration

Councils have no legal powers to hold revenue reserves other than those for reasonable working capital needs or for specifically earmarked purposes and for savings for future projects, which should be realistic and approved by Council. It is generally accepted that general (un-earmarked) revenue reserves usually lie within a range of three to twelve months of gross expenditure. However, the amount of general reserve should be risk assessed and approved by the Council.[1] Llantrisant Community Council reserves are currently at a level which is within the lower aspect of this range. Budgeting to spend from the general reserve should therefore be avoided. Earmarked reserves have been established for the elections and vehicle replacement and continue to provide for long term maintenance of the buildings and large equipment. Project money is carried forward from year to year until the end of the Council term.

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[1] Governance and Accountability for Local Councils in Wales – A practitioners guide. (2019 edition)

3.0 EXPENDITURE

3.1 ADMINISTRATION

Photocopying	The photocopier is on lease from Toshiba tec at a cost of £290 per quarter we are in year 4 of a 5-year agreement, which includes servicing and consumables. Copies are charged extra and the bills so far this year have been higher than last year.
Computer Costs	Systems used which incur an annual charge are: Rialtis Omega Accounting Software including the hall booking package, Microsoft Office 365, Moneysoft Payroll package, Norton Antivirus, Adobe Acrobat Pro DC and Itemit There is a monthly charge for Zoom, Webhosting and all Council email addresses. Computer repair or network problems also get charged to this heading. We are heavily reliant on technology and the auditor wants us to review our virus protection which may add an additional cost.
Postage	The office is heavily reliant on emails and even the majority of grant letters were sent out be email this year to save costs. However, there are still some things which need posted so a budget needs to be kept.
Telephones	This covers the 4 mobile contracts and the main phone line/broadband for the office.
Stationery	The main cost is copier paper.
Sundries	Miscellaneous administrative items such as confidential waste, condolence cards
Audit Fees & Bank charges	In 2022/23 we had a more detailed external audit which should have cost between £640 to £765. The invoice was finally received for £1018. The 2023/24 external audit has still not been received back or charged for this year.
General Insurance	2022 saw the start of a new 3-year agreement with Came and Company – now Gallagher Insurance.
Contingency Fund	The contingency fund is extremely useful – however it is for unexpected expenditure which could not be planned for. The only year that all of the contingency funds have been allocated was when there were 2 by elections immediately following the main elections. In 2020 the fund was reduced from £10,000 to £6,000 per annum. This figure has been working and there is no proposal to increase it at this stage.
Elections – add to earmarked	Should there be a by-election for any reason it will cost around £4,000. Funds also need to be accumulated ready for the next main elections 2027 (estimated cost £16,000 if all four wards are contested).
Office equipment - earmarked	To cover costs of keeping the office equipment up to date – both furniture, equipment, and technology. The RFO's hard drive is the next to need updating!

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ADMINISTRATION	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**Mid Nov**	**2024/25**	**2024/25**	**01.04.24**	**2024/25**	**31.03.25**	**2025/26**
Photocopying	£1,610	£1,879	£1,129	£1,469	£1,529	£843	£1,750	£1,800				£1,800
Computer Costs	£2,762	£2,222	£4,361	£3,069	£3,030	£2,737	£3,500	£2,750				£3,300
Postage	£150	£137	£96	£116	£106	£0	£50	£80				£50
Telephones	£840	£698	£860	£687	£1,129	£643	£1,170	£850				£1,250
Stationery	£295	£223	£233	£337	£294	£144	£250	£300				£300
Sundries	£66	£17	£59	£50	£99	£70	£100	£100				£100
Audit Fees & Bank charges	£1,123	£1,038	£1,091	£1,207	£1,205	£1,861	£2,200	£1,200				£1,400
General Insurance	£3,680	£3,468	£3,593	£4,040	£4,305	£4,530	£4,530	£4,500				£4,700
Elections	£0	£0	£0	£760	£0	£0	£0	£3,000	£8,240	£11,240	£11,240	£2,000
Contingency Fund			£0	£0	£0	£0	£0	£6,000				£6,000
Office Equipment		£62	£1,190	£609	£1,230	£226	£500	£750	£760	£1,510	£1,510	£1,000
Grant Money Spent	£0		£1,011	£99				£0				
TOTAL	**£10,526**	**£9,744**	**£13,623**	**£12,443**	**£12,927**	**£11,054**	**£14,050**	**£21,330**	**£9,000**	**£12,750**	**£12,750**	**£21,900**

3.2 COUNCILLORS

Chair's Allowance	£1,000 civic allowance. (£465 was carried forward this year from 2023/24)
Renumeration	Council must assume that all Councillors will accept their allowances when setting the budget. The annual allowance currently stands at £156 with a separate allowance of £52 per year for consumables. The IRP have not yet proposed any increased for the new financial year. However, allowance needs to be made for members to claim other allowances.

COUNCILLORS	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**mid nov**	**2024/25**	**2024/25**	**2025/26**
Chair's Allowance	£1,637	£976	£3,112	£2,753	£908	£950	£1,465	£1,465	£1,000
Renumeration	£1,624	£1,460	£1,540	£2,375	£3,904	£3,437	£3,600	£5,000	£4,500
OVW	£2,070	£2,179	£2,244	£2,335	£2,538	£2,677	£2,677	£2,700	£2,800
Councillors Training	£675	£0	£0	£533	£256	£0	£300	£1,244	£500
Travel & Subsistence						£0	£50	£250	£250
TOTAL	**£6,006**	**£4,615**	**£6,896**	**£7,996**	**£7,606**	**£7,064**	**£8,092**	**£10,659**	**£9,050**

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3.3 GRANTS

GRANTS	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**mid nov**	**2024/25**	**2024/25**	**2025/26**
Llan and Talbot Green	£10,270	£9,995	£9,750	£8,950	£10,135	£11,020	£11,020	£11,000	£11,000
Beddau & Tynant Wards	£9,100	£6,900	£9,515	£1,100	£8,635	£7,850	£10,000	£10,000	£9,000
General Grants	£2,200	£2,000	£1,650	£9,700	£2,000	£2,200	£2,500	£2,500	£2,500
BATCL	£5,500	£5,500	£5,500	£5,500	£5,500	£0	£6,000	£6,000	£6,000
TOTAL	**£27,070**	**£24,395**	**£26,415**	**£25,250**	**£26,270**	**£21,070**	**£29,520**	**£29,500**	**£28,500**

