Cyngor Tref LLANELLI Town Council

Unaudited Financial Statements

For the year ended 31 March 2026

<u>**Cyngor Tref LLANELLI Town Council**</u>

Table of Contents

<u>**31 March 2026**</u>

Cyngor Tref LLANELLI Town Council

Council Information

31 March 2026

(Information current at 29th June 2026)

Town Mayor

Cllr B. A. L. Roberts

Councillors

Cllr T. Davies (Deputy Mayor)

Cllr A. R. Bragoli
Cllr A. A. Carter
Cllr M.D. Cranham J.P.
Cllr S. A. Curry
Cllr D.Ll. Darkin
Cllr S. Evans
Cllr L. Fenris
Cllr S. Greaney
Cllr R. James
Cllr J. E. Jones J.P.
Cllr G. Lloyd
Cllr A. Lochrie
Cllr A. S. J. McPherson
Cllr N.J. Pearce
Cllr J. G. Prosser
Cllr S. L. Rees
Cllr P.T. Warlow
Cllr A. C. Williams
Cllr J. R. Williams
Cllr S. Williams

Town Clerk and R.F.O.

Arfon Davies CiLCA

Auditors

Audit Wales
1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Internal Auditors

Auditing Solutions Limited
Clackerbrook Farm
46 The Common
Bromham
Chippenham
Wiltshire
SN15 2JJ

Cyngor Tref LLANELLI Town Council

Statement of Responsibilities

31 March 2026

The Council's Responsibilities

The council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this council that officer is the Town Clerk & R.F.O., and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Responsible Financial Officer's Responsibilities

The R.F.O. is responsible for the preparation of the council's Unaudited Financial Statements in accordance with Part 4 of the "Governance and Accountability for Local Councils – A Practitioners Guide (England) (as amended)" (the guide), so far as is applicable to this council, to present a true and fair view of the financial position of the council at 31 March 2026 and its income and expenditure for the year then ended.
In preparing the Unaudited Financial Statements, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the guide.

The R.F.O. has also:

- kept proper accounting records, which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Responsible Financial Officer's Certificate

I further certify that the Unaudited Financial Statements present a true and fair view of the financial position of Cyngor Tref LLANELLI Town Council at 31 March 2026, and its income and expenditure for the year ended 31 March 2026.

Signed: ....

Arfon Davies CiLCA- Town Clerk & R.F.O.

Date: ....

Cyngor Tref LLANELLI Town Council

Statement of Accounting Policies

31 March 2026

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (FRSSE) issued by the Accounting Standards Board, as applied to Local Councils by part 4 of Governance and Accountability for Local Councils – A Practitioners Guide (England) (the guide). Comparative figures have been restated to conform to the revised formats where appropriate. Certain requirements have been omitted for clarity and simplicity as these statements are not subject to audit. They are produced in support of the council's audited Statement of Accounts contained within the Annual Return Statement of Accounts.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure in excess of £1000 (on any one item or group of similar items) on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis in the accounts. Expenditure on fixed assets is capitalised, provided that the fixed asset yields benefits to the authority and the services it provides, for a period of more than one year. Fixed assets are valued on the basis recommended by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in accordance with the statements of asset valuation principles and guidance notes issued by the Royal Institution of Chartered Surveyors (RICS). The closing balances are stated on the following basis:

> land and buildings are included in the balance sheet at Depreciated Replacement Cost (DRC). The DRC basis of valuation requires an estimate of the value of the land in its existing use, together with the current replacement cost of the building and its external works, from which appropriate deductions have been made to reflect the age, condition, economic, functional and environmental obsolescence and other locational factors which might result in the existing building being worth less than a new replacement building,

> all other assets are included in the balance sheet at the lower of net current replacement price and net realisable value, except that,

> certain community assets are the subject of restrictive covenants as to their use and /or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at nominal value only.

The surplus or deficit arising on periodic revaluations of fixed assets has been credited or debited to the Revaluation Reserve. Subsequent revaluations of fixed assets are planned at five yearly intervals, although material changes to asset valuations will be adjusted in the interim period, should they occur.

In accordance with Financial Reporting Standard (FRS) 15, depreciation is provided on all operational buildings (but not land), as well as other assets.

Depreciation Policy

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated.

