CYNGOR CYMUNED LLANTRISANT
LLANTRISANT COMMUNITY COUNCIL

Llys y Cwm
Gwaunmiskin Road
Beddau
CF38 2AU

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

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Heol Gwaunmeisgyn
Beddau
CF38 2AU

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Clerc: Mr G E Hopkins JP BA(Hons)

27th November 2025

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 **THURSDAY 4TH DECEMBER 2025** 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

<u>DISTRIBUTION:</u>

COMMITTEE CHAIR:	Cllr D. Myles
COMMITTEE MEMBERS:	Cllrs M. Davies, D. Brown, A. Callow, R. Hunt, D. Nicholas, P. Thomas, E. Townsend Jones
STAFF:	RFO

CYNGOR CYMUNED LLANTRISANT

LLANTRISANT COMMUNITY COUNCIL

A MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE TO BE HELD ON TUESDAY 4TH DECEMBER 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.	**Community Assistance Fund (Support of local Food banks)**			
		i)	To receive responses to the Questionnaire sent to the four applicant organisations for financial assistance. At the point of publication of this bundle, responses have been received from Beddau, Llantrisant and Talbot Green Food Bank, Cwm Welfare, and Taff Ely Foodbank.	4 to 15
		ii)	To note the information provided by Salem Food Bank for its grant application for 2025.	
		iii)	To determine the allocation of resources from the Community Assistance Fund for 2025/2026.	
4.	**Draft Annual Remuneration Report 2026-2027** To consider the draft recommendations of the Democracy and Boundary Commission Cymru, as contained within its Draft Annual Remuneration Report for 2026-2027 as it pertains to Towns and Community Councils.			16 to 17
5.	**Interim Report of the Internal Auditor 2025/2026** To receive the Interim Report of the Internal Auditor conducted at the end of Quarter 2, and consider any recommendations contained therein.			18 to 43

6. 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. 44 to 51

7. Draft Budget and Precept 2026/2027

(i) To consider the Report of the Clerk, and make recommendations to Council for fees and charges for 2026/2027. 52 to 56

(ii) To consider the Report of the Clerk and make recommendations to Council for a Budget for the Council for 2026/2027; and 56 to 69

(iii) To consider the report of the Clerk and make recommendations to Full Council for the precept for the financial year 2026/2027. 70 to 71

9. Financial Regulations

To note that there are no proposed amendments to the Financial Regulations of the Council at this time.

10. Urgent Items

To consider any matters which the Chair has determined reasonably to be urgent.

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

CYNGOR CYMUNED LLANTRISANT
LLANTRISANT COMMUNITY COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE
4TH DECEMBER 2025

REPORT OF THE CLERK

SUPPORT FOR FOOD BANKS

Background

1. Llantrisant Community Council considered its support for local food banks under its Community Assistance budget at the meetings of the Finance and General Purposes Committee on 26th November 2024, and again at full Council on 10th December 2024.

2. Members of the Council agreed that they would continue to provide funds to support measures to alleviate food poverty in the community council's area during 2025/2026. The allocation in the budget for this financial year is £5,000.

3. A report was taken to the meeting of the Council held on 9th December 2025, making recommendations for allocating the fund, however members deferred the decision in order to seek further information from the applicants.

4. In the meantime a fourth application was received from Taff Ely Foodbank, Coedcae Lane.

5. The Clerk has written to all applicants with a questionnaire in order that members may better compare the provision of each organisation. At the point of publication, three of the four applicants had responded to the questionnaire, and their responses are attached.

Several Bids for the Fund

6. Members considered bids into this fund from three separate organisations which provide services to residents living within the Council's jurisdiction. Those bids came from the following:-

Cwm and Llantwit Welfare Hall Scheme

7. The (now-disbanded) Beddau Food Hub originally operated from the Welfare Hall, supported by surplus food collections via Camau Cyntaf I Ddysgu CBC and Neighbourly.

8. Surplus food has continued to be shared at the Hall. Their submission proffers that collaboration could offer not just food support, but wider opportunities, including volunteer training and community signposting to additional services.

9. In their submission to the Finance and General Purposes Committee last November, the trustees welcomed the return of the Food Hub, especially if funding could be secured, as this could improve storage efficiency and community outreach. The trustees were also open to supporting other community groups in becoming recognised charities or constituted groups, helping them to apply for funding. There was a strong desire to transform the Welfare Hall into a vibrant, participatory Community Hub, building capacity and confidence among local people.

BLT Food Hub.

10. The BLT Food Hub moved from the Welfare Hall to Beddau Community Centre in 2023 and works principally through local schools to provide parcels to persons or families in need. In their report to the FGP Committee in November last, they expressed a desire to investigate the best way to support older members of the community.

11. BLT rents space from the Council at Beddau Community Centre at a cost of £150 per calendar month. Last year, BLT has received the whole of the Community Assistance Fund (£5,000) and in 2023/2024 received £5,000 which was half the Fund available (the other half being available to the Taff Ely Food Bank at Coedcae Lane).

Salem Foodbank

12. Although Salem operates from Salem Baptist Church in Tonteg, their record keeping shared with us shows that 30 of the 55 persons they helped last year were residents of the Llantrisant Community Council area (23 from Beddau and Tynant, and 7 from Llantrisant and Talbot Green).

13. Salem originally put in a request for grant funding during the grant scheme window for 2024/2025, but Members decided to draw it together with its consideration of funding of food banks in general. That original grant application was for £2,000.

14. A fourth bid has been received from Taff Ely Food Bank.

Proposed Collaboration

15. Members agreed that it would be to the advantage of the community and in particular those in need, were the several organisations to work more closely together, and achieve more through collaboration than they might separately.

16. On 2nd January 2025 I wrote to the then three organisations to express these hopes and to encourage them to hold conversations with each other to explore ways in which they could work together to achieve the best outcomes for the investment of public funds.

17. My understanding from being copied in to some, but not all correspondence between the organisations is that they did meet together and have had discussions in response to my letter, all taking place over a period of a few months.

No Agreement

18. Regrettably, it does not seem that the three organisations have come to any agreement. Each organisation has now written to bid separately for financial assistance from the Council. Salem's initial request was for £2,000.

19. Neither the Welfare nor the BLT Food Hub, nor the Taff Ely foodbank have made a specific request.

Conclusions and Recommendation

20. Members may consider that it would be to be reasonable, given that all four organisations are serving residents of the Council's jurisdiction to distribute the Community Assistance fund equitably between the organisations, with an uplift to the BLT Food Hub to acknowledge that they pay rent for their accommodation.

21. It is therefore recommended that the Community Assistance fund be allocated as follows:-

Beddau, Llantrisant and Talbot Green Food Hub (BLT):	£2,000
Taff Ely Food Bank	£1,000
Cwm Welfare:	£1,000
Salem:	£1,000
Total:	£5,000

MR G. E. HOPKINS J.P.
CLERK TO THE COUNCIL

Name of Organisation:	**CCID & The Cwm & Llantwit Welfare Scheme**

1. How many volunteers are delivering food support by your organization?	**12**
2. Thinking about the last 12 months, could you please estimate the number of unique persons that have received some food from your organization?	**NO** **We offer a different set up, We have around 60 regulars (Cwm Welfare) who collect once a week, many also attended our Friday Food Club. We have supported 23 additional individuals in emergency placement with more than just food.** **In addition, around 14 from Bingo also collect on a Wednesday.** **Please note, we undertake 8 collections a week, from a mix of stores, in addition to the Cwm Welfare, we support 6 other Non-Profit Children's Nurseries and their parents who are living in poverty or socially disadvantaged through the Flying Start Scheme.** **We also work with Salem and will share excess food and pickup's to avoid wastage.** **We do not record personal details currently whilst we await the completed work on our Community Hub and Shop. We have a broad mix of the elderly, who often pop in for bits and pieces and not surprisingly a mix**

	of ‘professionals’ who access us late evenings, whenever we have food and our doors are open which is usually 4-11pm Mon – Thurs, 11-midnight Friday, Saturday and Sunday. We ensure all food is given out, to minimize waste, we have also been gifted money to purchase a large commercial freezer from RCT to create frozen meals, which we will be generating in the New Year. Food can only be accessed when available, so the below figures can only be a guestimate for Cwm Welfare as our children’s figures are substantially higher.
3. Could you please estimate what proportion of the attendees fall into the following attendance brackets:	
(a) Regularly accessing food from your service (at least 80% of the time):	**51**
(b) Attend more than half the time to access food, but not as consistently as regular attendees? (50% to 80% of the time)	**18**
(c) Have accessed food from your service only once:	**Unknown, we would not let anyone go hungry.**
4. Do you distribute meals, and if so how many have you distributed in the last 12 months?	**Not in the last 12 months, we are working with Tesco Stronger and on completion of the Hub will be providing frozen meals.**
5. How do you advertise for donations to the food bank?	**Facebook, in fundraising or charity events – we had previously requested donations, which resulted in a ‘facebook showdown’ which was upsetting for all involved. We will be requesting food donations in December, as we are open all over Christmas, where most food banks close on December 22nd.**
6. How many of your clients reside in the Llantrisant Community Council area? (i.e. Beddau, Tynant, Llantrisant or Talbot Green)	**Beddau x 72 Tynant x11 Llantwit Fardre x 15 Llantrisant 8**

	(Also people who take surplus as needed – non recorded) **These are people known to us – this figure could be substantially higher as food that is not collected, is advertised for people to collect, promoting sustainability.**
7.. What proportion of donations to the food bank are (a) food and (b) financial?	**(a) The majority of our donations are food only, we do not charge for redistribution.** **(b) We have just received a grant of £1k from RCT for a freezer and storage items and have applied for £1400 RCT grant to continue Free Food Club 'A Plate for All' on a Friday run by volunteers.**

8.. What would you use a grant from Llantrisant Community Council for?

We are seeking to help formalise a drop-in centre to support the purchase non-perishable items to help vulnerable families and individuals throughout the year, ensuring no one goes without essential food. We would like to formalise our food hub, whilst continuing to work with other local food banks to minimise waste and boost sustainability.

We aim to continue to supply residents in the local wards and continue to support 6 children's nurseries in the Taff Ely area, supporting over 300 families as we have done for the past 9 years, using redistributed food options.

The grant will also strengthen our fresh food distribution programme, allowing us to provide consistent access to healthy produce for individuals and families facing financial hardship.

The freezer will enable us to create frozen meals, in partnership with Tesco Stronger with the long-term aim of creating meals that families can collect. Furthermore, our discounted 'Café aims to offer heavily subsidized items from redistributed products e.g. tea and toast £1.50 etc., Tea & Cake £2.00 etc. making it an affordable option for residents, and a warm space where they can meet, greet and socialize to combat isolation and loneliness.

We also offer support over the festive period, including Christmas day morning 11-2pm and 6pm to 10.30pm, where free tea and coffee is available and some light refreshments are available for those that wish to join us.

Thank you for completing this questionnaire. Please return it to:
clerk@llantrisant-cc.gov.wales or to the Council's postal address,
Llys y Cwm, Gwaunmiskin Road, Beddau CF38 2AU.

COMMUNITY COUNCIL

COMMUNITY ASSISTANCE FUND / **QUESTIONNAIRE FOR FOOD BANKS**

Name of Organisation:	**BLT Foodbank**

1. How many volunteers are delivering food LLANTRISANT support by your organization?	**10 volunteers currently**
2. Thinking about the last 12 months, could you please estimate the number of unique persons that have received some food from your organization?	**Approx. 4600 annually** **Comprised of 34 families and 19 individuals currently registered in the Hub** **(27 new since January)**
3. Could you please estimate what proportion of the attendees fall into the following attendance brackets:	
a. Regularly accessing food from your service (at least 80% of the time):	3450
b. Attend more than half the time to access food, but not as consistently as regular attenees? (50% to 80% of the time)	1090
c. Have accessed food from your service only once:	60

4. Do you distribute meals, and if so how many have you distributed in the last 12 months?	**N/A**
5. How do you advertise for donations to the food bank?	**Due to being reasonably well established we have organisations who support us at various times of the year. We have collection days in Sainsburys as well as events throughout the wards. We also have a good following on social media.**
6. How many of your clients reside in the Llantrisant Community Council area? (i.e. Beddau, Tynant, Llantrisant or Talbot Green)	**All reside within area. We have had police, RCT and social service request support for out of area clients which we do emergency parcels for and then refer them to the relevant Foodbank in their area,**
7.. What proportion of donations to the food bank are (a) food and (b) financial?	**(a)20% (b)80%s**
8.. What would you use a grant from Llantrisant Community Council for? **Other than covering our rent, 100% of the funding is spent supporting vulnerable adults and children facing food poverty within the four wards covered by Llantrisant Community Council. Your support has meant that to date we have been able to support all those who have needed our support.**	

Thank you for completing this questionnaire. Please return it to:

clerk@llantrisant-cc.gov.wales or to the Council's postal address,

Llys y Cwm, Gwaunmiskin Road, Beddau CF38 2AU.