3.4 PROJECTS

Defibrillator Supplies	Once bought, the defibrillators require resupply of the pads, which must be replaced once used or when they go beyond their use-by date. Pads are c.£50 each.
Project Money (General Approach)	The project money allocated to the wards has been used sparingly, and taking into account the rate of spend to date, there is room to reduce the annual allocation into these funds to £2,500. There remains more than enough in each fund to meet the projects already agreed. It is proposed that in future, Project Money be used for capital infrastructure only.
Llantrisant Ward	£500 has been allocated to the time capsule project. At the moment of publication, there are no projects earmarked from this fund.
Talbot Green Ward	Council has agreed in principle to a seating area at the site of the former youth shelter.
Beddau & Tynant Wards	At the time of publication there were no projects earmarked from this fund.
Christmas	This budget heading covers the Christmas Tree Competition, Large Christmas Trees, Street Lights, Business Christmas displays dependent on the levels of the Events budget Christmas events can come from either budget heading
Charter of Friendship	There are sufficient funds in the earmarked reserve to support an exchange visit with Crecy. At the time of publication none were planned.
Community Assistance	The Committee will be considering several requests for support from this fund.

PROJECTS	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**mid nov**	**2024/25**	**2024/25**	**01.04.24**	**2024/25**	**31.03.25**	**2025/26**
Defibirillator Supplies						£102	£200	£0				£300
Llantrisant Ward	£1,260	£600	£1,586	£0	£2,500	£2,561	£6,500	£6,500				£2,500
Talbot Green Ward	£1,074	£800	£488	£456	£3,000	£0	£5,544	£5,544				£2,500
Beddau & Tynant Wards	£7,067	£5,400	£7,494	£256	£6,940	£5,370	£10,444	£10,444				£5,000
Events/Public Relations	£2,159	£585	£2,895	£5,853	£5,860	£4,931	£7,500	£7,500				£6,000
Christmas	£10,304	£5,921	£6,458	£6,268	£9,687	£2,829	£12,045	£12,045				£12,000
Floral Displays	£11,125	£2,112	£9,881	£10,870	£2,860	£3,158	£3,158	£4,000				£4,000
Charter of Friendship	£3,193	£11	£0	£0	£810	£1,005	£1,010	£500	£5,179	£5,679	£4,669	£250
Community Assistance			£0	£5,027	£6,640	£5,000	£5,000	£5,000				£5,000
Llantrisant Christmas Grant				£4,886	£4,607	£0	£0	£0				£0
Beating the Bounds earmarked					£5,000	£0	£0	£1,000	£0		£1,000	£1,000
Grant Money spent		£3,901	£5,000	£0								
TOTAL	**£36,182**	**£19,330**	**£33,802**	**£33,616**	**£47,904**	**£24,956**	**£51,401**	**£52,533**	**£5,179**	**£5,679**	**£5,669**	**£38,550**

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3.5 TRANSPORT

The earmarked reserve fund for a new van continues to need rebuilding as the electric van is already 12 years old.

TRANSPORT	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**mid nov**	**2024/25**	**2024/25**	**01.04.24**	**2024/25**	**31.03.25**	**2025/26**
Fuel	£1,147	£795	£1,134	£1,255	£1,018	£768	£1,100	£1,400				£1,400
Repairs, Service, MOT	£630	£3,333	£1,195	£668	£628	£803	£1,000	£1,000				£1,200
Road Tax	£260	£268	£275	£290	£103	£0	£335	£300				£360
Van Lease	£346	£349	£300	£411	£499	£260	£510	£600				£550
Van insurance	£1,050	£1,296	£1,179	£1,618	£1,164	£1,599	£1,599	£1,500				£1,700
New Van Fund		£0	£0	£26,281	-£1,108	£0	£0	£4,000	£5,296	£9,296	£9,296	£4,000
TOTAL	**£3,433**	**£6,041**	**£4,083**	**£30,523**	**£2,304**	**£3,430**	**£4,544**	**£8,800**	**£5,296**	**£9,296**	**£9,296**	**£9,210**

3.6 ALLOTMENTS

Historically each site is allowed 2 skips per year, current cost £250+VAT per skip. On occasion the Council has paid for additional repairs on site, usually this comes from project money. The lease with RCT for Penygawsi and Penycoedcae is still outstanding and currently no rent is being charged.

ALLOTMENTS	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**mid nov**	**2024/25**	**2024/25**	**2025/26**
Penygawsi Allotments	£398	£220	£215	£67	£17	£32	£300	£600	£600
Brynteg Allotments	£395	£510	£616	£470	£835	£602	£600	£600	£600
Tynant Allotments	£361	£410	£425	£491	£584	£490	£600	£600	£600
Penycoedcae Allotments	£318	£410	£410	£2,059	£690	£500	£600	£600	£600
TOTAL	**£1,472**	**£1,550**	**£1,666**	**£3,087**	**£2,126**	**£1,624**	**£2,100**	**£2,400**	**£2,400**

3.7 OUTSIDE WORK

	Comments
Equipment Repairs & Spares (inc. small tools)	This includes the annual services as well as new strimmer cord etc. Unfortunately, the belt on the new mower is problematic.
New Equipment Fund	The mower was replaced in 2023 and a new trailer purchased. CiL funds were used to supplement the ear marked reserves. Funds now need to be rebuilt.
Outside Work	The outside team are working hard to improve the Community Council assets, and the budget is kept generous to enable them to continue this.
Street Furniture	Two new notice boards have been purchased this year as well as some repairs to existing bus shelters.

