

Llangoedmor Community Council	
Meeting Date:	January 2026
Report Title:	2026-27 Planning and Precept
Agenda Item Number	7.2.2
Paper Reference	January 2026-2
Presented By	Clerk
For	Decision

Introduction

This paper deals with the following matters:

- Projected Outturn for 2025-26
- Projected Reserves at 31st March 2026
- Projected Full Year Effect Expenditure and Budget for 2026-27
- Quantum for the 2026-27 Precept

Background

Llangoedmor Community Council is required to set a Precept for the financial year 2026-27 to cover its budgeted expenditure for that year. While the statutory date for the Council to give Ceredigion County Council notice of the precept is 28th February 2026, the County Council requires the figures by 30th January 2026 to enable Ceredigion County Council to agree the Council Tax figures.

Projected Year End Outturn and Cash Book Balance at 31st March 2026

The projected year end outturn and cash book balance at 31st March 2026 is set out in Table 1. Full details of the income and expenditure are set out in Appendices to this report.

Table 1

Projected Cash Book Balance at 31st March 2026

	£
Opening Balance at 1/4/2025	94,685
Projected Expenditure	36,891 Appendix 1
Projected Income	37,529 Appendix 2
Projected Balance at 31/3/2026	<u>95,323</u>

Based on the budget set for the financial year 2025-26 of £40,651 the Council will have a projected cash underspend of £3,760 at 31st March 2026. A breakdown of the budget, projected expenditure and variance is set out in Appendix 1.

This underspend is primarily driven by the following under and over spends in 2025-26 as set out in Table 2.

Table 2

	£
<u>Underspends</u>	
Councillors Expenses	2,656
Simultaneous translation	2,000
Headsets	1,800
General and Grounds Maintenance	2,072
Other Net	61
	<u>8,589</u>
<u>Overspends</u>	
Translation	1,400
Legal and Professional	1,929
Grants	1,500
	<u>4,829</u>
Reported Projected Cash Underspend	<u>3,760</u>

It should be noted that expenditure on headsets has now been moved into reserves.

The Council will need to set a budget of £46,631 in 2026-27 to cover full year effect of the expenditure the Council expects to incur.

Some of the larger increases in budget compared to the budget set for 2025-26 are itemised in Table 3.

Table 3

Main Budget Increases 2026-27

	Non Recurring	Recurring	Total
	£	£	£
Staff Costs	613	4,387	5,000
Donations	1,000		1,000
	<u>1,613</u>	<u>4,387</u>	<u>6,000</u>

The increase in non-recurring staff costs is due to a provision to increase the clerk's hours by 6 hours a week for six months to address the backlog of work. This will be assessed by the HR Committee and have to be agreed by the Council. A work programme devised between the HR Committee and the Clerk will ensure any additional hours are ring fenced for specific tasks.

The HR Committee will also be reviewing the adequacy of the Clerks current normal working hours to address the Council's workload with One Voice Wales in the next year.

It should be noted that the cost effects of the Council's AED Policy are yet to be assessed and any increase in expenditure will need to be met from reserves in 2026-27.

Reserves

A summary of the expected movement on reserves in 2025-26 together with an estimate of uncommitted reserves based on the projected cash book balance at 31st March 2026 is set out in Table 4.

Table 4

	Balance At 1/4/2025 £	Additions £	Utilised £	Released £	Projected Balance at 31/3/2026 £
Ringfenced Reserves					
Election fees	8,000				8,000
Memorial maintenance - churchyard	1,000				1,000
Church maintenance	5,000				5,000
Total Ring Fenced	14,000	0	0	0	14,000
Contribution for Care of Dependents	2,000				2,000
HMRC fees	2,000			-2,000	0
Legal fees - Church	2,000				2,000
Church storm excess	2,500				2,500
Church path repairs	12,000				12,000
New Defibrillators	2,000				2,000
Repairs to field path	37,000		7,000		44,000
VAT on Work to Path	7,000		-7,000		0
Headsets for translation	0	2,000			2,000
Inflation Reserve	0	3,325			3,325
	66,500	5,325	0	-2,000	69,825
Total Reserves	80,500	5,325	0	-2,000	83,825
Actual/ Approx accessible reserves 1/4/2025 and 31/3/2026	94,685				95,323
Non Committed	14,185				11,498

It has only been possible to release the HMRC reserves in the year as most of the matters for which the reserves are held remain unresolved.

A 5% inflation reserve has been established to reflect the fact that prices will have increased since the reserves were initially set up.

The cost of headsets has been moved out of budget and into reserves to reflect the fact that these need to be procured to facilitate simultaneous translation.

As a result of this the Council's uncommitted reserves, based on the projected cash book balance at 31st March 2026, has reduced to £11,498 compared to 1st April 2025.

Based on this the Council would have uncommitted reserve of £11,498 to cover any contingencies that might arise during the year. This represents 25% of the total budget and so would be well within the figure usually held as a reserve.

Budget for 2026-27

It is recommended that a budget of £46,631 is set for 2026-27 based on the projected full year effect spend set out in detail in Appendix 1.

