



Finance Report

Quarter Two 2025 - 2026

1. Budget Monitoring

Please see the attached budget monitoring spreadsheet. Income and expenditure should be 50% at this stage in the financial year. We are required to explain any variances that are 35% or less or 65% or more:

Income – Explanation of any variances of 15% over or under budget

- Line 2 – Cemetery Fees is at 31% as death rates tend to be lower during the summer season.
- Line 3 – Other Grant Income is at 0% as funding will be claimed in later financial quarters.
- Line 7 – Bar Sales is 27% as events at Tumble Hall have been limited.
- Line 8 – Hall Events is 5% due to the limited number of events held to date. This percentage will increase in the next quarter.
- Line 9 – Footpaths is 0% as CCC will be invoiced in Quarter 4.
- Line 10 – Tumble United AFC fees is at 0% as they will be invoiced in Quarter 4.
- Line 11 – Y Cwtsh Room Hire is currently at 0% as Tumble Family Centre have moved and are unlikely to return.
- Line 13 – Y Cwtsh Grants is 0% as no suitable grants have become available. However, grant funding of £9000 through the Welsh Government Emergency Fund has been secured and available to use directly with Castell Howell.
- Line 15 – Cross Hands Tennis Courts is 77%. Majority of the memberships are paid for during the summer season.
- Line 16 – Community Engagement is 248% as many of the Councillors have donated their Councillor's allowances to help with the summer clubs and other community activities.



- Line 17 – Cinio & Chlono is 101% as the intake for Cinio & Chlono keeps increasing and the payments for their trip in January have now been received.

Expenditure – Explanation of any variances of 15% over or under budget

- Line 3 – WFHA Members Allowance is 80%. All the allowances have been paid.
- Line 4 – Members reimbursement of consumables is 67%. All the reimbursement of consumables has been paid.
- Line 6 – Chair's payment is 100%. This payment has been made in full.
- Line 7 – Vice Chair's payment is 100%. This payment has been made in full.
- Line 8 – Members Financial Loss payment is 0% as no claims have been made to date.
- Line 9 – Members Care / PA Allowance is 0% as no claims have been made to date.
- Line 10 – Members Senior Role Allowance is 100%. This payment has been made in full.
- Line 11 – Financial Assistance Donations is 3% as only one donation has been made to date. However, the Chief Officer has received requests for Financial Assistance this month which will be discussed during the Full Council Meeting in October 2025.
- Line 12 – Future Project Consideration is 86%. Majority of the invoices for the redevelopment at Parc Y Mynydd Mawr have been made. The SPF claim will be submitted towards the end of October allowing the reimbursement of majority of these invoices.
- Line 13 – Postage is 2%. Very limited amount of postage has been required to date.
- Line 14 – Audit fees is 111%. Invoices from Audit Wales and the Internal Auditor have been paid.
- Line 15 – Professional fees is 19% as only a limited amount of payments have been made to date.



- Line 18 – Bank Charges is 111%. We have incurred more Bank Charges than anticipated for the first half of the year.
- Line 19 – IT Equipment is currently at 14% as there hasn't been a need to purchase any new IT equipment in this quarter.
- Line 22 – Subscriptions is 169% as the cost for the Teams package to allow LICC to conduct their Hybrid meetings has been renewed.
- Line 24 – Payroll Fees is 0% as we will receive the invoice from CCC in Quarter 4.
- Line 26 – Telephones & Broadband is 145%. There is an ongoing enquiry with BT, LICC have been overcharged for many of their services. The Chief Officer is in contact with BT and is in the process of claiming money back.
- Line 27 – Stock taker is 75%. The full amount has been paid for this financial year.
- Line 28 – Bar Licencing is 90% as the licence has been paid in full.
- Line 29 – Music & Picture Licencing is 28% as the licence for Tumble Hall has not reached its renewal date yet.
- Line 30 – Elections is 99%. The invoice for the by-election held on the 15th May 2024 has been received and paid in full.
- Line 31 – Hall Events is 217%. Payments for the upcoming acts have been paid. Please note that when tickets have been sold this will be reflected in Line 8 of the Income side of the budget (Hall Events).
- Line 32 – Hall Supplies is 81% as we have needed to purchase items to enable the organised events to go ahead.
- Line 34 – In-House Maintenance & Repairs is 108% as most of the outside seasonal work is done within quarter one and quarter two of the financial year.
- Line 35 – Equipment is 144% as Hazardous Cabinets and COSH Cabinets were purchased in April which were not originally budgeted for as we were unaware that the old cabinets weren't fit for purpose.