OUTSIDE WORK	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**mid nov**	**2024/25**	**2024/25**	**01.04.24**	**2024/25**	**31.03.25**	**2025/26**
Small Tools	£86	£28	£106	£148								
Equipment (repairs & spares)	£1,043	£905	£923	£1,487	£1,636	£1,924	£2,000	£2,000				£2,500
Outside Work	£2,606	£835	£297	£2,444	£2,734	£1,425	£1,800	£3,000				£3,000
Street Furniture	£991	£2,329	£3,358	£3,434	£2,296	£3,796	£4,000	£1,500	£5,552	£7,052	£3,052	£2,000
Large Equipment	£3,304	£4,971	£453	£1,986	£2,502	£0	£0	£1,500	£2,257	£3,757	£3,757	£1,500
TOTAL	**£8,030**	**£9,068**	**£5,137**	**£9,499**	**£9,168**	**£7,145**	**£7,800**	**£8,000**	**£7,809**	**£10,809**	**£6,809**	**£9,000**

3.8 WORKS DEPOT

This is the third years of leasing the unit at Coedcae Lane. A better picture of costs is now available for budget setting purposes.

Rates	New rateable values in 2023 meant we were charged rates for the unit. This year a transitional relief of 287 was allocated to our bill. RCT can not as yet confirm if this relief will be applied again next year – hence the increased budget provision.
Electricity	This figure is higher than maybe expected due to the charging of the electric van overnight.

WORKS DEPOT	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**mid nov**	**2024/25**	**2024/25**	**2025/26**
Works Depot	£1,142	£887	£7,257						
Rates					£279	£601	£601	£350	£1,000
Water Charges				£426	£143	£170	£250	£400	£250
Electricity				£888	£1,251	£726	£1,300	£700	£1,500
Broadband				£282	£234	£211	£308	£300	£350
Repairs & Maintenance					£259	£17	£50	£300	£200
Rent				£6,731	£6,330	£4,220	£6,330	£7,000	£6,500
Insurance					£450	£506	£506	£550	£560
Sundries				£16	£88	£41	£100	£100	£100
TOTAL	**£1,142**	**£887**	**£7,257**	**£8,343**	**£9,034**	**£6,492**	**£9,445**	**£9,700**	**£10,460**

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3.9 STAFFING

Several changes to the terms and conditions of staff are reflected in this draft budget. Allowance has also been made for the General Maintenance Manager to increase permanently to full time from 1st April 2025.

Provision is made to engage a summer labourer for the summer in particular to enable the watering to remain in house.

STAFFING	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**mid nov**	**2024/25**	**2024/25**	**01.04.24**	**2024/25**	**31.03.25**	**2025/26**
Salaries	£73,646	£66,223	£79,167	£84,509	£102,763	£87,448	£127,448	£120,000				£135,000
PAYE &NI	£17,340	£17,650	£24,050	£26,615	£29,066	£21,944	£34,000	£35,000				£36,000
Penison Contributions	£23,284	£19,456	£22,844	£23,331	£23,114	£17,129	£27,000	£27,000				£29,000
Occupational Health/ Recruitmen	£1,027	£84	£840	£0	£47	£0	£100	£500				£500
Training	£1,816	£1,139	£1,985	£1,953	£838	£1,217	£1,800	£2,000	£2,209	£4,209	£2,409	£1,000
Work wear	£522	£860	£143	£1,059	£1,407	£1,445	£1,600	£1,200				£1,000
Staff Expenses	£602	£313	£731	£121	£0	£0	£50	£300				£300
TOTAL	**£118,237**	**£105,725**	**£129,760**	**£137,588**	**£157,235**	**£129,183**	**£191,998**	**£186,000**	**£2,209**	**£4,209**	**£2,409**	**£202,800**

3.10 BEDDAU COMMUNITY CENTRE, CAERLAN HALL (including the Parish Office) and LLYS Y CWM

Rates	RCTCBC pays the rates for Beddau Community Centre. We pay the rates for Llys y Cwm and Caerlan.
Water Charges	Small increase for inflation. Llys y Cwm bill paid for Nov 23 to May 24, due bill not for June 24 to Nov 24. Meithryn had high usage and floor was mopped daily so expecting another higher bill before reducing significantly. RCTCBC pays the water rates for Beddau CC.
Gas	We are still trying to establish running costs for Beddau Community Centre. We propose to conduct an energy audit at Beddau CC due to the higher energy bills compared to our other two halls.
Maintenance Contracts	This includes the bin bags and recycling bags, Music Licence, Sanitary and Nappy Bins, Mats, Fire Extinguisher Servicing, Boiler service and the water management system at Caerlan. New charge to service emergency lighting and get certificate.
Repairs & maintenance	Ear marked funds are all depleted thanks to new boilers, doors etc. It is important to rebuild these to maintain buildings.

BEDDAU COMMUNITY	Actual	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2023/24	**mid nov**	**2024/25**	**2024/25**	**01.04.24**	**2024/25**	**31.03.25**	**2025/26**
Electricity	£800	£1,048	£2,000	£1,500				£2,200
Gas	£1,000	£2,291	£4,500	£2,000				£5,000
Broadband	£120	£259	£390	£360				£450
Cleaning Materials	£240	£171	£300	£300				£300
Maintenance Contracts	£354	£858	£1,200	£800				£1,200
Repairs & maintenance	£627	£1,943	£2,500	£2,000	£3	£2,003	-£497	£2,500
TOTAL	**£3,141**	**£6,570**	**£10,890**	**£6,960**	**£3**	**£2,003**	**-£497**	**£11,650**

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CAERLAN	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**mid nov**	**2024/25**	**2024/25**	**01.04.24**	**2024/25**	**31.03.25**	**2025/26**
Rates	£4,734	£4,815	£4,815	£4,815	£4,655	£3,911	£4,889	£5,000				£5,400
Water Charges	£379	£333	£305	£518	£392	£255	£550	£600				£600
Electricity	£659	£557	£494	£571	£568	£487	£900	£1,000				£1,100
Gas	£693	£498	£2,713	£1,132	£1,913	£1,351	£2,500	£1,500				£2,500
Cleaning Materials	£247	£323	£392	£293	£220	£175	£300	£300				£300
Maintenance Contracts	£2,651	£2,084	£1,867	£1,972	£2,086	£2,354	£2,500	£2,300				£3,000
Repairs & maintenance	£2,848	£12,997	£3,587	£5,947	£3,511	**£503**	£750	£1,000	£800	£1,800	£1,050	£1,500
TOTAL	**£12,211**	**£21,607**	**£14,173**	**£15,248**	**£13,345**	**£9,036**	**£12,389**	**£11,700**	**£800**	**£1,800**	**£1,050**	**£14,400**