Precept Recommendation

It is recommended that Llangoedmor Community Council sets a Precept of £47,000 for the 2026-27 financial year.

Motion

It is proposed that the Council:

- Notes the Projected Outturn for 2025-26.
- Approves the Projected Reserves at 31st March 2026.
- Approves the Projected Full Year Effect Expenditure and Budget for 2026-27 of £46,631.
- Approves the Quantum for the 2026-27 Precept at £47,000.

Appendix 1

Projected 2025-26 Outturn and Annual Budget for 2026-27 – Page 1

	Projected 2025-26 Outturn			Full Year Effect and Annual Budget 2026- 27
	Annual Budget 2025-26 £	Projected Expenditure for the Year £	Variance Over/(Under) Spend £	
Clrs Expenses IRPW 24-25 draft				
Extra costs payment to Clrs	1,716	0	(1,716)	1,716
Cost of consumables	100	0	(100)	100
Senior Role	0	0	0	0
Chairman's Allowance	350	350	0	350
Deputy Chairman's Allowance	0	0	0	0
Attendance Allowance	0	0	0	0
Financial Loss Compensation	200	0	(200)	200
Clrs Travel and subsistence	200	0	(200)	200
Contribution for care of dependents	0	0	0	0
Training	440	0	(440)	440
Total:	3,006	350	(2,656)	3,006
Clerks salary /Exp etc				
Gross	8,500	8836	336	13,500
Clerks expenses	300	84	(216)	450
Clerks training	500	200	(300)	500
Home office	300	100	(200)	300
Total:	9,600	9,220	(380)	14,750
Office supplies, post, stationery & adverts				
Post/Phone/ office supplies	200	224	24	200
Maintenance laptop	195	0	(195)	195
Translation	600	2000	1,400	700
Simultaneous translation	2,000	0	(2,000)	2,000
Website	200	234	34	200
Email	300	419	119	450
Zoom	150	150	0	150
Total:	3,645	3,027	(618)	3,895
Hall hire	450	280	(170)	450
Maintenance, repair & materials				
Gen Maintenance, repair	1,000	0	(1,000)	1,000
<i>Grounds maintenance</i>	5,000	3928	(1,072)	5,000
Flower troughs	100	0	(100)	100
Christmas lights	350	350	0	350
Bins	500	173	(327)	500
Total:	6,950	4,451	(2,499)	6,950
Bus shelter				
Bus shelter maintenance	200	0	(200)	200
Clean	400	599	199	600
		0		
Playground				
Playground repairs and maintenance	600	1359	759	600
Playground inspection	150	0	(150)	150
Total:	1,350	1,958	608	1,550

Projected 2025-26 Outturn and Annual Budget for 2026-27 – Page 2

Projected 2025-26 Outturn				Full Year Effect and Annual Budget 2026-27
	Annual Budget 2025-26	Projected Expenditure for the Year	Variance Over/(Under) Spend	
	£	£	£	£
Public Toilets				
Cleaning public toilets (including litter pick of area)	3,500	3194	(306)	3,500
SWALEC	600	1111	511	1,150
Dwr Cymru	1,000	1049	49	1,100
General maintenance	1,000	1000	0	1,000
Rates	0	0	0	0
Total:	6,100	6,354	254	6,750
Church of the Holy Cross, Llechryd	1,000	571	(429)	1,000
Defibs (x2)	400	479	79	400
Professional, Insurance & Subs				
Insurance	2,000	2135	135	2,300
Once Voice Wales	300	267	(33)	300
Recruitment	0	0	0	0
Finance	0	68	68	70
External audit	430	430	0	430
Internal Audit	350	452	102	500
Data protection	40	47	7	50
Election	0	0	0	0
other	0	0	0	0
Legal and Professional Fees	1,000	2929	1,929	1,000
Total:	4,120	6,328	2,208	4,650
Donations				
General donations	2,000	3500	1,500	3,000
S137	0	0	0	0
Total:	2,000	3,500	1,500	3,000
Capital/Projects				
Bench and Notice board	0	300	300	0
Notice board bus shelter	0	0	0	0
Dog Signs	0	0	0	0
Playground	0	0	0	0
Bins	0	0	0	0
Defibrillators	0	0	0	0
Laptop	0	0	0	0
Smart Phone	0	0	0	0
Christmas lights at church including replacement connections	0	0	0	0
Headsets for translation	1,800	0	(1,800)	0
Total	1,800	300	(1,500)	0
Remembrance	30	40	10	30
Entertainment				
Annual Dinner - guests	100	13	(87)	100
Cards	100	20	(80)	100
Coronation	0	0	0	0
D Day	0	0	0	0
	200	33	(167)	200
Total:	40,651	36,891	(3,760)	46,631

Appendix 2
Projected Income 2025-26

	£
Precept	35,000
Cemetery	390
Waste Recycling	70
Council Interest	57
Bank Interest	12
VAT	<u>2,000</u>
	<u><u>37,529</u></u>