- Line 37 – Fuel is 114%. More Fuel is used during quarter one and quarter two for grass cutting.
- Line 38 – Van Maintenance is 79%. The MOT was carried out on the van in this quarter.
- Line 39 – Van HP is 173% as we now have two vans on HP. The Council will need to look at possibly making a virement from the Hire of Equipment Budget (at a later date) as LICC has changed their John Deere which is now saving the Council money.
- Line 40 – Vehicle Tax is 0% as the Tax is not due on the van in this quarter,
- Line 43 – Cemetery is 77%. LICC have purchased a memorial bench for the Cemetery.
- Line 45 – Oil is 26% as we don't purchase Oil during the summer season.
- Line 46 – Gas is 68% as the price for Gas has been larger than originally anticipated. LICC had to purchase Gas for the kitchen in Tumble Hall.
- Line 49 – Waste Collection is 85%. During the summer season a large amount of waste collection is needed due to grass cuttings and outdoor maintenance.
- Line 50 – Footway Lighting is 71%. We received the invoice for 2024-2025 in April 2025.
- Line 53 – Portaloo Hire is 68%. This is higher than expected at this stage due to the vandalism of the Portaloo's that resulted in extra charges for the Council.
- Line 54 – Defibrillator is 241%. A donation was received from Cadw Mynydd Mawr yn Daclus in February 2025 to purchase a defibrillator, but the invoice for the Defibrillator wasn't received until the start of this financial year.
- Line 55 – Insurance is 96% as the Council's Insurance has been paid for the financial year.
- Line 57 – Bar Other Supplies is 70% as we needed to purchase glassware and other items for the wedding that was held at Tumble Hall.
- Line 58 – Tumble Park is 0% as the repairs are yet to be completed.



- Line 59 – Cinio & Chlonc is 85%. Please note that the income will counteract against this budget heading. We have received 101% of the expected income for Cinio & Chlonc (Line 17).
- Line 60 – Y Cwtsh is 87%. This is due to the extra items of food that was needed during the Summer School Holidays as more families used Y Cwtsh during this time.
- Line 61 – Summer Clubs is 216%, all the summer activities have been paid for. Please note that line 16 of the income budget will counteract against this spend as donations were received to enable LICC to carry out the summer activities.
- Line 62 – Newsletters is 0% as this is created in Quarter 3.
- Line 63 – Website is 0%. We are currently waiting for costings for redeveloping the website.
- Line 64 – Youth Council is 0%. The Youth Council hasn't been established yet.
- Line 66 – Christmas Trees & Lighting is 0%. This budget will be used in Quarter 3.
- Line 67 – Outdoor Events is 184%. LICC organised two outdoor events. The money generated from these events will show on the income side of the budget.
- Line 68 – Environment Committee Budget is 81%. The invoice for the work carried out last Financial Year at Y Graig wasn't received until April of this Financial Year.



2. Virement Recommendations

Income

- No recommendations in this quarter.

Expenditure

- No recommendations in this quarter.

Please note that we will be looking at virement recommendations in the Quarter 3 Finance Report.

3. Bank Balances as of 30th September 2025.

Council Account	£ 785.29
Hall Account	£ 725.90
Precept Account	£ 20,835.35
Reserve Account	£ 50,202.85

4. Things To Consider.

- The SPF application will be submitted at the end of October. This claim will be for the payment made for the redevelopment of the Pavillion at Parc Y Mynydd Mawr. The payments made have been allocated against the Future Project Consideration Budget.
- A VAT return of around £14,000 has been submitted in October and will appear on November's Budget.