LLYS Y CWM	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**mid nov**	**2024/25**	**2024/25**	**01.04.24**	**2024/25**	**31.03.25**	**2025/26**
Rates	£1,736	£1,766	£1,766	£1,766	£2,033	£1,708	£2,136	£2,200				£2,300
Water Charges	£378	£336	£406	£523	£659	£485	£850	£750				£600
Electricity	£728	-£173	£464	£1,120	£198	£246	£546	£1,200				£800
Gas	£1,013	£1,052	£1,159	£1,099	£1,283	£475	£1,000	£1,500				£1,200
Broadband	£128	£163	£251	£261	£294	£275	£420	£384				£450
Cleaning Materials	£208	£208	£387	£252	£232	£174	£300	£300				£300
Maintenance Contracts	£2,021	£1,420	£1,118	£1,534	£1,728	£2,000	£2,000	£1,800				£1,400
Repairs & maintenance	£1,230	£2,555	£1,544	£396	£9,255	£870	£1,000	£1,000	£66	£1,066	£66	£2,500
TOTAL	**£7,442**	**£7,327**	**£7,095**	**£6,951**	**£15,682**	**£6,233**	**£8,252**	**£9,134**	**£66**	**£1,066**	**£66**	**£9,550**

	Actual	Actual	Actual	Actual	Actual	Estimated	Budget	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2024/25**	**2025/26**
TOTAL EXPENDITURE	**£231,751**	**£210,289**	**£249,907**	**£290,544**	**£306,742**	**£350,481**	**£356,716**	**£367,470**

4.0 Income

Reviews of income channels have been considered earlier in the agenda and any decisions made then which will affect the budgeting process should be incorporated here.

RCT have said they will review the Footpath Agency Agreement, however, there has been not action regarding this recently.

INCOME	Actual	Actual	Actual	Actual	Actual	Current	Estimated	Budget	Proposed
	2019/20	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**mid nov**	**2024/25**	**2024/25**	**2025/6**
Photocopying	£237	£166	£110	£236	£58	£53	£100	£100	£100
Precept	£218,997	£230,410	£230,841	£278,278	£295,315	£207,466	£311,199	£311,199	£311,706
Interest	£537	£140	£82	£2,060	£5,242	£3,591	£5,000	£3,500	£3,500
Penygawsi Allotments	£28	£28	£28	£44	£48	£0	£50	£50	£51
Brynteg Allotments	£44	£45	£45	£70	£77	£0	£81	£81	£83
Tynant Allotments	£42	£43	£43	£66	£73	£0	£76	£76	£78
Penycoedcae Allotment	£51	£52	£52	£80	£88	£0	£92	£92	£94
Footpath Agency Agreement	£835	£835	£835	£835	£835	£0	£835	£835	£835
Hall Hire Llys y Cwm	£8,522	£2,439	£6,063	£5,397	£4,722	£2,899	£3,000	£4,500	£1,000
Hall Hire Caerlan	£7,272	£1,004	£4,296	£6,320	£7,154	£5,049	£7,800	£5,500	£6,500
Hall Hire Beddau CC					£3,685	£9,021	£13,000	£9,000	£12,000
Grants			£1,111	£4,956					
TOTAL INCOME	**£236,565**	**£235,162**	**£243,506**	**£298,342**	**£317,297**	**£228,079**	**£341,233**	**£334,933**	**£335,947**

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5.0 CONCLUSIONS

31st March 2024

General Reserve	£112,378
Earmarked Reserve	£30,634
Balance in Bank 31/3/2024	£143,012

Working with Budgeted Balance		**Working with Estimated Balance**	
Balance in Bank 31/3/24	£143,012	Balance in Bank 31/3/24	£143,012
Budget income 2024/25	£334,933	Estimated income 2024/25	£341,233
Budget Expenditure 2024/25	£356,716	Estimated Expenditure 2024/25	£350,481
Budget balance 31/3/2025	**121,229**	**Estimated balance 31/3/2025**	**£133,764**
General Reserve	**£83,405**	General Reserve	£95,940
Ear marked Reserve	**£37,824**	Ear marked Reserve	£37,824

PROPOSED BUDGET 2025/26		**PROPOSED BUDGET 2025/26**	
Budget balance 31/3/25	121,229	**Estimate balance 31/3/25**	**£133,764**
Budget Income 2025/26	335,947	Budget Income 2025/26	£335,947
Budget Expenditure 2025/26	367,470	Budget Expenditure 2025/26	£367,470
Balance in Bank 31st March 2026	**89,706**	**Balance in Bank 31st March 2026**	**£102,241**

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LLANTRISANT COMMUNITY COUNCIL
FINANCE AND GENERAL PURPOSES COMMITTEE
26TH NOVEMBER 2024

APPENDIX II

CALCULATING THE PRECEPT FOR 2025/2026

1. Rhondda Cynon Taf County Borough Council has confirmed that the Council Tax Base for 2025/2026 will be **£5420.97** (compared to £5,412.15 this year.) Last year the precept was increased by £2.50 per year to £57.50 per Council Tax Band D property.

2. The formula used is as follows:-

   Council Tax Base x Band D rate = total precept received.

3. So, currently £5420.97 multiplied by £57.50 will generate a precept of £311,705.

4. The actual precept needed for next year will be the budgeted expenditure less the other income we have put in the budget:-

   i.e. £367,470 - £24,241 = £343,229

5. The equivalent rate for a Band D property is found by dividing the precept needed by the council tax base.

6. Therefore, £343,229 divided by £5420.97 equates to a band D charge of **£63.32.**

7. The tables below display historic and current rates of Precept levied by this council, and also a ready-reckoner for the consequences of various possible changes to the Precept.

8. It is therefore suggested that the Committee Recommend that the Council sets its Precept for 2025/2026 at £61.50 for a Band D equivalent, generating £333,390. Therefore, we are budgeting to potentially use £9,839 of our reserves.