LLANTRISANT COMMUNITY COUNCIL
COMMUNITY ASSISTANCE FUND / **QUESTIONNAIRE FOR FOOD BANKS**

Name of Organisation:	**Taff Ely Foodbank**

1. How many volunteers are delivering food support by your organization?	**Around 50**
2. Thinking about the last 12 months, could you please estimate the number of unique persons that have received some food from your organization?	**810 households**
3. Could you please estimate what proportion of the attendees fall into the following attendance brackets:	
(a) Regularly accessing food from your service (at least 80% of the time):	**16.29% - 132 Households**
(b) Attend more than half the time to access food, but not as consistently as regular attendees? (50% to 80% of the time)	**18.52% - 150 Households**
(c) Have accessed food from your service only once:	**65.19% - 528 Households**
4. Do you distribute meals, and if so how many have you distributed in the last 12 months?	**We supply 3 days' worth of food in the food parcels (3728)**
5. How do you advertise for donations to the food bank?	**Through social media, events and corporate networking**
6. How many of your clients reside in the Llantrisant Community Council area? (i.e. Beddau, Tynant, Llantrisant or Talbot Green)	**Around 500 residents last year. 5% of the population**
7.. What proportion of donations to the food bank are (a) food and (b) financial?	**(a)75%** **(b)25%**

8.. What would you use a grant from Llantrisant Community Council for? **Core costs: Operational**

Thank you for completing this questionnaire. Please return it to:
clerk@llantrisant-cc.gov.wales or to the Council's postal address,
Llys y Cwm, Gwaunmiskin Road, Beddau CF38 2AU.

Llantwit Fardre Community Council
Cyngor Cymuned Llanilltud Faerdref

Application for Grant Aid 2025 - 2026
Under the Local Government Act 1972, Sections 137(4)(A)/137(3)

1. 1. Name of organisation seeking funding:

Salem Baptist Church - Salem Foodbank

2. Purpose of organisation:

Our purpose is to support those in need, by providing the following services.
1 - Providing Non perishable food parcels to those in need
2 - Distributing perishable food items provided by retailers from our community to anyone who wants it.
3 - Providing a safe warm space to those who need it with tea/coffee and biscuits
4 - Providing a book exchange
5 - Providing a school uniform exchange. Allowing anyone in the community to bring or take school uniform items

3. Is the organisation a registered charity? If yes, please provide the charity number.

Yes / No Yes. Its a foliate of the Baptist Union Wales registration number 1154855

4. Number of participants / members. How many / what percentage reside in the Llantwit Fardre Community Council area?

Total: _____ members; Approx ______reside locally.

150 Clients, approximately 90 from Llantwit Fader Community Council Ward

5. Please state what the grant will be used for.

The grant will be used for the sole purpose of purchasing non perishable food for our clients. Due to the Cost of Living Crisis, we have seen more clients come on a more regular basis. The cost of utilities and food our putting added pressure on those who are in the most vulnerable circumstances.

6. Who will benefit from the funding?

Vulnerable Children to OAP's, those who have been victims of domestic violence, those who are on long term sick, family who have children with learning disabilities, Adult's with learning disabilities, adults with mental health issues, adults with addiction issues. Immigrants who are seeking work. Adults on long term sick

7. Amount of grant requested and name for cheque payment.

£2,000.00

8. Total cost of project for which the grant is requested.

our monthly food bill from large super market shops is around £1,000.00 so this will ensure we feed 100 households over a 4 week period.

9. If total cost exceeds the sum requested, how will the balance be funded?

we will ensure any food items purchased our covered by the sum of money we have in our bank accounts. if we don't have the money we reach out to the community for support.

10. Has an application for this project been made to another funding organisation(s)?

We are constantly looking for finances to fund the on going works of the Salem foodbank, as we would not be able to provide some many household with food unless we did. All funding is spent of food, personal hygiene items, and or pet food. Unless other wise stated.

11. Name and address of contact for the organisation seeking funding.

Salem Foodbank, Salem Baptist Church, Salem Lane, Tonteg, CFF38 1PT

12. Contact telephone number / Email address

[redacted]

Signed: Ab

Name: Anna Bidweill

Position: Development Manager

Date: 27/10/2025

Some further information:
At the foodbank we acknowledge that food poverty will always be in our communities, for various reasons. When someone walks through the door asking for help we support them, in the way they need support, we don't challenge, judge or question someone. We treat them as god would have wanted with love and support.
The foodbank has been an ongoing project in our community for our the last 6 years. With many of our clients returning on a monthly basis the church and the volunteers who work in the foodbank have decided to evolve the foodbank to more of a food pantry, due to financial and food donations/grants significantly decreasing in 2024 and 2025.
So as of the 1st of January 2026 the foodbank will provide 4 -8 weeks of free food parcels to those who ask for help. Our existing clients and those who have been attending for more than 8 weeks will be asked to make a contribution of £4 - £6 depending on the number of adults in their house hold. They will then receive the products they ask for from our shopping list, and the amount they will receive, is far greater than the contribution made.
The contribution will assist in restocking the cupboards, which are regularly low on stock, but will not fill the financial gap that we need to maintain our work.
In addition all clients will be asked to attend a money management course, which is being funded by Salem Church, commencing in February 2026. This course will also be available to the wider community
While I appreciate that I have asked for a lot of money, any sum of money is great and wonderfully received

your faithfully

Anna Bidwell

Determination 6/2026: Payments to community and town council (CTC) members

33. CTCs can opt to pay financial loss compensation to their members, where such loss has occurred for attending approved duties. The Commission has determined to maintain the alignment with the daily rate of ASHE as follows:

- Up to £67.45 for each period not exceeding 4 hours.
- Up to £134.90 for each period exceeding 4 hours but not exceeding 24 hours.

34. Other than this change to the financial loss compensation, no changes are made to payments to CTC members. Remuneration is due as set out in Tables 5 and 6 below.

Table 5: Extra costs payment (per group) for all members of CTCs

Type of payment	Group 1	Group 2 and 3	Group 4 and 5
Extra costs payment	Mandatory £156 for all members	Mandatory £156 for all members	Mandatory £156 for all members
Senior role	Mandatory £500 for 1 member; optional for up to 7	Mandatory £500 for 1 member; optional up to 5	Optional up to 3 members
Mayor or chair	Optional up to a maximum of £1,500	Optional up to a maximum of £1,500	Optional up to a maximum of £1,500
Deputy mayor or chair	Optional up to a maximum of £500	Optional up to a maximum of £500	Optional up to a maximum of £500
Attendance allowance	Optional up to a maximum of £30	Optional up to a maximum of £30	Optional up to a maximum of £30
Financial loss	Optional	Optional	Optional
Travel and subsistence	Optional	Optional	Optional
Costs of care or	Mandatory	Mandatory	Mandatory

personal assistance			
Office consumables	Mandatory £52 or full reimbursement for all members	Mandatory £52 or full reimbursement for all members	Mandatory £52 or full reimbursement for all members

Table 6: CTC groups by electorate

Group	Electorate
1	over 14,000
2	10,000 to 13,999
3	5,000 to 9,999
4	1,000 to 4,999
5	below 1,000

If the annual income or expenditure of a community or town council permanently exceeds

£200,000, they will be moved to the next largest group.

Llantrisant Community Council

www.llantrisant-cc.gov.wales

Interim
Internal Audit Report
2025-26 financial year

Claire Lingard McKay

Working the Greener Way - Online

WGW

Table of Contents

1. The role of Internal audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (Wales & England) Regulations 2015, which states that a relevant body must:

'Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector and internal auditing standards and guidance'.

The standards for 'proper practices' in relation to internal audit are laid down in the Public Sector Internal Audit Standards 2015 (the 'Standards').

The role of internal audit is best summarised through its definition within the Standards, as an:

'Independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.'

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the Council's objectives.

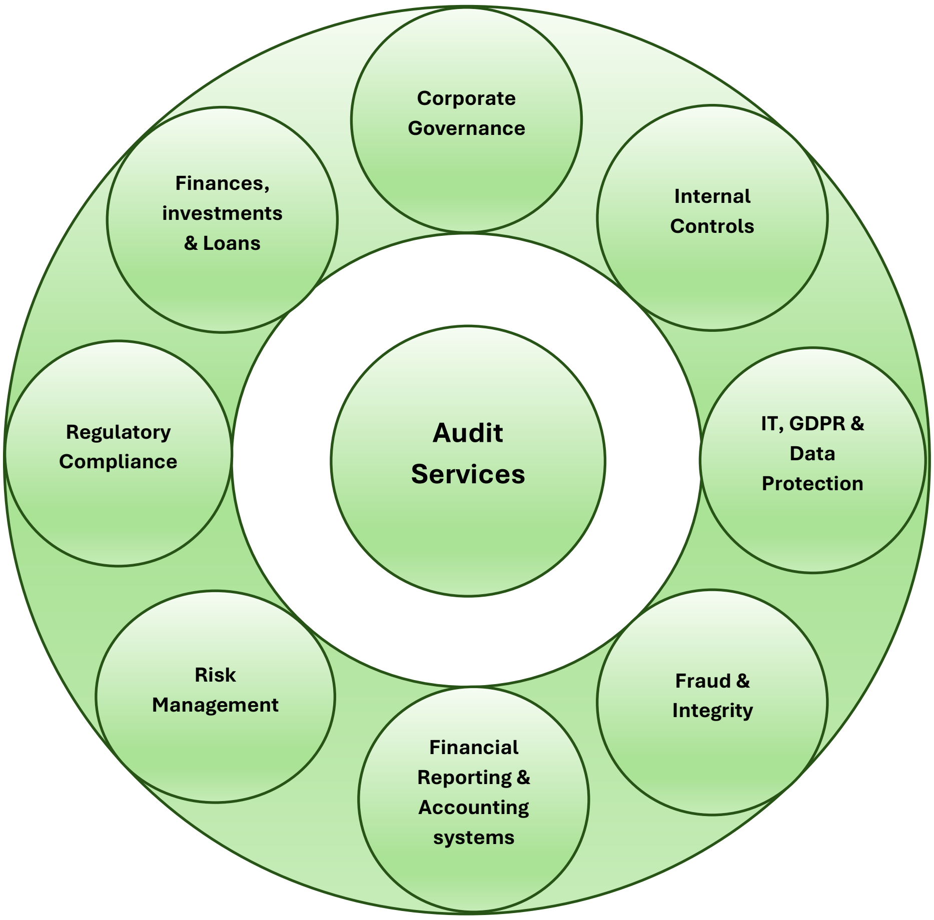
2. Internal audit approach

The risks inherent in the Council's internal control methods

To enable effective outcomes, our internal audit approach provides a combination of assurance review and consulting activities. Assurance reviews involve assessing how well systems and processes are designed and working, with consulting activities available to improve those systems and processes where necessary.

A full range of internal audit assurance reviews are performed in forming the year-end opinion with the approach to each area of review determined by:

- The level of assurance required to meet statutory requirements;
- The Council's short, medium, and long term objectives;
- The level of confidence in the policies and procedures; and,
- The risks inherent in the Council's internal control methods.



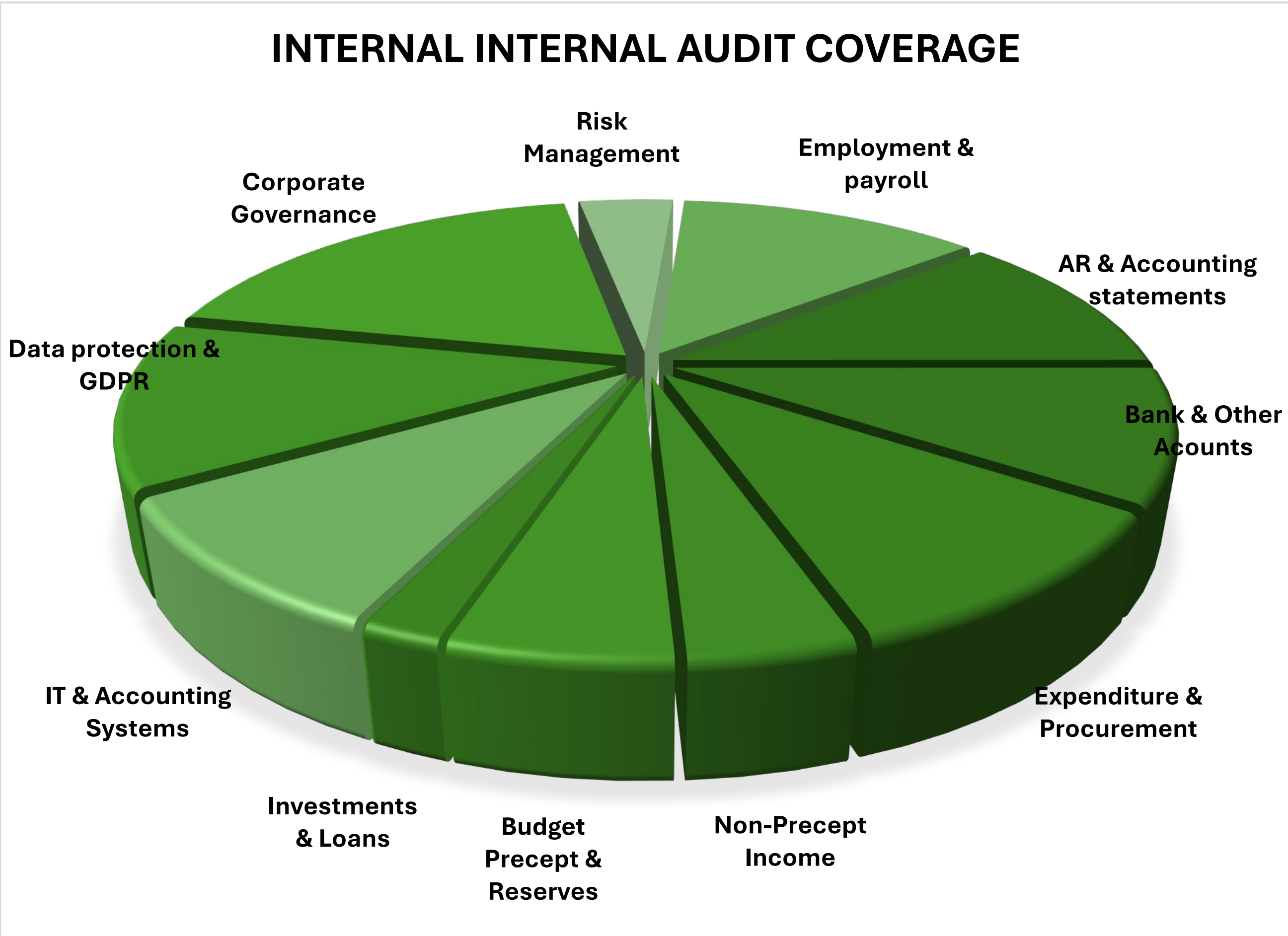
3. Internal audit coverage

The annual Internal Audit plan was prepared to take account of the unique characteristics and relative risks of Llantrisant Community Council's activities and to support the preparation of the Annual Governance Statement and the Annual Statement of Accounts contained within the Annual Return.