MR. G. E. HOPKINS J.P.
CLERK AND PROPER OFFICER

MRS ALISON JENKINS CiLCA
DEPUTY CLERK AND RESPONSIBLE FINANCIAL OFFICER

	Actual	Actual	Actual	Actual	Actual	Estimated
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Council Tax Base	£5,309	5,341.39	£5,358.37	£5,351.50	5369.38	5412.15
Council Tax Band D	£40	£41	£ 43.00	£ 52.00	£ 55.00	£ 57.50
Precept Generated	£212,359	£218,997	£ 230,409.91	£ 278,278.00	£ 295,315.90	£ 311,198.63
£ increase in precept	£2	£1	£ 2.00	£ 9.00	£ 3.00	£ 2.50
TOTAL EXPENDITURE	£231,751	£210,289	£249,907	£290,544	£ 306,742.00	£ 350,481.00
TOTAL INCOME	£236,565	£236,565	£ 243,506.00	£ 298,342.00	£ 317,297.00	£ 341,233.00
Balance in the Bank	**£ 95,763**	**£ 128,189**	**£126,925.00**	**£131,266.00**	**£143,011.53**	**£133,763.53**
Reserved Used	**£ 22,705**	**-£ 32,426**	**£ 1,264**	**-£ 4,341**	**-£ 11,746**	**£ 9,248**

NB the estimate balance in the bank has been used as this is more realistic than the budgeted balance

BAND D
the Same

Predicted balance	£133,763.53	£133,763.53	£133,763.53	£133,763.53	£133,763.53	£133,763.53	£133,763.53	£133,763.53
Council Tax Base	£ 5,420.97	£ 5,420.97	£ 5,420.97	£ 5,420.97	£ 5,420.97	£ 5,420.97	£ 5,420.97	£ 5,420.97
Council Tax Band D	**£ 57.5**	**£ 59.5**	**£ 60.5**	**£ 61.5**	**£ 62.0**	**£ 62.5**	**£ 63.0**	**£ 63.5**
Precept Generated	£ 311,706	£ 322,548	£ 327,969	£ 333,390	£ 336,100	£ 338,811	£ 341,521	£ 344,232
£ increase in precept	£ -	£ 2.00	£ 3.00	£ 4.00	£ 4.50	£ 5.00	£ 5.50	£ 6.00
% increase in precept	0.00	3.70	5.56	7.41	8.33	9.26	10.19	11.11
Proposed expenditure	£367,470	£367,470	£367,470	£367,470	£367,470	£367,470	£367,470	£367,470
Proposed other INCOME	£24,241	£24,241	£24,241	£24,241	£24,241	£24,241	£24,241	£24,241
Balance in the Bank	**£102,240**	**£113,082**	**£118,503**	**£123,924**	**£126,635**	**£129,345**	**£132,056**	**£134,766**
Reserves used	£31,523	£20,681	£15,260	£9,839	£7,129	£4,418	£1,708	-£1,003

Un Llais Cymru

One Voice Wales

MODEL FINANCIAL REGULATIONS FOR COMMUNITY AND TOWN COUNCILS IN WALES

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in April 2024 for the purpose of One Voice Wales. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

Notes to assist in the use of this template:

1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
2) Bold text indicates legal requirements, which a council cannot change or suspend.
3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
5) Specific areas that may need adapting:
   a) In 1.5 – is the Clerk the RFO?
   b) In section 4, does the council have committees and how many years are forecast?
   c) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
   d) In 5.9, are online prices acceptable evidence?
   e) In 5.13, 5.15 and 5.17, does the council have committees?
   f) In 5.16, will a councillor ever be instructed to place an order?
   g) In 5.20, is there a minimum level for official orders?

h) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.

i) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.

j) Section 10 gives two alternatives, with or without petty cash.

k) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.

l) 13.7 and 13.8 are removable if they don't apply to the council.

m) Much of Section 16 can be deleted if not applicable.

n) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?

6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.

   a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.

   b) In Section 4, the council needs to determine the timescale for its budget setting.

7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.

8) Key limits to set:

   a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years or not at all.

   b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?

   c) In 5.9, at what level can smaller purchases be made without competition?

   d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?

   e) In 5.18, how much can the clerk commit to spending in an emergency?

   f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?

   g) In Section 9, what are the limits for card payments?

   h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?

9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying “update table” appears at the top of the list.

10) Once this model has been tailored to fit the council’s needs, the resulting Financial Regulations (with the insertion of the council’s name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.

11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.

12) Please ensure that the latest approved version is published on the council’s website.

LLANTRISANT COMMUNITY COUNCIL FINANCIAL REGULATIONS

Contents

These Financial Regulations were adopted by the council at its meeting held on [enter date].

1. **General**

   1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.

   1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.

   1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.

   1.4. In these Financial Regulations:

   - 'Accounts and Audit Regulations' means the regulations issued under Section 39 of the Public Audit (Wales) Act 2004, or any superseding legislation, and then in force, unless otherwise specified.
   - "Approve" refers to an online action, allowing an electronic transaction to take place.
   - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
   - 'Proper practices' means those set out in *The Practitioners' Guide*
   - *Practitioners' Guide* the Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
   - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
   - 'Shall' refers to a non-statutory instruction by the council to its members and staff.

   1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The RFO:-

   - acts under the policy direction of the council;
   - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
   - determines on behalf of the council its accounting records and control systems;
   - ensures the accounting control systems are observed;
   - ensures the accounting records are kept up to date;
   - seeks economy, efficiency and effectiveness in the use of council resources; and
   - produces financial management information as required by the council.

   1.6. **The council must not delegate any decision regarding:**

   - **setting the final budget or the precept (council tax requirement);**
   - **the outcome of a review of the effectiveness of its internal controls**

- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors.**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of [£5,000].

2. Risk management and internal control

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk, with the RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3. When considering any new activity, the Clerk, with the RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.

2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6. At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations for all accounts produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.

2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.

3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**

- **day-to-day entries of all sums of money received and expended by the council (documented in the cash book) and the matters to which they relate;**
- **a record of the assets and liabilities of the council.**

3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.

3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.

3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices**.

3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.

3.7. The internal auditor shall be appointed by the council or a committee of the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.

3.8. The council shall ensure that the internal auditor:

- is competent and independent of the financial operations of the council;
- reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council.

3.9. Internal may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms ‘independent’ and ‘independence’ shall have the same meaning as described in The Practitioners Guide.

3.11. The RFO shall make arrangements for the exercise of electors’ rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by Accounts and Audit (Wales) Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its budget requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in November for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Finance and General Purposes Committee. The RFO will inform committees of any salary implications before they consider their draft budgets.

4.3. No later than November each year, the RFO shall prepare a draft budget with detailed estimates of all receipts and payments/income and expenditure for the following financial year along with a forecast for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve with the formal approval of the full council.

4.5. In appropriate cases, each committee (if any) shall review its draft budget and submit any proposed amendments to the Finance and General Purposes Committee not later than the end of November each year.

4.6. The draft budget with any committee proposals, including any recommendations for the use or accumulation of reserves, shall be considered by the Finance and General Purposes Committee and a recommendation made to the council.

4.7. Having considered the proposed budget and forecast, the council shall determine its budget requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.

4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**

4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.

4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.

4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council.

5. Procurement

5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.

5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.

5.3. Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.

5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**

5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:

5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall {seek formal tenders from at least three] suppliers agreed by the council.

5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation[1] regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**

[1] The Regulations require councils to use the Sell2 Wales website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

5.8. For contracts greater than £3,000 excluding VAT the Clerk or RFO shall seek at least 2 fixed-price quotes.

5.9. Where the value is between £500 and £3,000 excluding VAT, the Clerk or RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.

5.10. For smaller purchases, the Clerk shall seek to achieve value for money.

5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**

5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

i. specialist services, such as legal professionals acting in disputes;

ii. repairs to, or parts for, existing machinery or equipment;

iii. works, goods or services that constitute an extension of an existing contract;

iv. goods or services that are only available from one supplier or are sold at a fixed price.

5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council or the Finance and General Purposes Committee. Avoidance of competition is not a valid reason.

5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- the Clerk, under delegated authority, for any items below £1,000 excluding VAT.
- the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £2,500 excluding VAT.
- a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT
- in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.
- the council for all items over £5,000;

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

5.16. No individual member, or informal group of members may issue an official order, unless instructed to do so in advance by a resolution of the council or make any contract on behalf of the council.

5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council or a duly delegated committee acting within its Terms of Reference except in an emergency.

5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,500 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.

5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Welsh Government borrowing approval has been obtained first.

5.20. An official order or letter shall be issued for all work, goods and services above £250 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.

5.21. Any ordering system can be misused and access to them shall be controlled by the RFO.

6. Banking and payments

6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Unity Trust Bank. The arrangements shall be reviewed annually for security and efficiency.

6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.

6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO.

6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.

6.5. All payments shall be made by online banking or cheque, in accordance with a resolution of the council or duly delegated committee, or a delegated decision by an officer, unless the council resolves to use a different payment method.

6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items, which the council or a duly delegated committee may authorise in advance for the year}.

6.7. A copy of this schedule of regular payments shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.

6.8. A list of such payments shall be reported to the next appropriate meeting of the council or Finance and General Purposes Committee for information only.

6.9. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:

i. any payments of up to £500 excluding VAT, within an agreed budget.

ii. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.

iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms}, where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council or Finance and General Purposes Committee}.

iv. Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee.

6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council {or finance committee}. The council or committee shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.

7.2. All authorised signatories shall have access to view the council's bank accounts online.

7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.

7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent by email to two authorised signatories.

7.5. In the prolonged absence of the Service Administrator, the Clerk shall set up any payments due before the return of the Service Administrator.

7.6. Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.

7.7. Evidence shall be retained showing which members approved the payment online {and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes}.

7.8. A full list of all payments made in a month shall be provided to the next council meeting and appended to the minutes.

7.9. With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.

7.10. Payment may be made by BACS or CHAPS by resolution of [the council] provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.

7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online by two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.

7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by two of: the Clerk and the RFO a member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.

7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

8. Cheque payments

8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by two members.

8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

8.4. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council or committee meeting. Any signatures obtained away from council meetings shall be reported to the council or Finance and General Purposes Committee at the next convenient meeting.

9. Payment cards

9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.

9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.

9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk, the RFO and the General Maintenance Manager and any balance shall be paid in full each month.

9.4. Personal credit or debit cards of members or staff shall not be used except for expenses of up to £250 including VAT, incurred in accordance with council policy.}

10. Petty Cash

10.1. The RFO shall maintain a petty cash float of £150 and may provide petty cash to officers for the purpose of defraying operational and other expenses.

a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.

b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

11. Payment of salaries and allowances

11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**

11.2. **Guidance issued by the Independent Remuneration Panel for Wales in relation to the taxation of councillor allowances must be fully adhered to.**

11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee’s gross pay, emoluments, or terms and conditions of employment without the prior consent of the council {or relevant committee}.

11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.

11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by [the finance committee] to ensure that the correct payments have been made.

11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.

11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

12.1. Any application for Welsh Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

12.2. Any financial arrangement which does not require formal borrowing approval from the Welsh Government (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.

12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

12.4. All investment of money under the control of the council shall be in the name of the council.

12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.

13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.

13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.

13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.

13.5. Personal cheques shall not be cashed out of money held on behalf of the council, neither shall be the making of debit card and credit card transactions via the council's PDQ terminal.

13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted form the software by the due date.

13.7. Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

13.8. Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.

14. Payments under contracts for building or other construction works

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

15.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment [in that section.

15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

15.3. Stocks shall be kept at the minimum levels consistent with operational requirements.

15.4. The RFO shall be responsible for periodic checks of stocks and stores, at least annually.

16. Assets, properties and estates

16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit (Wales) Regulations.

16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed [£500]. In each case a written report shall be provided to council with a full business case.

17. Insurance

17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

17.2. The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to [the council] at the next available meeting. The RFO shall negotiate all claims on the council's insurers {in consultation with the Clerk}.

17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, or duly delegated committee.