Assurance reviews in eleven areas have been planned and performed to obtain sufficient information and explanation considered necessary to give reasonable assurance that the Council's Internal Controls systems are functioning effectively. The Internal Audit plan for the 2025-26 financial year was approved in consultation with the Council's Clerk and the Responsible Finance Officer, and was informed by our own assessment of risk and materiality.

The plan will be modified in future years, in consultation with the Clerk and RFO and the chair of the Finance, Employment & Policy Committee to ensure it is aligned to the objectives of, and key risks facing, the Council.

WGW Online has provided assurance across twelve areas of review, including an enhanced review of Corporate Governance during the Interim Internal Audit, which correspond to the eleven Internal Control objectives contained within the Annual Return for the 2025-26 financial year to the 31st of March 2026.



4. Internal Audit opinion

The Practice Manager, for WGW Online, is responsible for the delivery of the annual Internal Audit opinion and report that may be used by the Council to inform its Governance and Accounting statements in the Annual Return. The year-end opinion, based on our interim review which took place, onsite, on the 22nd of October 2025, with the assistance of the Clerk: Mr Geraint Hopkins and the RFO Mrs Alison Jenkins, examined the overall adequacy and effectiveness of the organisation's framework of governance, risk management and internal controls.

In giving this opinion, assurance can never be absolute and, therefore, only reasonable assurance may be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

- The Interim audit work & reporting completed at our offices;
- The results of the follow up discussions conducted with the Clerk and the RFO;
- The prior year Internal Audit report noting that the Audit Wales report 2024-25 was outstanding as at the 22nd of October 2025;
- The quality and performance of the Council's administrative function and the extent of compliance with the Standards defined in the Smaller Authorities Proper Practices Panel, Practitioner's Guide 2025; and,
- The proportion of Llantrisant Community Council's audit requirement that has been covered during the interim internal audit.

Internal audit opinion

I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of Llantrisant Community Council's Internal Control Ecosystem.

In my opinion, Llantrisant Community Council's framework of governance, risk management and management control has 'Substantial Assurance' with internal controls working in practice.

No recommendations for improvement or best practice recommendations have been made as a result of this report.

5. Council profile

Council name:	Llantrisant Community Council
Address:	Parish Office, Llys y Cwm, Gwaunmiskin Road, Pontypridd, CF38 2Au
Unitary authority:	Rhondda Cynon Taff Borough Council, Council Offices, Bronwydd, Porth CF39 9DL
Proper officer:	Mr Geraint Edwards Hopkins
Responsible Finance Officer:	Mrs Alison Marie Jenkins
General Power of Competence:	Ineligible: The Council fails one of the three criteria for eligibility: 1) The Clerk and the RFO does hold a qualifying sector-specific qualification such as CiLCA. This has not impacted the council's operations.
Members:	Fourteen seats
Elected Members:	Twelve elected members
Co-opted Members:	Two Coopted Members
Chairperson:	Councillor Mr Ron Hunt
Vice-chairperson:	Councillor Mr David Brown
Members Register:	A physical Members Register is maintained in the Council's office. A Hyperlink to the 2025-26 Member's Register is available from the Councillors profile page on the Council's official website
Size of Electorate:	10,903 (Ten thousand nine hundred and three) 31.03.25
Current Precept:	£366,100 for the 2025-26 financial year
External Auditor's Report:	The 2024-25 financial year Audit Wales opinion was outstanding as at the 22nd of October 2025
Official Website:	The Council maintains a free to access website on a secure server, published at: https://www.llantrisant-cc.gov.wales

6. Corporate governance

The objective in this area of review is to ensure that the Council has robust corporate governance arrangements in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation. To meet the above objectives, we have:

- Noted that the Standing Orders and Financial Regulations were last Readopted and Readopted unamended at the Annual Meeting of the Community Council on the 13h of May 2025, under Minute reference 7i and 7ii respectively;
- Commenced our review of the minutes of Full Council and its Standing Committee meetings (excluding Planning) for the full year ensuring that no issues affecting the Council's financial stability either in the short, medium or long term exist, noting that the Council's Agenda, Minutes and supporting documentation remain of a consistently exemplary quality;
- Noted that the Council has adopted the Terms of Reference for its Standing Committees and informal working parties;
- Noted that the Council currently maintains a full Risk Management Policy with reasonable and proportionate Risk Assessments in place for the main Health & Safety and Business requirements of the Council, its Halls and Recreation areas. The Council's Risk Assessments were last Reviewed and Adopted at Annual Meeting of the Community Council on the 13th of May 2025 under Minute reference 13;
- We note that the Council Members' Registers of Interests have been updated. These are available in the Council's offices. Hyperlinks to each Member's Register entry are now published on the Council's official website at the base of each Members profile as required;
- Noted that the Council continues to make Grants and Community Contributions to local organisations using appropriate Powers, including LGA 1972 s.137 ('the Power of last resort');
- Noted that the Council is currently ineligible to adopt the General Power of Competence as the Clerk is not CiLCA qualified. It should be noted that the inability to adopt the General Power of Competence has not impacted the Council's operations in any way;
- Noted that the Council published the Notice of the Exercise of Elector's Rights as required;
- Noted that the Council maintains a website published on a secure website at https://www.llantrisant-cc.gov.wales which is compliant with current Accessibility Legislation, and upon which the Council's Minutes Agenda, Policies Procedures and other useful information may be found. The Minutes and Agenda packs are easily identified and accessed;
- Noted that the Council is registered with the Information Commissioner's Office as a 'Data Registrant' with an annual renewal date of the 16th of September;

- Noted that the Council continues, as far as may be reasonably ascertained, to be compliant with the General Data Protection Regulation (GDPR) and has updated its GDPR documentation which was adopted in May 2025; and,
- Noted that the Council maintains robust Internal Controls, in concert with its Health & Safety Risk Policy and Risk Assessments as amended from time to time. Increasing emphasis is being placed on the development and management of internal controls both by the Smaller Authorities Proper Practices Panel (SAPPP) as recorded in the Practitioners Guide and Audit Wales.

There are no matters arising in this area of review warranting formal comment or recommendation. We shall extend this area of review at the year-end audit.

Outcome - Corporate Governance

Substantial Assurance

7. Annual Independent Internal Audit

Internal control objective '1'

'Appropriate books of account have been properly kept throughout the year.'

The objective in this area of review is to ensure that the accounting records are being maintained accurately and currently, and that no anomalous entries appear in the financial ledgers.

Finance systems

The Council continues to utilise the Rialtas Omega accounting system, considered the leading sector standard software solution for small to medium sized councils, to maintain its financial records.

To meet the above objectives, we have: -

- Checked and verified that the closing balance for the 2024-25 financial year was correctly brought forward as the opening balance of the 2025-26 financial year;
- Ensured that the nominal code structure remains appropriate to facilitate budgetary, income and expenditure analysis and reporting;
- Ensured that the proper segregation of duties is in place with the Administration Assistant being able to load supplier and payment information, but not being able to approve and authorise payments;
- Checked and verified all transactions on all Rialtas Omega cashbooks for the months of April, June and September 2025; and,
- Noted that the Council maintains a robust backup procedure with near-real time backups being made to the Microsoft Office 365 OneDrive cloud service. We consider this to be a reasonable and proportionate data security measure. We also note that the Council has reviewed its IT security due to the increase in cyber-attacks and potential internet fraud and already has a confidential policy in place which is not in the public domain for security reasons.

  Outcome: Substantial Assurance

Bank and building society accounts

The Council retains the public funds under its management in three separate bank accounts with two different financial institutions:

- The Council maintains two main bank accounts for its day to day operations with the Unity Trust Bank, a current, and deposit account;
- The Council maintains a Charity Bank Savings Account;

- The Council maintains an investment account with the CCLA Public Sector Deposit Fund (PSDF);
- The current Financial Regulations accord with the Council's current Internal Controls with two authorising persons required to process each payment;
- The Mandates for all the Council's banking and investment accounts are reviewed at least once annually and have sufficient signatories to make enquires, load payments only, and authorise payments. The Bank Mandates, signatories and electronic payment authorisers were most recently Reviewed, Approved and Adopted at the Annual Meeting of the Community Council on the 13th of May 2025; and,
- Proper segregation of duties has been assured at all times as the Council has a dedicated Clerk and a Responsible Finance Officer (RFO) who has responsibility for all bookkeeping along with the Administrative Assistant; and,
- The RFO validates all payments prior to entry onto the Rialtas Omega Accounting system.

Outcome: Substantial Assurance

Investments and Loans

The RFO has Certified that as at the 30th of September 2025 the Council retains no public funds in other investments and has no loans owed either by it, or to it.

Outcome: Substantial Assurance

Credit and Debit cards

The Review of Minutes confirms that the Council maintains a Barclay Card credit card account with three credit cards in use, by the Clerk and the RFO with a £1,500 credit limit each, the Grounds Maintenance Manager with a £500 credit limit. The Council has a £3,000 overall credit limit.

The statement is settled in full each month, and all transactions are presented to members in the Meeting of Full Council; subjected to the same scrutiny as all other payments.

Transactions for the Months of April, June, September 2025 were checked and verified in full, and all transactions appeared to be appropriate for the council's use.

Outcome: Substantial Assurance

There are no matters arising in this area of review warranting formal comment or recommendation. We shall extend this area of review at the year-end audit.

Outcome - Internal Control Objective '1'
Substantial Assurance

Internal control objective '2'

'Financial regulations have been met, payments were supported by invoices, expenditure was approved, and VAT was appropriately accounted for.'

The objective in this area of review is to ensure that Council resources are released in accordance with the Council's adopted Standing Orders, Financial Regulations, budgets and other approved procedures, that payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available, that correct analysis codes have been applied to invoices when processed, and that VAT has been appropriately identified and coded to the control account for periodic recovery. To meet the above objectives, we have: -

- Noted that the Council has not had any requirement to enter into a formal tender process during the period of the 1st of April 2025 to the 30th of September 2025;
- Checked and verified that all quotations undertaken during the period of the 1st of April 2025 to the 30th of September 2025 have been undertaken in accordance with the Council's currently adopted Standing Orders and Financial Regulations;
- Noted that no Purchase Order system is in place with significant orders being placed, via email by the Clerk;
- Commenced our payment document testing process for the 2025-26 financial year, to ensure compliance with the Council's currently adopted Financial Regulations and (SAPPP) Practitioners Guide.
- In total we selected payment sample with the criteria of all non-payroll related payments in excess of £1,000 together with every 20th cashbook transaction irrespective of value for the financial year to 30th September 2025. Our test sample for the first half of the financial year comprised 28 payments, totalling £41,184.02 and equating to approximately 30.5% of all non-pay related payments made to the above date with no matters arising;
- Checked and verified that all payment documents that have been validated by the Clerk and the RFO, and that they had been presented to Members of the Full Council for Scrutiny and Approval. Such approval being recorded in the Council's published in the Minutes; and,
- Checked and verified the Council's Q1 & Q2 VAT reclaims with no matters arising.

We shall extend this area of review at the year-end audit.

Outcome - Internal Control Objective '2'

Substantial Assurance

Internal control objective '3'

'The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.'

The objective in this area of review is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature. We also aim to ensure that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition. To meet the above objectives, we have: -

- Noted that the Council maintains a well-developed Risk Register;
- Noted that the Clerk and the RFO currently maintains the Risk Register;
- Noted that the Council's Risk Register continues to be updated annually, with the revised Register being presented to Full Council for Approval during its annual meeting;
- Noted that the Minutes of the Full Council record that the Risk Register was last amended, reviewed and formally readopted its Risk Registers and associated Risk Management policies during the annual meeting of the Community Council under Minute reference 13;
- Noted that the Risk Register remains under continuous review during the Financial Year, with discrete assessments being undertaken for special events etc;
- Examined the Council's insurance policy to ensure that appropriate cover is in place: Cover is provided by Hiscox Ltd (underwritten by Aviva) under policy number 9658328 with the period of cover running from the 1st of August 2024 until cancelled. Key features include: Employers Liability £10 million, Products & Public Liability £10 million, Officers & Trustees Indemnity £500k, Fraud & Dishonesty £180K, Commercial & Legal Protection £100K, Personal Accident £100k, Crisis Containment £25k, Loss of income £23k and Business Interruption £10k. We consider the level of cover appropriate for the Council's current needs; and,
- Noted that the Council is not responsible for any playground or recreation area with all local facilities being managed and the responsibility of Rhondda Cynon Taf.