18. Charities

18.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

19. Suspension and revision of Financial Regulations

19.1. The council shall review these Financial Regulations annually and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

19.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
5) Any invitation to tender issued under this regulation shall be subject to Standing Order [insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

CONTROL AREA	CONTROL OBJECTIVE	CAUSE	SIGNIFICANCE OR IMPACT	LIKELI-HOOD	CONTROLS
HIGH LEVEL CONTROLS					
Segregation of duties	A key feature of an effective control framework is to ensure that where possible, no single individual has sole responsibility for any transaction from authorisation to completion and review. For smaller councils there may be particular resource constraints that make proper segregation of duties difficult to achieve. However, members can take action to compensate for these difficulties. For example, members reviewing reports of transactions independently of the RFO.	Council unaware of financial position of Council funds.	Medium	Medium	*Regular reports provided for monthly meeting. *Two signatures required for all cheques. *Dual authorisation for all online transactions *Spot check of bank statement to reconciliations on a quarterly basis. *All invoices over £500 to be initialled by 2 councillors
Budgetary control	One of the most important financial monitoring activities is budgetary control. This is monitoring the council's performance against its budget. The council should have procedures for regular budget reporting in place.	Inadequate monitoring of performance	Medium	Low	*Income and Expenditure report provided to full Council monthly *Quarterly review of nominal ledger by RFO. *Six monthly review of spending by Finance and General Purposes Committee.
		Annual Precept not the result of proper detailed consideration	Medium	Low	Full reivew of spending for the year to date and past year expenditure levels before budget is prepared and precept set by full Council.
Internal Audit	The role of internal audit is to look at the effectiveness of the council's financial controls. Members should consider reports prepared by the internal auditor that identify weaknesses in internal control.	Non compliance with statutory requirements.	Medium	Low	Appoint internal auditor for interim and end of year audits.
		Non-compliance with statutory deadlines for the completion / approval / submission of accounts and other financial returns.	Medium to High	Low	Ensure that all accounts and returns are completed and submitted by the deadlines.
Payments	The use of cheque payments is diminishing with the use of electronic payment methods. It is essential that the council has robust controls in place over payments made. These should be set out in the council's financial regulations/procedures	Incorrect payments made	Medium	Medium	* The majority of Council payments are now made by dual authorisation of online transactions. * Cheques are only used in limited circumstances. * Office staff and Maintenance Managerhave a credit card with limited expenditure, reducing the need for petty cash.

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INTERNAL CONTROLS					
Standing Orders and Financial Regulations	These establish the general rules applicable to council meetings and in carrying out the council's business.	Decisions made against Council policy or outside legal powers.	High	Low	OVW Model Standing Orders and Model Financial Regulations reviewed May 2024.
Income Received	The controls in place should provide assurance that the income received is secure, accurately recorded and banked as quickly as possible	Loss of cash through theft or dishonesty	Medium	Low	*All cash/cheques banked on day of receipt or locked in safe until it is possible to bank it. *Square card reader in use to facilitate card payments reducing number of cash payments *insurance policy in place
Trading Income and Fees	Trading includes all goods and services provided for a fee. Controls should ensure that all income due to the council is received and recorded.	Incorrect hall hire charges being made or charges not collected.	Low	Low	*Hall Hire Income reviewed December 2023. Regular review to take place each October at the start of the budget setting process. *Booking system and invoicing software now in use to reduce lieklihood of errors. *Outstanding invoices to be reviewed every 6 months by Council minimum (Oct and March).
Income Records	Internal controls should ensure the council accurately maintains accounting records of income.	Non compliant records kept.	Medium	Low	*Accounts reconciled monthly. * A member of the Finance & General Purpose Committee to check the reconciliations against the statements minimum twice per financial year.
Authorisation of Expenditure	Expenditure controls ensure that only necessary and authorised purchases are made. Controls also ensure that the council makes payments only for goods and services actually received and at agreed prices.	Illegal Expenditure	Low	Low	RFO to ensure that all Council agreed expenditure is within legal powers.
		Incorrect payments made	Medium	Low	*All accounts for payment reported monthly to full Council before payment. * Financial Regulations specify expenditure limits. *All transactions authorised by 2 Councillors.
		Non compliance with VAT regulations	Low	Low	All VAT payments recorded on accounting software and VAT return filed electronically quarterly.

		Misuse of Council CreditCard	Medium	Medium	*All card transactions to be authorised by the Clerk prior to placing an order. *Where possible other payment methods are used. *Only named card holders to use the card. *Card paid off in full each month *detail of credit card transactions included with accounts for payment sheet
Wages and Salaries	The purpose of payroll controls is to make sure that the council pays the correct amounts to genuine employees and HMRC.	Incorrect amounts being paid to individuals or HMRC.		Low	* Moneysoft payroll package utilised, which is kept updated automatically with changes to HMRC regulations. *NALC guidelines used for setting salary levels.
		Pension payments being recorded incorrectly	Low	Low	* Reported monthly via i-connect system directly to RCT Pensions
Assets	Internal controls should be in place to safeguard the assets and investments held by the council from loss or damage and to ensure their proper use within the community.	Damage to Physical Assets	Low	low to medium	*Asset Register fully reviewed annually. *ItemIT system to keep an accurate record of assets and any changes. *Insurance policy in place and reviewed annually
		Damage to third party property or individuals.	High	Low	Insurance policy in place and reviewed annually
		Vehicle accident	High	Low	*Vehicle insurance policy in place and reviewed annually. *Only authorised people allowed to drive Council vehicles.
		Consequential loss of income or ability to deliver services	Medium to High	Low	Insurance policy in place and reviewed annually
Investments	Internal controls should ensure that the council's investments are safeguarded	Inappropriate investment	Medium to High	Low	Additional instant access savings account now in place so that investment with any one institution should never exceed £85,000.
Bank Accounts	Controls over bank accounts ensure that the amount of money held at any given point in time can be identified and that this money is secure	Incorrect information held on bank accounts	Medium to High	Low	*All transaction including transfers require dual authorisation. *All computers have internet security installed enabling staff members to view accounts safely online.
Employees	Employees must ensure that they adhere to the council's control arrangements	Employees not following Council procedure	medium to high	low to medium	All staff have contracts and have agreed to the Council Health and Safety Policy. Appraisals to be completed annually
		Absence of the Clerk through illenss or termination of employment	medium	medium	The Deputy Clerk is fully trained to run the Council in the Clerk's absence.

		Loss of services of an employee	Medium	Low	If a permanent loss immediately advertise the vacancy and request help from remaining employees to cover work load during temporary loss.
		Employee accident	Medium	Low	*Insurance policy in place and reviewed annually *Health and Safety training and assessments in place.