There are no matters arising in this area of review warranting formal comment or recommendation. We shall extend this area of review at the year-end audit.

Outcome - Internal Control Objective '3'

Substantial Assurance

Internal control objective ‘4’

‘The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.’

The objective in this area of review is to ensure that the Council has determined its annual budget based on sound assumptions of intended spending, that reasonable and proportionate funding is available to meet future spending plans, and that Members are kept aware of actual budgetary performance during the course of the financial year. We also seek to assess the adequacy of retained reserves, be they in respect of specific earmarked funds or the General Fund. To meet the above objectives, we have:

- Noted that the Review of Minutes confirms that detailed monthly finance reports and the Budget vs. Actual reports are reviewed, in detail, on a quarterly basis;
- Noted that the Council’s annual budget setting and precept determination process was in progress as at the 22nd of October 2025; *and,*
- The Council maintains ten properly constituted earmarked reserves. The opening balance as at the 1st of April 2025 was £36,896.65 as at the 30th of September 2025 the closing balance stood at £31,447.15 with net in year transfers of -£5,449.50 to that date;

Cash at bank and in hand as at 30th September 2025

CB1 Unity Trust Current Account	£	31,350.73
CB2 Unity Trust Reserve Account	£	75,913.60
CB3 Petty Cash	£	86.00
CB4 Credit Card	-£	580.22
CB5 CCLA Public Sector Deposit Fund	£	87,939.71
CB6 Charity Bank Savings Account	£	11.352.46
Total		**£206,062.28**

There are no matters arising in the area of review warranting formal comment or recommendation. We shall extend this area of review at the year-end audit.

Outcome - Internal Control Objective ‘4’

Substantial Assurance

Internal control objective '5'

'Expected income was fully received, based on correct prices. properly recorded and promptly banked; and VAT was appropriately accounted for.'

The objective in this area of review is to ensure that the Council maintains appropriate records to ensure that all income due to the Council is identified, invoiced accordingly, and recovered within an appropriate time scale. To meet the above objectives, we have: -

Noted that in addition to the Precept the Council receives supplementary income from a relatively limited variety of sources recorded below:

NON PRECEPT INCOME FY2025-26

The objective in this area of review is to ensure that the Council maintains appropriate records are to ensure that all income due to the Council is identified, invoiced accordingly, and recovered within an appropriate time scale. To meet the above objectives, we have: -

Noted that in addition to the Precept the Council receives relatively limited variety of sources, including fees limited variety of sources, including Hall hire, Photocopying fees, Allotment rent, Footpath Agency agreement with RCTBC, VAT reclaims, occasional grants and donations and Bank interest.

- Noted that the Council charges VAT on Caerlan Hall Hire;
- Noted that the Council has no leases in place for any third party;
- Noted that the Council holds no saleable stock; and,
- Noted that the Council demonstrates reasonable and proportionate credit control processes. Regular hirers are invoiced monthly in arrears, whilst one-off hirers are required to submit payment in advance;

Further, we have reviewed the following of the Council's non-Precept income sources:

Hall Hire fees

We have reviewed the Hall Hire bookings process, sales invoices and receipts for the period of the 1st of April to the 30th of September 2025, noting that the Council has at all times has acted in accordance with its own Financial Regulations, collected the monies owed to it and that these monies have been properly recorded in the Rialtas Omega financial system. Where payments have not been received electronically, all banking has been undertaken within the calendar month, a reasonable time frame due to the limited access to banking facilities:

Caerlan Hall	£3,795.01
Beddau Community Centre	£8,184.00
Llys y Cwm	£ 48.00

Photocopying

Photocopying charges	£	96.58

Bank Interest

Interest received	£2,394.71

Accuracy of Nominal Ledger Account Code and Cost Centre records

We have examined the detailed nominal ledger income reports for the year to date ensuring that, as far as we are able to reasonably ascertain, all income due to the Council has been received and recorded appropriately. Further, we have reviewed the Nominal Ledger to ensure that the income and expenditure has been accurately recorded against appropriate Account and Cost Centre Codes with no matters arising.

There are no matters arising in this area of review warranting formal comment or recommendation. We shall extend this area of review at the year-end audit.

Outcome - Internal Control Objective '5'

Substantial Assurance

Internal control objective '6'

'Petty Cash payments were properly supported by receipts; all petty cash expenditure was approved, and VAT appropriately accounted for.'

The objective in this area of review is to ensure that the Council manages its Petty Cash system(s) in accordance with its adopted Financial Regulations, that items purchased are suitable for the Council's use, transactions are correctly recorded in the Council's cashbooks, that VAT is identified for recovery where appropriate and that the Petty Cash account is reconciled on an appropriate basis.

To meet the above objectives, we have:

Noted that Llantrisant Community Council operates an informal Petty Cash system with a £100.00 limit, (*reduced from £150.00 under Minute reference 8iv during the Annual Meeting of the Community Council on the 13th of May 2025),* which is periodically replenished due to extremely low usage. It is more of an emergency use fund rather than operational Petty Cash.

- Noted that the RFO continues to utilise separate Petty Cash Claim forms which detail each receipt and the VAT element. This is the information entered into Omega;
- Noted that the Chair manually checks the petty cash on a periodic basis;
- Noted that all reimbursement requests contain clear evidence of authorisation and Member scrutiny;
- Checked and verified all transactions on the Petty Cash account for the months of April, June and September 2025;

Noted the RFO's confirmation of the physical Petty Cash balance as at 30th of September in the amount of £86.00, as we were not onsite and able to check the balance on that date.

There are no matters arising in this area of review warranting formal comment or recommendation. We shall extend this area of review at the year-end audit.

Outcome - Internal Control Objective '6'

Substantial Assurance

Internal control objective '7'

'Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.'

The objective in this area of review is to ensure that the Council is appropriately observing legislation with regard to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment of income tax and NI contributions, together with meeting the requirements of the LGPS. To meet the above objectives, we have: -

- Noted that the Council had seven employees at the 30th of September 2025: The Clerk, the Responsible Finance Officer, General Maintenance Manager, General Maintenance Officer, Events & Public Engagement Officer, Halls Caretake and Summer Labourer;
- Noted that all staff members are in receipt of Contracts of Employment based on One Voice Wales model documents (*reviewed in FY2024-25)*;
- Noted that six staff members are enrolled in the LGPS managed by Rhondda Cynon Taf CBC;
- Noted that the payroll is managed in house, by the RFO using MoneyManager Payroll software from MoneySoft;
- All staff are required to maintain timesheets to enable analysis of work type and to calculate Time off in lieu (TOIL) where appropriate;
- Checked and verified all timesheets from the 1st of April to the 30th of September 2025 with no matters arising;
- Checked and verified the Money Manager payroll reports for the period from the 1st of April to the 30th of September 2025 with no matters arising; and,
- Checked and verified the detail of the net salary and third-party payments of PAYE / NI and Pension contributions by reference to payslips and payroll summary reports and the subsequent payments issued for September 2025.

There are no matters arising in this area of review warranting formal comment or recommendation. We shall extend this area of review to examine, in detail, the payroll for October 2025 and to check and verify the year-end payments to staff, agencies, HMRC and the LGPS.

Outcome - Internal Control Objective '7'

Substantial Assurance

Internal control objective '8'

'Assets and investments registers were complete and accurate and properly maintained.'

The objective in this area of review is to ensure that the Council has prepared and maintains a register of its stock of land, buildings, vehicles, furniture and equipment as required by the JPAG Practitioners' Guide.

The Fixed Asset Register for the 2024-25 financial year was checked and verified as having a recorded value of £916,732 which has been correctly reported in the Annual Return at Box 12 of the accounting statements.

We shall review the Fixed Asset Register for the 2025-26 financial year during the year-end audit.

Outcome - Internal Control Objective '8'

Substantial Assurance

Internal control objective '9'

'Periodic bank account reconciliations were properly carried out during the year.'

The objective in this area of review is to ensure that the Council conducts regular reconciliations of the bank, building society and other investment accounts in which it maintains the public funds raised by taxation. That these reconciliations along with the corresponding account statements are presented to Members for their scrutiny and approval with that being recorded in the Minutes of the Full Council or its Committees. To meet the above objectives, we have:

- Noted that the RFO reconciles all the Council's financial accounts on a monthly basis;
- Checked and verified the Bank Reconciliation on the Unity Trust Bank Current and Reserve Accounts and the Charity Bank Savings Account for the period of the 1st of April 2025 to the 30th of September 2025 with no matters arising;
- Checked and verified the Bank Reconciliation on the CCLA PSDF Account for the period of the 1st of April 2025 to the 30th of September 2025 with no matters arising;
- Checked and verified the separate Petty Cash Reconciliation statements for the period of the 1st of April 2025 to the 30th of September 2025 with no matters arising;
- Noted that there is clear evidence of monthly reconciliations being undertaken and signed off by the Clerk and the RFO; and,
- Noted that the periodic review of the Reconciliation Statements, by Members, is not recorded in the Council's Approved and Published Minutes which is considered best practice.

There are no matters arising in this area of review warranting formal comment or recommendation. We shall extend this area of review at the year-end audit.

Outcome - Internal Control Objective '9'

Substantial Assurance

Internal control objective '10'

'Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records & where appropriate debtors and creditors were properly recorded.'

The objective of this area of review is to ensure that accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments), agreed to the cashbook, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.'

The Council's accounts are managed in the Rialtas Omega software accounting package, detail of which we have examined and consider reflects accurately the half-year's transactions as recorded therein. The software is used to manage the following working records and management reports which have all been checked and verified from the 01st of April to the 30th of September 2025 with reference to prime documentation:

Working records

- Cashbooks
- Journals
- Reconciliation statements
- Budgetary reports
- VAT reclaim reports
- Detailed budget vs actual reports
- Sales Ledger Day Book

Management reports

- Earmarked Reserves
- Trial balance
- Nominal Ledger
- Income and expenditure reports
- Cash & Investment report
- Reserves Reconciliation

We have checked and verified the Closing Trial Balance for the 2024-25 financial year, as at the 31st of March 2025 against the Opening Trial Balance for the 2025-26 financial year as at the 1st of April 2025 ensuring that the cashbooks remained in balance, with no matters arising.

Further we have undertaken a 'line-item' check and verification for all the Council's cashbooks, journals, nominal ledger, for the months of April, June, September 2025 with reference to the supporting prime documentation and the Council's published Minutes.

Finally, we have checked and verified the Nominal Ledger report to the 30th of September 2025 to ensure that appropriate coding has been applied and that there is no unexplained or unbudgeted expenditure with no matters arising.

There are no matters arising in this area of review warranting formal comment or recommendation. We shall extend this area of review at the year-end audit.

Outcome - Internal Control Objective '10'

Substantial Assurance

Internal control objective '11'

'Trust funds (including charitable) – The council met its responsibilities as a trustee.'

The objective in this area of review is to ensure that the Council has met its statutory requirements where it acts as a trustee for any trust fund or charitable trust, including maintaining separate financial and bank accounts and making all required statutory returns to the Charities Commission and/or the HMRC.

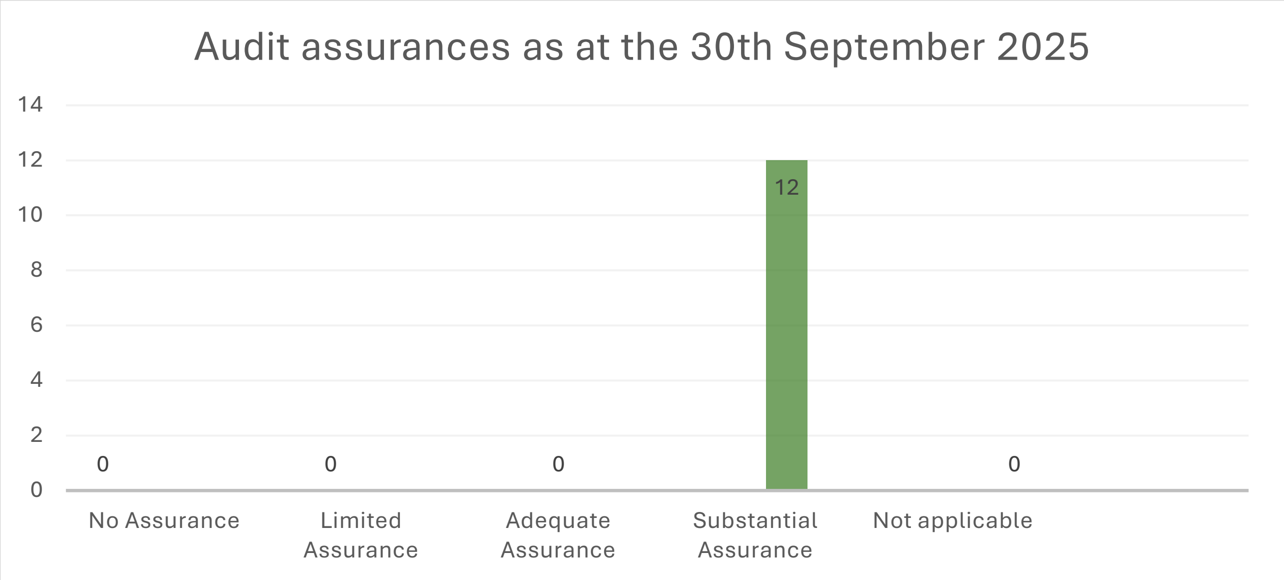
- The Clerk has certified that Llantrisant Community Council is not responsible for any Trust Fund or Charitable Trust and has no responsibilities as a trustee for any organisation.

Outcome - Internal Control Objective '11'

Substantial Assurance

8. Audit Assurance Review

During the Interim internal audit for the 2025-26 financial year, we have undertaken 163 separate audit tests, providing eleven separate assurances in the twelve areas of review which correspond to an enhanced review of Corporate Governance and the eleven Internal Control objectives contained within the Annual Return: Annual Internal Audit Report as detailed in the chart below.



Substantial: A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified;

Adequate: Basically, a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified;

Limited: Significant weakness(es) have been identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk; or

No: Fundamental weaknesses identified in the framework of internal control, or the framework is ineffective or absent with significant risk to the achievement of system objectives.

Not applicable: The Council does not utilise the process which is audited under this control objective. Therefore, a finding of 'not applicable' will be recorded.

9. FY2025-26 Internal Audit Action Plan

No recommendations for improvement as at the 30th of September 2025

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Confirmation of independence and Quality Assurance

During the 2025-26 financial year to the 30th of September 2025, we confirm that the internal auditor has acted independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation, based upon the internal audit programme, and has obtained appropriate evidence including copies of prime documentation to support our opinions from Llantrisant Community Council.

The interim internal audit for the 2025-26 financial year, conducted onsite at Llantrisant Community Council's offices on the 22nd of October 2025, with subsequent work undertaken at our offices. The work was carried out in accordance with Llantrisant Community Council's needs and planned coverage as reviewed with the Clerk: Mr Geraint Hopkins and the RFO: Mrs Alison Jenkins.

Based on the findings in the areas examined, the internal audit conclusions are summarised in the main body of this report, which corresponds to the Internal Control Objectives table contained within the FY2025-26 Annual Return's Annual Independent Internal Audit Report, with the following findings:

10. Internal Audit Performance

The following performance indicators are maintained to monitor effective service delivery & quality:

Annual performance indicators			
Aspect of service	**Interim 2025-26 (Actual %)**		**YE 2025-26 (Actual %)**
Internal Audit plan delivered	70		-
Positive customer responses to quality appraisal questionnaire			TBC
Compliant with the Public Sector Internal Audit Standards	100		-

11. Acknowledgements & Conclusion

We would like to take this opportunity to thank the Clerk and the RFO of Llantrisant Community Council, for their assistance in performing the interim internal audit for the 2025-26 financial year which was conducted onsite at the Council's new offices at Llys y Cwm. We are grateful for the content and quality of the documentation and the responses that have been supplied to our supplementary questions.

We have noted that 2025 has been a challenging for the Council as it moved from its long term base in Llantrisant to Beddau to make best use of the Council's facilities. The new offices and council chamber are much more appropriate for the Council's current and ongoing requirements and it appears that the Council is now well established there.

Once again it should be noted that the Council is very well managed by the Clerk and RFO, with the standard of both the Council's governance and financial records keeping being exemplary, with the office running happily and smoothly.

We now ask that the Clerk and the RFO, Chairman and the Council Members consider the content of this report and acknowledge, in due course, that the report has been formally reviewed and adopted by the Council.

Claire Lingard McKay
Practice Manager
WGW online internal audit practice

NOTE TO REPORT

We confirm that all confidential & sensitive information, supplied for the purposes of this audit including, Personnel Minutes, Payroll and Employment data have been permanently deleted from WGW Online's servers and any printouts made for the purposes of this audit have been destroyed in accordance with the Company's data and document retention policies and with the prevailing General Data Protection Legislation as amended from time to time.

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

1. INTRODUCTION

The following report details information on spending for each cost centre heading for the **first 6 months** of the year, compared to the budget for this financial year.

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

- It allows members to review the current year budget and spending to date.
- 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 e.g. vehicle tax

50% - most 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

This report does not look at next year's budget or income, both of which are considered as separate agenda items.

2. ADMINISTRATION

Administration	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Budget	Spent	funds for the year
Photocopying	£ 1,607	£ 756	£ 667	£ 1,800	37.0%	£ 1,133
Computer Costs	£ 3,452	£ 2,070	£ 2,197	£ 3,300	66.6%	£ 1,103
Postage	£ -	£ -	£ -	£ 50	0.0%	£ 50
Telephones	£ 1,050	£ 563	£ 658	£ 1,250	52.7%	£ 592
Stationery	£ 228	£ 76	£ 180	£ 300	59.9%	£ 120
Sundries	£ 98	£ 70	£ 26	£ 100	26.2%	£ 74
Audit Fees & Bank charges	£ 2,713	£ 379	£ 956	£ 1,400	68.3%	£ 444
General Insurance	£ 4,530	£ 4,530	£ 4,802	£ 4,700	102.2%	-£ 102
Elections	£ -	£ -	£ -	£ 2,000	0.0%	£ 2,000
Contingency Fund	£ -	£ -	£ -	£ 6,000	0.0%	£ 6,000
Office Equipment	£ 226	£ 217	£ 1,508	£ 1,000	150.8%	-£ 508
TOTAL EXPENDITURE	**£ 13,904**	**£ 8,661**	**£ 10,994**	**£ 21,900**		**£ 10,906**

Computer Costs and Stationery are both over 50% however neither are expected to go dramatically over budget by the end of the year.

The annual general insurance is over budget by £102. It is Proposed to vire this from Llys y Cwm Maintenance Contracts. (we have not had to pay the PPL Music Licence)

Welsh Audit have finally sent through bills for 2020/21 and 2021/22, totalling £400. As well as the monthly bank charges we still need to pay for the interim internal audit and the 2024/25 external audit. It is proposed to vire the £400 from the Contingency Fund.

With the removal of support for Windows 10. 2 new hard drives and a new laptop have been purchased. The other office hard drive is already Windows 11. The computer at the workshop remains Windows 10 which so far has not caused any issue, however, will need updated very soon. The ear marked reserves for Office Equipment were moved to the Llys y Cwm refurbishment budget pot. It is proposed to vire £700 back from Llys y Cwm refurbishment to cover the cost of the new computers in Office Equipment.

3. COUNCILLORS

Councillors	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Budget	Spent	funds for the year
Chairman's Allowance	£ 1,000	£ 950	£ 465	1465	31.7%	£ 1,000
Remuneration	£ 3,437	£ 3,437	£ 4,512	4500	100.3%	-£ 12
OVW	£ 2,677	£ 2,677	£ 2,822	2800	101%	-£ 22
Councillor Training	£ 80	£ -	£ 167	1664	10.0%	£ 1,497
Travel & subsistence	£ -	£ -	£ -	£ 250	0.0%	£ 250
TOTAL EXPENDITURE	**£ 7,194**	**£ 7,064**	**£ 7,966**	**£ 10,679**		**£ 2,713**

For the first time all of the current Councillors claimed their allowances. OVW have also increased their fees more than budgeted for. It is proposed to vire £12 and £22 accordingly from Councillor Training.

4. STAFFING

Staffing	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Budget	Spent	funds for the year
Salaries	£ 127,022	£ 64,349	£ 65,084	£ 135,000	48.2%	£ 69,916
PAYE & NI Contributions	£ 38,118	£ 15,064	£ 18,830	£ 36,000	52.3%	£ 17,170
Pension contributions	£ 30,880	£ 11,942	£ 15,517	£ 29,000	53.5%	£ 13,483
Recruitment Costs/occ healt	£ -	£ -	£ -	£ 500	0.0%	£ 500
Training	£ 2,027	£ 860	£ -	£ 1,000	0.0%	£ 1,000
Work wear	£ 1,655	£ 1,348	£ 1,143	£ 1,000	114.3%	-£ 143
Staff Expenses	£ 80	£ -	£ -	£ 300	0.0%	£ 300
TOTAL EXPENDITURE	**£ 199,782**	**£ 93,563**	**£ 100,574**	**£ 202,800**		**£ 102,226**

The Summer Labourer finished in October so Salaries and PAYE & NI contributions should drop slightly for the remainder of the year. Office staff are now all wearing uniform on a daily basis rather than just at events, so additional expense under Work wear could be vired from Staff Training.

Unfortunately, the budget for PAYE & NI and Pensions is going to be substantially over budget by the end of the financial year. Although the salaries figure is that for 6 months, the PAYE &NI and Pensions are paid a month in arrears – the figure above is therefore actually only for 5 months and there are 7 more payments to be made.

Increased staff hours and new members have increased the Pension expenditure. The RFO failed to highlight the Government Changes to National Insurance when setting the budget last December. (She has checked them this year!)

5. GRANTS

Grants	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Budget	Spent	funds for the year
Beddau & Tynant Wards	8800		£ 9,361	£ 9,000	104%	-£ 361
General Grants	1800		£ 1,300	£ 2,500	52%	£ 1,200
Community Library	6000	£ -	£ -	£ 6,000	0%	£ 6,000
Talbot Green & Llantrisant	11020		£ 10,880	£ 11,000	99%	£ 120
Llantrisant Guild Hall	0		£ 1,500	£ 1,500	100%	£ -
TOTAL EXPENDITURE	**£ 27,620**	**£ -**	**£ 23,041**	**£ 30,000**		**£ 6,959**

Grants were allocated in September for the first time, and although funds actually left the bank on the 1st October have been included in this exercise. It was previously agreed by ward members to vire the £361 overspend in Beddau & Tynant Grants from ward project money.

6. PROJECTS

Projects	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Annual Bud	Spent	funds for the year
Defibrillators	102	£ 102	£ -	£ 300	**0%**	£ 300
Llantrisant Ward	2744	£ 1,311	£ 48	£ 6,246	1%	£ 2,381
Talbot Green Ward	0	£ -	£ 1,409	£ 8,034	18%	£ 4,376
Beddau & Tynant Wards	6020	-£ 1,000	£ -	£ 9,424	0%	£ 9,424
Events/Public Relations	7308	£ 2,269	£ 3,263	£ 6,000	54%	£ 2,737
Christmas	10070	£ 92	£ 97	£ 12,000	1%	£ 11,903
Floral Displays	3158	£ 3,147	£ 3,060	£ 4,000	77%	£ 940
Charter of Friendship	1005	£ 1,005	£ -	£ 250	0%	£ 250
Food Bank Support	5000	£ 5,000	£ -	£ 5,000	0%	£ 5,000
Beating the Bounds (LTT)		0				
TOTAL EXPENDITURE	**£ 35,407**	**£ 11,926**	**£ 7,877**	**£ 51,254**		**£ 37,311**

There is nothing of particular note in the first two quarters expenditure on projects.

7. COMMUNITY HALLS

7.1 Caerlan

Caerlan	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Annual Bud	Spent	funds for the year
Rates	£ 4,889	£ 2,933	£ 2,966	£ 5,400	54.9%	£ 2,434
Water Charges	£ 424	£ 255	£ 232	£ 600	38.7%	£ 368
Electricity	£ 964	£ 412	£ 269	£ 1,100	24.4%	£ 832
Gas	£ 2,878	£ 1,351	£ 1,122	£ 2,500	44.9%	£ 1,378
Broadband	£ -		£ 216	£ -	0.0%	-£ 216
Cleaning Materials	£ 242	£ 137	£ 97	£ 300	32.3%	£ 203
Maintenance Contracts	£ 2,895	£ 1,723	£ 1,150	£ 3,000	38.3%	£ 1,850
Repairs & maintenance	£ 1,748	£ 400	£ 8	£ 1,500	0.6%	£ 1,492
TOTAL EXPENDITURE	**£ 14,040**	**£ 7,211**	**£ 6,060**	**£ 14,400**	**£ -**	**£ 8,341**

From the 1st July the Parish Office moved from Caerlan to Llys y Cwm. This should begin to be reflected in the costs for the year. It would be expected that the gas, electric, water would all reduce. Broad band previously paid for by administration is now a new budget heading for Caerlan. It is proposed to vire the remaining £377 in Llys y Cwm Broadband to Caerlan. Llys y Cwm Broadband now falls under administration costs.