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LLANTRISANT COMMUNITY COUNCIL
FINANCE AND GENERAL PURPOSES COMMITTEE
26TH NOVEMBER 2024

INDEPENDENT REMUNERATION PANEL FOR WALES DRAFT REPORT FOR 2025/2026

Members are asked to consider the consultation being conducted by the IRP. The section in the report which relates to Town and Community Councils is contained below.

Members may wish to consider whether the Council should make any response to the consultation.

This determination is valid from 31 July 2024.

Community and Town Councils

The Panel continues to mandate payments for the extra costs of working from home and payments for office consumables. There is no change to the Determination made last year.

Mandatory payments: determination 7

Payment for extra costs of working from home

All councils must pay their members £156 a year (equivalent to £3 a week) towards the extra household expenses (including heating, lighting, power and broadband) of working from home.

Set payment for consumables

Councils must either pay their members £52 a year for the cost of office consumables required to carry out their role, or alternatively councils must enable members to claim full reimbursement for the cost of their office consumables.

It is a matter for each council to make and record a policy decision in respect of when and how the payments are made and whether they are paid monthly, yearly or otherwise. The policy should also state whether and how to recover any payments made to a member who leaves or changes their role during the financial year.

Compensation for financial loss: determination 8

Compensation for financial loss is an optional payment.

Previously, the Panel determined that an appropriate level of payment should be set at the daily rate of ASHE. To maintain this link, the figures for 2025 to 2026 are now proposed as:

£126.74 for a full day and £63.37 for a half day.

Reporting requirements: determination 9

Community and Town Councils are required to submit an annual statement of payments to the Panel by the 30 September each year, and also publish this on their website. The Panel have provided a template return for clerks to use.

The Panel have discussed and considered changing the requirements for Community and Town Councils when submitting their statement of payment returns. The Panel's aim is to simplify administration and encourage Councils to ensure all mandatory payments are made to individual members.

The Panel proposed that from September 2024, the returns need only show the total amounts paid in respect of the mandatory payments mentioned above. That is the £156 contribution to the costs of working from home and the £52 set rate consumables allowance and the travel and subsistence expenses paid.

This brings these in line with the reporting of the costs of care and personal assistance allowances.

Payments to Community and Town Councils

Type of payment	Group requirement	Requirement
Extra costs payment	1 (Electorate over 14,000)	Mandatory for all members
Senior role	1 (Electorate over 14,000)	Mandatory £500 for 1 member; optional for up to 7
Mayor or chair	1 (Electorate over 14,000)	Optional: up to a maximum of £1,500
Deputy Mayor or Mayor Chair	1 (Electorate over 14,000)	Optional: up to a maximum of £500
Attendance	1 (Electorate over 14,000)	Optional

Type of payment	Group requirement	Requirement
allowance		
Financial loss	1 (Electorate over 14,000)	Optional
Travel and subsistence	1 (Electorate over 14,000)	Optional
Costs of care or personal assistance	1 (Electorate over 14,000)	Mandatory
Extra costs payment	2 (Electorate over 10,000 to 13,999)	Mandatory for all
Senior role	2 (Electorate over 10,000 to 13,999)	Mandatory for 1 member; optional up to 5
Mayor or chair	2 (Electorate over 10,000 to 13,999)	Optional; up to a maximum of £1,500
Deputy mayor or mayor chair	2 (Electorate over 10,000 to 13,999)	Optional; up to a maximum of £500
Attendance allowance	2 (Electorate over 10,000 to 13,999)	Optional
Financial loss	2 (Electorate over 10,000 to 13,999)	Optional
Travel and	2 (Electorate over 10,000 to	Optional

Type of payment	Group requirement	Requirement
subsistence	13,999)	
Costs of care or personal assistance	2 (Electorate over 10,000 to 13,999)	Optional
Extra costs payment	3 (Electorate over 5,000 to 9,999)	Mandatory for all members
Senior role	3 (Electorate over 5,000 to 9,999)	Mandatory for 1 member; optional up to 5
Mayor or chair	3 (Electorate over 5,000 to 9,999)	Optional; up to a maximum of £1,500
Deputy mayor or mayor chair	3 (Electorate over 5,000 to 9,999)	Optional; up to a maximum of £500
Attendance allowance	3 (Electorate over 5,000 to 9,999)	Optional
Financial loss	3 (Electorate over 5,000 to 9,999)	Optional
Travel and subsistence	3 (Electorate over 5,000 to 9,999)	Optional

Type of payment	Group requirement	Requirement
Costs of care or personal assistance	3 (Electorate over 5,000 to 9,999)	Mandatory for all
Extra costs payment	4 (Electorate over1,000 to 4,999)	Mandatory for all members
Senior role	4 (Electorate over1,000 to 4,999)	Optional; up to 3 members
Mayor or chair	4 (Electorate over1,000 to 4,999)	Optional; up to a maximum of £1,500
Deputy mayor or mayor chair	4 (Electorate over1,000 to 4,999)	Optional; up to a maximum of £500
Attendance allowance	4 (Electorate over1,000 to 4,999)	Optional
Financial loss	4 (Electorate over1,000 to 4,999)	Optional
Travel and subsistence	4 (Electorate over1,000 to 4,999)	Optional
Costs of care or personal assistance	4 (Electorate over1,000 to 4,999)	Mandatory for all
Extra costs payment	5 (Electorate less than 1,000)	Mandatory for all

Type of payment	Group requirement	Requirement
Senior role	5 (Electorate less than 1,000)	Optional up to 3 members
Mayor or chair	5 (Electorate less than 1,000)	Optional; up to a maximum of £1,500
Deputy mayor or mayor chair	5 (Electorate less than 1,000)	Optional; up to a maximum of £500
Attendance allowance	5 (Electorate less than 1,000)	Optional
Financial loss	5 (Electorate less than 1,000)	Optional
Travel and subsistence	5 (Electorate less than 1,000)	Optional
Costs of care or personal assistance	5 (Electorate less than 1,000)	Mandatory for all

Payments to Community and Town Councils

There have been no changes made to payments for undertaking senior roles; allowances for Travel and subsistence; Care and Personal Assistance or Attendance allowance. All current Determinations will be published on our **website**.