7.2 Beddau Community Centre

BEDDAU CC	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Annual Bud	Spent	funds for the year
Electricity	£ 1,864	£ 695	£ 792	£ 2,200	36.0%	£ 1,408
Gas	£ 5,606	£ 1,817	£ 2,331	£ 5,000	46.6%	£ 2,669
Broadband	£ 448	£ 226	£ 234	£ 450	52.1%	£ 216
Cleaning Materials	£ 270	£ 132	£ 120	£ 300	39.9%	£ 180
Maintenance Contracts	£ 1,541	£ 782	£ 214	£ 1,200	17.9%	£ 986
Repairs & maintenance	£ 2,024	£ 911	£ 412	£ 2,500	16.5%	£ 2,088
TOTAL EXPENDITURE	**£ 11,753**	**£ 4,563**	**£ 4,103**	**£ 11,650**	**£ -**	**£ 7,547**

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

7.3 Llys y Cwm

Llys y Cwm	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Annual Bud	Spent	funds for the year
Rates	2136	£ 1,280	£ 1,294	£ 2,300	56.3%	£ 1,006
Water Charges	993	£ 485	£ 78	£ 600	13.1%	£ 522
Electricity	532	£ 199	£ 198	£ 800	24.7%	£ 602
Gas	1084	£ 411	£ 237	£ 1,200	19.8%	£ 963
Broadband	449	£ 240	£ 73	£ 450	16.3%	£ 377
Cleaning Materials	207	£ 136	£ 145	£ 300	48.2%	£ 155
Refurbishment	0		£ 16,418	£ 20,000	82.1%	£ 3,582
Maintenance Contracts	£ 2,366	£ 1,369	£ 776	£ 1,400	55.4%	£ 624
Repairs & maintenance	£ 1,391	£ 700	£ 725	£ 2,500	29.0%	£ 1,775
TOTAL EXPENDITURE	**£ 9,158**	**£ 4,820**	**£ 19,944**	**£ 29,550**	**£ -**	**£ 9,606**

The Parish Office has now officially moved to Llys y Cwm. The refurbishment costs are currently within budget. It will be interesting to see how the utility costs change with the office open 5 days a week. Although hopefully it will actually cost less than when the Meithrin used the hall 5 days a week.

8. TRANSPORT

Transport	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Annual Bud	Spent	funds for the year
Fuel	£ 1,120	566	691	£ 1,400	49.4%	£ 709
Repairs, Service, MOT	£ 1,010	673	404	£ 1,200	33.7%	£ 796
Road Tax	£ 338	0	0	£ 360	0.0%	£ 360
Van Lease	£ 514	172	203	£ 550	36.9%	£ 347
Van insurance	£ 1,599	80	0	£ 1,700	0.0%	£ 1,700
New Van Fund	£ -	0	0	£ 4,000	0.0%	£ 4,000
TOTAL EXPENDITURE	**£ 4,581**	**£ 1,491**	**£ 1,298**	**£ 9,210**	**£ -**	**£ 7,912**

Expenditure is as expected for the end of Quarter 2.

9. ALLOTMENTS

Allotments	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Annual Bud	Spent	funds for the year
Penygawsi Allotments	£ 300	£ 32	£ 21	£ 600	3.5%	£ 579
Brynteg Allotments	£ 592	£ 286	£ 353	£ 600	58.9%	£ 247
Tynant Allotments	£ 510	£ 240	£ 591	£ 600	98.5%	£ 9
Pencoedcae Allotments	£ 500	£ 250	£ 270	£ 600	45.0%	£ 330
TOTAL EXPENDITURE	**£ 1,902**	**£ 808**	**£ 1,235**	**£ 2,400**		**£ 1,165**

Expenditure is as expected for the end of Quarter 2. Tynant Allotments have already had both of their allocated skips for the financial year.

10. OUTSIDE WORK

Outside Work	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Annual Bud	Spent	funds for the year
Machine Repairs & Spares	2021	£ 1,623	£ 2,450	£ 2,500	98.0%	£ 50
Outside Work	2970	£ 1,317	£ 1,795	£ 3,000	59.8%	£ 1,205
Street Furniture	4008	£ 1,709	£ 1,254	£ 2,000	62.7%	£ 746
Large Equipment (ER)	0	£ -	£ -	£ 1,500	0.0%	£ 1,500
TOTAL EXPENDITURE	**£ 8,999**	**£ 4,649**	**£ 5,499**	**£ 9,000**	**£ -**	**£ 3,501**

Servicing all of the outside equipment alone cost £1940.30 this year. Unfortunately, this is something which can not be avoided. A decision will need to be made at the end of the financial year if additional funds are required.

11. WORK SHOP

Work Shop	End of Year	End of Qtr 2		Current	%	Remaining
	2024/25	2024/25	current	Annual Bud	Spent	funds for the year
Rates	£ 601	£ 601	£ 393	£ 1,000	39.3%	£ 607
Water Charges	£ 170	£ 82	£ 90	£ 250	36.0%	£ 160
Electricity	£ 868	£ 439	£ 708	£ 1,500	47.2%	£ 792
Broadband	£ 345	£ 184	£ 174	£ 350	49.6%	£ 176
Repairs & Maintenance	£ 17	£ 17	£ -	£ 200	0.0%	£ 200
Rent	£ 6,330	£ 3,165	£ 3,165	£ 6,500	48.7%	£ 3,335
Insurance	£ 506	£ 506	£ 506	£ 560	90.4%	£ 54
Sundries	£ 82	£ 41	£ -	£ 100	0.0%	£ 100
TOTAL EXPENDITURE	£ 8,919	£ 5,035	£ 5,036	£ 10,460	£ -	£ 5,424

Last year the full rates bill was paid in one go. This year a direct debit has been set up to spread the costs. The electricity supplier has changed and whereas we were previously billed a quarter in arrears we are now billed monthly in arrears. Therefore, the electricity shown is actually for 9 months and it is expected that the end of year figure will be within budget.

12. CONCLUSIONS

Overall, the budget set for the 2025/2026 financial year is in line with the Council expenditure for the year to date.

The issue with NI & Tax and Pensions will be dealt with at the end of the Financial Year.

13. SUMMARY OF VIREMENTS REQUIRED

FROM		TO		AMOUNT
4065/205	Lysycwm Maintenance Contracts	4220/101	General Insurance	£102
4250/101	Contingency Fund	4215/101	Audit Fees & Bank Charges	£400
4064/205	Llys y Cwm Refurbishment	4255/101	Office Equipment	£700
4231/107	Councillor Training	4226/107	Councillor Allowances	£12
4231/107	Councillor Training	4230/107	OVW Membership	£22
4015/107	Staff Training	4020/107	Workwear	£250
4152/106	Beddau & Tynant Projects	4152/105	Beddau & Tynant Grants	£361
4062/205	Broadband Llys y Cwm	4062/201	Broadband Caerlan	£377
			TOTAL	**£2,224**

MRS A. JENKINS

RESPONSIBLE FINANCE OFFICER

LLANTRISANT COMMUNITY COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE

4th DECEMBER 2025

REPORT OF THE CLERK & RFO

SETTING THE COUNCIL'S BUDGET FOR 2026/27: 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 2026/27.

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 2026/27, 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 Office,

4. Typically, in any financial year, the fees and charges levied by the Council for these services represent no more than 10% of the total income to the Council. The vast majority (90% plus) comes from the single source of the Precept.

5. The rate of inflation October 2025 is 3.6%

Community Halls

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. The Community Council has regarded the difference between income and expenditure as its investment in this resource.

7. <u>Beddau Community Centre Hire</u>

BEDDAU	**2024/25**	**2025/26**	**3.6% increase**	**2.5% increase**	**5% increase**	**Recommended**
Commercial/One off Rate	£12.00	£12.50	£12.95	£12.81	£13.13	**£12.95**
Regular Hirer	£11.00	£11.50	£11.91	£11.79	£12.08	**£11.50**
Party	£80.00	£90.00	£93.24	£92.25	£94.50	**£93.00**
Food Hub	125/month	150/month	£155.40	£153.75	£157.50	**150/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.

Although well used in the evening, there are only two regular day time hirers at Beddau Community Centre. It is important to keep regular hirer rates at a level to encourage new hirers.

8. <u>Caerlan Hall Hire</u>

CAERLAN	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**3.6% increase**	**2.5% increase**	**5% increase**	**Recommended**
Commercial/One off Rate	£10.50	£11.00	£11.00	£11.50	£11.91	£11.79	£12.08	**£11.80**
Community Rate	£7.00	£7.25	£7.50					
Charity Rate	£5.95	£6.00	£6.25					
Not for Profit Rate				£7.75	£8.03	£7.94	£8.14	**£7.95**

Last year the Community and Charity Rate were merged into a Not-for-Profit Rate.

Currently it is not possible to hire out the Old Office at the same time as the Main Hall to two different groups. Once alterations have been made to the Old Office (Lesser Hall) then a further review of charges can take place.

9. Llys y Cwm

Members need to consider the cost for hiring out Llys y Cwm meeting space. Then this can be advertised properly in the New Year.

The Office is open to the public 9.30am to 1.30pm. This makes private hire during these times harder as anyone can walk into the hall. We have had a couple of users who have hired the hall during the morning, they have been made aware that staff and members of the public will need to walk through the space. One gentleman chose to use the table in the kitchen rather than sit in the main meeting space.

The office doors have been given locks so that it is possible to hire out the meeting space during the afternoon and evening whilst meeting the Councils GDPR regulations.

Currently hirers are being charged the rates agreed when the budget was set for 2025/26 that is £7.75 for not-for-profit organisations and £11.50 for all other bookings.

A balance needs to be set between acknowledging the space includes meeting technology - allowing for hybrid meetings. And encouraging local community groups to hold their committee meetings at Llys y Cwm.

This could be achieved by following the same system as at Caerlan with a Commercial/One Off Rate and a Not-for-Profit Rate.

LLYS Y CWM	**2025/26**	**Recommended**
Commercial/One off Rate	£11.50	**£12.95**
Not for Profit Rate	£7.75	**£7.95**

10. Allotments

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.

	2022/23	2023/24	2024/25	2025/26	3.60%	2.50%	**Recommended**
Brynteg:	£70	£77	£81	£83	£88.48	£85.08	**£88.00**
Southgate (Penygawsi):	£44	£48	£50	£51	£54.37	£52.28	**£54.00**
Penycoedcae:	£80	£88	£92	£94	£100.20	£96.35	**£100.00**
Tynant:	£66	£73	£76	£78	£83.15	£79.95	**£83.00**
TOTAL	**£260**	**£286**	**£299**	**£306**	**£326.20**	**£313.65**	**£325.00**

11. Photocopying

The photocopier is also the printer and scanner for the Office, so no consideration is given to the quarterly lease cost in the calculations below.

The photocopier lease has recently been renewed offering a lower cost per copy.

	A4		A3	
	Black and White	Colour	Black and White	Colour
PAPER	0.8	0.8	2.2	2.2
COPY	0.23	2.3	0.23	2.3
TOTAL	**1.03**	**3.1**	**2.43**	**4.5**
Cost for a double sided copy	1.26	5.4	2.66	6.8

There is currently no policy on if a copy is counted per side. So are double sided copies charged at twice the cost. The recommendation below is for the same cost for both single sided and double sided copies.

It is recommended that the charges for photocopying from the Parish Office for all users remains the same as 2025/2026 and will be as follows :-

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

The office also occasionally laminate items for members of the public. This is currently charged at 75p, regardless of the size of the copy. A single A4 laminating pouch costs 11p and an A3 pouch 19p.

It is recommended that A4 is charged at 50p and A3 at 75p,

Summary of Recommendations

12. In conclusion, the recommendations to the Committee from officers are that:-

HALLS	BEDDAU	CAERLAN	LLYSYCWM
Commercial/One Off	£12.95	£11.80	£12.95
Regular Hirers	£11.50		
Not for Profit		£7.95	£7.95
Bouncy Castle Party	£93.00		
Food Hub	£150/month		

Allotments	
Brynteg:	£88.00
Southgate (Penygawsi):	£54.00
Penycoedcae:	£100.00
Tynant:	£83.00

Administration	A4	A3
Black and white copies	5p	10p
Colour	10p	20p
Laminating	50p	75p

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

LLANTRISANT COMMUNITY COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE, 4th December 2025
REPORT OF THE CLERK & THE RFO

SETTING THE COUNCIL'S BUDGET AND PRECEPT FOR 2026/27

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 2026/27 to the Council; and
   ii) recommend the Precept to be levied by the Council for 2026/27.

Context

1. It is the duty of the Council to set a Budget for the next Financial Year.
2. It is the responsibility of the Finance and General Purposes Committee, 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.

Considerations for Budget 2026/27

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 2026/27

4. The Precept is that amount levied in the community to support the Council's services. During the financial year 2025/26 the precept levied generated £336,100. With the charge to a Band D property being £62.

5. Appendix II of this Report contains the methodology of calculating the Precept against the budget requirement for 2026/27, 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 2026/27; and that accordingly
   (ii) the Precept for 2026/27 be set for a Band D equivalent at £65, generating £354,694 ..

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

MRS ALISON JENKINS CiLCA
DEPUTY CLERK AND RESPONSIBLE FINANCIAL OFFICER

LLANTRISANT COMMUNITY COUNCIL
FINANCE AND GENERAL PURPOSES COMMITTEE
4th DECEMBER 2025

APPENDIX I

CONSIDERATIONS FOR THE COUNCIL'S BUDGET 2026/27

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 additional funds 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.

2.2 Figures provided
Last year figures for the mid November point for the previous financial year was requested to be included in the data provided to Committee. This along with the actual spend for the last five years is provided to help provided context to the proposed figures.

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

3.0 EXPENDITURE

ADMINISTRATION

Photocopying	The photocopier was on lease from Toshiba tec at a cost of £290 per quarter. We have recently contracted with Solutions in Technology with a monthly lease charge of £149 per quarter. The cost per copy has also reduced. We have had to pay an early release charge to Toshiba and an initial set up cost to SIT however will still make a saving.
Computer Costs	Systems used which incur an annual charge are: Rialtas 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. Staff are investigating a new booking portal available from Rialtas
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. Boosters are in place at Beddau and Caerlan and a back up mobile service for the wifi at Lys y Cwm.
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 £10,000 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.

ADMINISTRATION	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**Mid Nov**	**2025/6**	**2025/26**	**01.04.25**	**2025/26**	**31.03.26**	**2026/27**
Photocopying	£1,879	£1,129	£1,469	£1,529	£1,607	£843	£1,125	1600	£1,800				£1,000
Computer Costs	£2,222	£4,361	£3,069	£3,030	£3,452	£2,737	£2,798	3300	£3,300				£3,500
Postage	£137	£96	£116	£106	£0	£0	£0	12	£50				£50
Telephones	£698	£860	£687	£1,129	£1,050	£643	£765	1350	£1,250				£1,400
Stationery	£223	£233	£337	£294	£228	£144	£237	300	£300				£300
Sundries	£17	£59	£50	£99	£98	£70	£26	100	£100				£100
Audit Fees & Bank charges	£1,038	£1,091	£1,207	£1,205	£2,713	£1,861	£951	1800	£1,400				£1,400
General Insurance	£3,468	£3,593	£4,040	£4,305	£4,530	£4,530	£4,802	4802	£4,700				£5,000
Elections	£0	£0	£760	£0	£0	£0	£0	£0	£2,000	£11,000	£13,000	£13,000	£1,000
Contingency Fund		£0	£0	£0	£0	£0	£0	£0	£6,000				£6,000
Office Equipment	£62	£1,190	£609	£1,230	£226	£226	£1,508	£1,750	£1,000	£0	£0	£0	£1,200
Grant Money Spent		£1,011	£99										
TOTAL	**£9,744**	**£13,623**	**£12,443**	**£12,927**	**£13,904**	**£11,054**	**£12,212**	**£15,014**	**£21,900**	**£11,000**	**£13,000**	**£13,000**	**£20,950**

COUNCILLORS

COUNCILLORS	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	Proposed	
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**2026/27**	
Chair's Allowance	£976	£3,112	£2,753	£908	£1,000	£950	£565	£1,465	£1,000	£1,000	plus £465 carried forward
Remuneration	£1,460	£1,540	£2,375	£3,904	£3,437	£3,437	£4,512	£4,512	£4,500	£5,000	
OVW	£2,179	£2,244	£2,335	£2,538	£2,677	£2,677	£2,822	£2,822	£2,800	£3,000	
Councillors Training	£0	£0	£533	£256	£80	£0	£215	£750	£500	£500	plus £1164 carried forward
Travel & Subsistence					£0	£0	£0	£50	£250	£250	
TOTAL	**£4,615**	**£6,896**	**£7,996**	**£7,606**	**£7,194**	**£7,064**	**£8,114**	**£9,599**	**£9,050**	**£9,750**	

Chair's Allowance	£1,000 civic allowance. The municipal year runs from mid-May so expenditure from this year's allowance still takes place in the new financial year hence the £465 carried forward.
Remuneration	The new proposals regarding attendance allowance will have been discussed and any decisions made will need to be taken into account here. There is no proposed chages to the other allowances.
Councillors Training	£1,164 was carried forward from 2024/25 Councillor Training Budget. The RFO recommends creating a proper ear marked reserve for Councillor Training ready for after the next election. The estimated figure above looks at moving £500 into the new Ear Marked Reserve.

STAFFING

Salaries	The General Maintenance Manager is now full time. Employing a summer labourer has worked well for the last two years and the watering has been achieved in house. If funds allow it would be good to maintain the summer labourer to cover the Christmas events season.
PAYE & NI	The increase to Employers National Insurance Rate and the decrease for the secondary threshold was missed when the budget was set last year.
Pensions	The 6 permanent staff are now all enrolled in the pension scheme. Changes to staff hours also affect the pension paid. Currently the Employers contribution is set at 18.2% by the scheme, Every three years this gets reviewed and we are still awaiting the new figures.

STAFFING	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**01.04.25**	**2025/26**	**31.03.26**	**2026/27**
Salaries	£66,223	£79,167	£84,509	£102,763	£127,022	£87,448	£88,521	£129,000	£135,000				£140,000
PAYE &NI	£17,650	£24,050	£26,615	£29,066	£38,118	£21,944	£28,383	£47,000	£36,000				£48,000
Penison Contributions	£19,456	£22,844	£23,331	£23,114	£30,880	£17,129	£22,588	£39,000	£29,000				£40,000
Occupational Health/ Recruitmen	£84	£840	£0	£47	£0	£0	£0	£200	£500				£500
Training	£1,139	£1,985	£1,953	£838	£2,027	£1,217	£125	£700	£1,000	£2,000	£3,000	£2,300	£500
Work wear	£860	£143	£1,059	£1,407	£1,655	£1,445	£1,143	£1,250	£1,000				£1,200
Staff Expenses	£313	£731	£121	£0	£80	£0	£0	£40	£300				£200
TOTAL	**£105,725**	**£129,760**	**£137,588**	**£157,235**	**£199,782**	**£129,183**	**£140,760**	**£217,190**	**£202,800**	**£2,000**	**£3,000**	**£2,300**	**£230,400**

GRANTS

Ward Grants	It is not proposed to increase the Beddau & Tynant Grant allocation despite the small overspend this year. Ward members were able to give all groups the full funds they had requested. The number of applications received in the Llantrisant Ward in particular is still significantly higher than any other ward.
General Grants	This year no grants were awarded to organisations outside of the Community Council area. Members may have the opportunity for a small reduction in the General Grants budget if this is the aim for future years.
Llantrisant Guildhall	Last year £1,500 was allocated to the Guildhall who have included the Community Council Logo in all of their advertising this year. Members need to decide if they wish to budget to be able to offer the same funds if/when requested in the new financial year.

GRANTS	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**01.05.25**	**2025/26**	**31.03.26**	**2026/27**
Llan and Talbot Green	£9,995	£9,750	£8,950	£10,135	£11,020	£11,020	£10,880	£11,000	£11,000				£11,000
Beddau & Tynant Wards	£6,900	£9,515	£1,100	£8,635	£8,800	£7,850	£9,361	£9,000	£9,000				£9,000
General Grants	£2,000	£1,650	£9,700	£2,000	£1,800	£2,200	£1,300	£2,500	£2,500				£2,500
BATCL	£5,500	£5,500	£5,500	£5,500	£6,000	£0	£0	£6,000	£6,000				£6,000
Beating the Bounds earmarked				£5,000	£0	£0	£0	£0	£1,000	£1,000	£2,000	£2,000	£1,000
Llantrisant Guildhall					£0	£0	£1,500	£1,500	£1,500				£1,500
TOTAL	**£24,395**	**£26,415**	**£25,250**	**£31,270**	**£27,620**	**£21,070**	**£23,041**	**£30,000**	**£31,000**				**£31,000**

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.£60 each. Members need to decide if they wish to create and earmarked reserve to cover when the defibrillators themselves need replaced.
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, The annual allocation was reduced to £2,500 last year. 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.
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. If members wish to replace the street light features – which does need done every 3 or 4 years then this has historically come from ward project money.
Charter of Friendship	There are sufficient funds in the earmarked reserve to support an exchange visit with Crecy. At the time of publication none are planned.
Community Assistance	This will have been discussed earlier in the meeting and is the funds currently set aside to support the local Food Banks.

PROJECTS	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	C/F or EMR	Total funds	Ear Marked left	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**01.04.25**	**2025/26**	**31.03.26**	**2026/27**
Defibirillator Supplies					£102	£102	£58	£300	£300				£300
Llantrisant Ward	£600	£1,586	£0	£2,500	£2,744	£2,561	£48	£2,500	£2,500	£3,746	£6,246		£2,500
Talbot Green Ward	£800	£488	£456	£3,000	£0	£0	£1,409	£2,500	£2,500	£5,534	£8,034		£2,500
Beddau & Tynant Wards	£5,400	£7,494	£256	£6,940	£6,020	£5,370	£0	£5,000	£5,000	£4,424	£9,424		£5,000
Events/Public Relations	£585	£2,895	£5,853	£5,860	£7,308	£4,931	£4,645	£6,000	£6,000				£6,000
Christmas	£5,921	£6,458	£6,268	£9,687	£10,070	£2,829	(145)	£12,000	£12,000				£12,000
Floral Displays	£2,112	£9,881	£10,870	£2,860	£3,158	£3,158	£3,501	£4,000	£4,000				£4,000
Charter of Friendship	£11	£0	£0	£810	£1,005	£1,005	£0	£11	£250	£2,561	£2,811	£2,800	£100
Community Assistance		£0	£5,027	£6,640	£5,000	£5,000	£0	£5,000	£5,000				£5,000
Llantrisant Christmas Grant	£3,901	£5,000	£4,886	£4,607									£0
TOTAL	**£19,330**	**£33,802**	**£33,616**	**£42,904**	**£35,407**	**£24,956**	**£9,661**	**£37,311**	**£37,550**	**£16,265**	**£26,515**	**£2,800**	**£37,400**

COMMUNITY HALLS

Rates	RCTCBC pays the rates for Beddau Community Centre. We pay the rates for Llys y Cwm and Caerlan.
Maintenance Contracts	This includes the bin bags and recycling bags, Music Licence (Caerlan), Sanitary, Nappy and MI Bins, Mats, Fire Extinguisher and emergency lighting Servicing, Boiler service and the water management system at Caerlan.
Repairs & maintenance	Ear marked funds are all depleted. It is important to rebuild these funds for future larger maintenance tasks.
Refurbishment/Office Move	This decision was made after the budget setting process last year. Of the £20,000 set aside £4,687 was transferred from other Ear Marked reserve funds. The remaining £15,313 would come from General Reserves.

CAERLAN	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**01.04.25**	**2025/26**	**31.03.26**	**2026/27**
Rates	£4,815	£4,815	£4,815	£4,655	£4,889	£3,911	£3,954	£5,000	£5,400				£5,400
Water Charges	£333	£305	£518	£392	£424	£255	£232	£500	£600				£500
Electricity	£557	£494	£571	£568	£964	£487	£427	£800	£1,100				£900
Gas	£498	£2,713	£1,132	£1,913	£2,878	£1,351	£1,122	£2,500	£2,500				£2,200
Broadband							£262	£500	£0				£570
Cleaning Materials	£323	£392	£293	£220	£242	£175	£114	£270	£300				£300
Maintenance Contracts	£2,084	£1,867	£1,972	£2,086	£2,895	£2,354	£2,140	£2,600	£3,000				£2,900
Repairs & maintenance	£12,997	£3,587	£5,947	£3,511	£1,748	**£503**	**£97**	£350	£1,500	£149	£1,649	£1,299	£2,500
TOTAL	**£21,607**	**£14,173**	**£15,248**	**£13,345**	**£14,040**	**£9,036**	**£8,348**	**£12,520**	**£14,400**	**£149**	**£1,649**	**£1,299**	**£15,270**

BEDDAU COMMUNITY	Actual	Actual	2024/25	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2023/24	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**01.04.26**	**2025/6**	**31.03.27**	**2026/27**
Electricity	£800	£1,864	£1,048	£748	£1,800	£2,200				£2,000
Gas	£1,000	£5,606	£2,291	£3,271	£5,000	£5,000				£5,500
Broadband	£120	£448	£259	£275	£450	£450				£500
Cleaning Materials	£240	£270	£171	£139	£270	£300				£300
Maintenance Contracts	£354	£1,541	£858	£214	£1,000	£1,200				£1,200
Repairs & maintenance	£627	£2,024	£1,943	£484	£1,000	£2,500	£0	£2,500	£1,500	£2,500
TOTAL	**£3,141**	**£11,753**	**£6,570**	**£5,131**	**£9,520**	**£11,650**	**£0**	**£2,500**	**£1,500**	**£12,000**

LLYS Y CWM	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**01.04.25**	**2025/26**	**31.03.26**	**2026/27**
Rates	£1,766	£1,766	£1,766	£2,033	£2,136	£1,708	£1,726	£2,160	£2,300				£2,300
Water Charges	£336	£406	£523	£659	£993	£485	£78	£450	£600				£600
Electricity	-£173	£464	£1,120	£198	£532	£246	£315	£700	£800				£800
Gas	£1,052	£1,159	£1,099	£1,283	£1,084	£475	£269	£1,200	£1,200				£1,500
Broadband	£163	£251	£261	£294	£449	£275	£73	£73	£450				£0
Cleaning Materials	£208	£387	£252	£232	£207	£174	£153	£270	£300				£300
Office Refurbishment							£16,940	£18,000	£20,000				£0
Maintenance Contracts	£1,420	£1,118	£1,534	£1,728	£2,366	£2,000	£1,114	£1,200	£1,400				£1,300
Repairs & maintenance	£2,555	£1,544	£396	£9,255	£1,391	£870	£740	£1,000	£2,500	£0	£2,500	£1,500	£2,500
TOTAL	**£7,327**	**£7,095**	**£6,951**	**£15,682**	**£9,158**	**£6,233**	**£21,408**	**£25,053**	**£29,550**	**£0**	**£2,500**	**£1,500**	**£9,300**

TRANSPORT

Road Tax	There is currently no proposed increase for 2026 for Van Tax. There is no tax charged on the electric van.
Van insurance	Following a claim earlier in the year there has been a marked increase in the policy charge.
New Van Fund	The electric van is now 13 years old. It is important that preparations are made for its replacement.

TRANSPORT	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	Ear Marked	Total funds	Ear Marked left	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**01.04.25**	**2025/26**	**31.03.26**	**2026/27**
Fuel	£795	£1,134	£1,255	£1,018	£1,120	£768	£887	£1,300	£1,400				£1,400
Repairs, Service, MOT	£3,333	£1,195	£668	£628	£1,010	£803	£463	£1,000	£1,200				£1,200
Road Tax	£268	£275	£290	£103	£338	£0	£0	£345	£360				£350
Van Lease	£349	£300	£411	£499	£514	£260	£291	£520	£550				£550
Van insurance	£1,296	£1,179	£1,618	£1,164	£1,599	£1,599	£0	£1,980	£1,700				£2,100
New Van Fund	£0	£0	£26,281	-£1,108	£0	£0	£0	£0	£4,000	£9,000	£13,000	£13,000	£3,000
TOTAL	**£6,041**	**£4,083**	**£30,523**	**£2,304**	**£4,581**	**£3,430**	**£1,641**	**£5,145**	**£9,210**	**£9,000**	**£13,000**	**£13,000**	**£8,600**

ALLOTMENTS

Historically each site is allowed 2 skips per year, current cost £270+VAT per skip. On occasion the Council has paid for additional repairs on site, usually this comes from project money. This year a contractor was employed to reduce the height of the hedge at the top of Penycoedcae Allotments and PROW ANT212 at a cost of £450. At the end of the financial year the £450 will probably be vired from Outside Work to cover the budget deficit. It is however a cost of the allotments not the right of way so is in the correct budget code.

The lease with RCT for Penygawsi and Penycoedcae is still outstanding and currently no rent is being charged.

ALLOTMENTS	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**2026/27**
Penygawsi Allotments	£220	£215	£67	£17	£300	£32	£21	£600	£600	£600
Brynteg Allotments	£510	£616	£470	£835	£592	£602	£483	£600	£600	£600
Tynant Allotments	£410	£425	£491	£584	£510	£490	£321	£600	£600	£600
Penycoedcae Allotments	£410	£410	£2,059	£690	£500	£500	£1,007		£600	£600
TOTAL	**£1,550**	**£1,666**	**£3,087**	**£2,126**	**£1,902**	**£1,624**	**£1,832**	**£1,800**	**£2,400**	**£2,400**

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 still problematic, although staff have worked out a way to replace it themselves rather than send it to be fixed.
Outside Work	The outside team continue to work hard to improve the Community Council assets, and the budget is kept generous to enable them to continue this.
Street Furniture	The new benches in Talbot Green where part funded from this code, along with replacement panels for the bus shelters. The insurance money for Beddau Clock has been received however the bill for the electrics still needs to be paid. Hence the current negative balance.
Large Equipment	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	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	Ear Marked	Total funds	ar Marked le	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**01.04.25**	**2025/26**	**31.03.26**	**2026/27**
Small Tools	£28	£106	£148										
Equipment (repairs & spares)	£905	£923	£1,487	£1,636	£2,021	£1,924	£2,480	£2,750	£2,500				£3,000
Outside Work	£835	£297	£2,444	£2,734	£2,970	£1,425	£1,547	£3,000	£3,000				£3,000
Street Furniture	£2,329	£3,358	£3,434	£2,296	£4,008	£3,796	-£2,094	£1,000	£2,000	£3,000	£5,000	£4,000	£1,000
Large Equipment	£4,971	£453	£1,986	£2,502	£0	£0	£0		£1,500	£3,500	£5,000	£5,000	£1,500
TOTAL	**£9,068**	**£5,137**	**£9,499**	**£9,168**	**£8,999**	**£7,145**	**£1,933**	**£6,750**	**£9,000**	**£6,500**	**£10,000**	**£9,000**	**£8,500**

WORKS DEPOT

Rates	The £287 transitional relief previously given on the workshop is no longer in place. Small Business Rates Relief is still received. The only increase budgeted for this year is any inflationary charges from RCT.
Repairs & Maintenance	Although the unit is leased, accidental damage caused by the Council needs to be funded.

WORKS DEPOT	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**2026/27**
Works Depot	£887	£7,257								
Rates			£0	£279	£601	£601	£595	£900	£1,000	£1,000
Water Charges			£426	£143	£170	£170	£186	£186	£250	£250
Electricity			£888	£1,251	£868	£726	£891	£1,300	£1,500	£1,200
Broadband			£282	£234	£345	£211	£203	£350	£350	£380
Repairs & Maintenance			£0	£259	£17	£17	£0	£50	£200	£200
Rent			£6,330	£6,330	£6,330	£4,220	£4,220	£6,330	£6,500	£6,350
Insurance			£401	£450	£506	£506	£506	£506	£560	£560
Sundries			£16	£88	£82	£41	£0	£50	£100	£100
TOTAL	**£887**	**£7,257**	**£8,343**	**£9,034**	**£8,919**	**£6,492**	**£6,601**	**£9,672**	**£10,460**	**£10,040**

TOTAL EXPENDITURE

EXPENDITURE	Actual	Actual	Actual	Actual	Actual	Estimated	Budget	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2025/26**	**2026/27**
Administration	£9,744	£13,623	£12,443	£12,927	£13,904	£15,014	£21,900	£20,950
Councillors	£4,615	£6,896	£7,996	£7,606	£7,194	£9,599	£9,050	£9,750
Grants	£24,395	£26,415	£25,250	£31,270	£27,620	£30,000	£31,000	£31,000
Projects	£19,330	£33,802	£33,616	£42,904	£35,407	£37,311	£37,550	£37,400
Transport	£6,041	£4,083	£30,523	£2,304	£4,581	£5,145	£9,210	£8,600
Allotments	£1,550	£1,666	£3,087	£2,126	£1,902	£1,800	£2,400	£2,400
Outside Work	£9,068	£5,137	£9,499	£9,168	£8,999	£6,750	£9,000	£8,500
Works Depot	£887	£7,257	£8,343	£9,034	£8,919	£9,672	£10,460	£10,040
Staffing	£105,725	£129,760	£137,588	£157,235	£199,782	£217,190	£202,800	£230,400
Llys y Cwm	£7,327	£7,095	£6,951	£15,682	£9,158	£25,053	£29,550	£9,300
Caerlan	£21,607	£14,173	£15,248	£13,345	£14,040	£12,520	£14,400	£15,270
Beddau CC				£3,141	£11,753	£9,520	£11,650	£12,000
	£210,289	**£249,907**	**£290,544**	**£306,742**	**£343,259**	**£379,574**	**£388,970**	**£395,610**

INCOME NOT INCLUDING THE PRECEPT
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 no action regarding this.

INCOME	Actual	Actual	Actual	Actual	Actual	2024/25	Current	Estimated	Budget	Proposed
	2020/21	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**mid Nov**	**mid nov**	**2025/26**	**2025/26**	**2026/27**
Photocopying	£166	£110	£236	£58	£97	£53	£97	£150	£100	£150
Interest	£140	£82	£2,060	£5,242	£5,904	£3,591	£2,686	£4,186	£3,500	£3,500
Penygawsi Allotments	£28	£28	£44	£48	£50	£0	£0	£51	£51	£54
Brynteg Allotments	£45	£45	£70	£77	£81	£0	£0	£83	£83	£88
Tynant Allotments	**£43**	**£43**	**£66**	**£73**	**£76**	**£0**	**£0**	**£78**	**£78**	**£83**
Penycoedcae Allotment	£52	£52	£80	£88	£92	£0	£0	£94	£94	£100
Footpath Agency Agreement	£835	£835	£835	£835	£835	£0	£0	£835	£835	£835
Hall Hire Llys y Cwm	£2,439	£6,063	£5,397	£4,722	£2,936	£2,899	£48	£100	£1,000	£100
Hall Hire Caerlan	£1,004	£4,296	£6,320	£7,154	£8,568	£5,049	£4,757	£9,000	£6,500	£8,000
Hall Hire Beddau CC				£3,685	£14,698	£9,021	£9,206	£13,000	£12,000	£14,000
Grants		£1,111	£4,956							
TOTAL INCOME	£4,752	£12,665	£20,064	£21,982	£33,337	£20,613	£16,794	£27,577	£24,241	£26,910

CONCLUSION:

Members need to be realistic about what is already being achieved and what is financially viable within the Council's Duties and Powers. Working with the recommended budget above and keeping the precept at its existing level

31st March 2025			
General Reserve	£107,652		
Earmarked Reserve	£36,897		
Balance in Bank 31/3/2025	£144,549		
Working with Budgeted Balance		**Working with Estimated Balance**	
Balance in Bank 31/3/25	£144,549	Balance in Bank 31/3/25	£144,549
Budget income 2025/26	£360,341	Estimated income 2025/26	£363,677
Budget Expenditure 2025/26	£388,970	Estimated Expenditure 2025/26	£379,574
Budget balance 31/3/2026	**115,920**	**Estimated balance 31/3/2026**	**£128,652**
General Reserve	**£71,521**	General Reserve	£84,253
Ear marked Reserve	**£44,399**	Ear marked Reserve	£44,399
PROPOSED BUDGET 2026/27		**PROPOSED BUDGET 2026/27**	
Budget balance 31/3/26	115,920	**Estimate balance 31/3/26**	**£128,652**
Budget Income 2026/27	363,010	Budget Income 2026/27	£363,010
Budget Expenditure 2026/27	395,610	Budget Expenditure 2026/27	£395,610
Balance in Bank 31st March 202	**83,320**	**Balance in Bank 31st March 2027**	**£96,052**

LLANTRISANT COMMUNITY COUNCIL
FINANCE AND GENERAL PURPOSES COMMITTEE
4th DECEMBER 2025

APPENDIX II

CALCULATING THE PRECEPT FOR 2026/2027

1. Rhondda Cynon Taf County Borough Council has confirmed that the Council Tax Base for 2025/2026 will be **£5456.83** (compared to £5,420.97 this year.) Last year the precept was increased by £4.50 per year to £62.00 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 £5456.83 multiplied by £62.00 will generate a precept of £338,323.

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. £395,610 - £26,910 = £368,700

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

6. Therefore, £368700 divided by £5456.83 equates to a band D charge of **£67.67.**

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 should be noted that the figures are all based on estimates of income and expenditure for the final balance in the bank at the end 2025/26 financial year. On average the RFO has been £8,500 out (either too high or too low there is no pattern) over the last 5 years.

9. It is therefore suggested that the Committee Recommend that the Council sets its Precept for 2026/2027 at £65 for a Band D equivalent, generating £354,694 Therefore, we are budgeting to potentially use £14,006 of our reserves, should we spend the entire budget.

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
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/56
Council Tax Base	£ 5,341.39	£ 5,358.37	£ 5,351.50	£ 5,369.38	£ 5,412.15	£ 5,420.97
Council Tax Band D	£ 41.00	£ 43.00	£ 52.00	£ 55.00	£ 57.50	£ 62.00
Precept Generated	£ 218,996.99	£ 230,409.91	£ 278,278.00	£ 295,315.90	£ 311,198.63	£ 336,100.00
£ increase in precept	£ 1.00	£ 2.00	£ 9.00	£ 3.00	£ 2.50	£ 4.50
TOTAL EXPENDITURE	£ 210,289	£ 249,907	£ 290,544	£ 306,742	£ 343,259	£ 379,574
TOTAL INCOME	£ 235,162	£ 243,506	£ 298,342	£ 317,297	£ 344,536	£ 363,677
Balance in the Bank	**£ 128,189**	**£ 126,925**	**£ 131,266**	**£ 143,012**	**£ 144,289**	£ 128,652
Reserved Used	**-£ 32,426**	**£ 1,264**	**-£ 4,341**	**-£ 11,746**	**-£ 1,277**	**£ 15,637**

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

2026/27	**BAND D the Same**			**Recomendation**				
Predicted balance	£128,652.00	£128,652.00	£128,652.00	£128,652.00	£128,652.00	£128,652.00	£128,652.00	£128,652.00
Council Tax Base	£ 5,456.83	£ 5,456.83	£ 5,456.83	£ 5,456.83	£ 5,456.83	£ 5,456.83	£ 5,456.83	£ 5,456.83
Council Tax Band D	**£ 62.0**	**£ 63.0**	**£ 64.0**	**£ 65.0**	**£ 66.0**	**£ 66.5**	**£ 67.0**	**£ 67.5**
Precept Generated	£ 338,323	£ 343,780	£ 349,237	£ 354,694	£ 360,151	£ 362,879	£ 365,608	£ 368,336
£ increase in precept	£ -	£ 1.00	£ 2.00	£ 3.00	£ 4.00	£ 4.50	£ 5.00	£ 5.50
% increase in precept	0.00	1.85	3.70	5.56	7.41	8.33	9.26	10.19
Proposed expenditure	£395,610	£395,610	£395,610	£395,610	£395,610	£395,610	£395,610	£395,610
Proposed other INCOME	£26,910	£26,910	£26,910	£26,910	£26,910	£26,910	£26,910	£26,910
Balance in the Bank	**£98,275**	**£103,732**	**£109,189**	**£114,646**	**£120,103**	**£122,831**	**£125,560**	**£128,288**
Reserves used	£30,377	£24,920	£19,463	£14,006	£8,549	£5,821	£3,092	£364