Vehicles, plant, equipment and furniture are depreciated over 5 years at 20% straight line.

Certain infrastructure assets are not depreciated because they are included at 50% of average replacement price.

Community assets are not depreciated, because they are of either intrinsic or purely nominal value.

Depreciation is accounted for as a Balance Sheet movement only, not through the Income and Expenditure Account.

Grants or Contributions from Government or Related Bodies

Capital Grants

Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from government or a related body, e.g. Sports Council, the amount of the grant has been credited to Deferred Grants Account and carried forward. Grants so credited are released back to revenue over the life of the asset to match, and thereby offset wholly or in part, depreciation charged.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Debtors and Creditors

The revenue accounts of the council are maintained on an accruals basis in accordance with the regulations. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's annual budget.

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

Leases

Rentals payable under operating leases are charged to revenue on an accruals basis. Details of the council's obligations under operating leases are shown at note 14.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in notes 16 to 17.

Certain reserves are maintained to manage the accounting processes for tangible fixed assets, available for sale investments and retirement benefits. They do not represent usable resources for the council:

Capital Financing Account – represent the council's investment of resources in such assets already made.

Cyngor Tref LLANELLI Town Council

Statement of Accounting Policies

31 March 2026

Interest Income

All interest receipts are credited initially to general funds.

Cost of Support Services

The costs of management and administration have been apportioned to services on an appropriate and consistent basis.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation is due at 31st March 2025 and any change in contribution rates as a result of that valuation will take effect from 1st April 2026.

Cyngor Tref LLANELLI Town Council

Income and Expenditure Account

31 March 2026

	Notes	2026 £	2025 £
Income			
Precept on County Council		1,537,500	1,500,000
Grants Receivable		19,633	7,373
Rents Receivable, Interest & Investment Income	2	12,052	14,738
Charges made for Services		241,281	265,567
Other Income		228	228
Total Income		1,810,694	1,787,906
Expenditure			
Direct Service Costs:			
Salaries & Wages		(285,638)	(282,656)
Grant-aid Expenditure		(27,702)	(27,816)
Other Costs	1	(1,066,960)	(1,062,269)
Democratic, Management & Civic Costs:			
Salaries & Wages		(210,706)	(192,701)
Other Costs	1	(155,112)	(138,360)
Total Expenditure		(1,746,118)	(1,703,802)
Excess of Income over Expenditure for the year.		**64,576**	**84,104**
Exceptional Items			
(Loss) on the disposal of fixed assets		-	(485)
Net Operating Surplus for Year		**64,576**	**83,619**
STATUTORY CHARGES & REVERSALS			
Capital Expenditure charged to revenue	10	(473,619)	(51,323)
Reversal of annual depreciation and impairment		214,192	212,710
Reverse profit on asset disposals		-	485
Reversal of grant amortisation		(53,016)	(58,398)
Transfer from/(to) Earmarked Reserves	17	278,752	(173,143)
Surplus for the Year to General Fund		**30,885**	**13,950**
Net (Deficit)/Surplus for the Year		**(247,867)**	**187,093**
The above (Deficit)/Surplus for the Year has been (funded)/applied for the Year (from)/to as follows:			
Transfer from/(to) Earmarked Reserves	17	(278,752)	173,143
Surplus for the Year to General Fund		30,885	13,950
		(247,867)	**187,093**

The council had no other recognisable gains and/or losses during the year.

The notes on pages 12 to 19 form part of these unaudited statements.

Cyngor Tref LLANELLI Town Council

Statement of Movement in Reserves

31 March 2026

Reserve	Purpose of Reserve	Notes	2026	Net Movement in Year	2025
			£	£	£
Capital Financing Account	Store of capital resources set aside to purchase fixed assets	16	4,524,199	312,443	4,211,756
Earmarked Reserves	Amounts set aside from revenue to meet general and specific future expenditure	17	300,074	(278,751)	578,825
General Fund	Resources available to meet future running costs		299,102	30,885	268,217
Total			5,123,375	64,577	5,058,798

The notes on pages 12 to 19 form part of these unaudited statements.

Cyngor Tref LLANELLI Town Council

Balance Sheet

31 March 2026

	Notes	2026 £	2026 £	2025 £
Fixed Assets				
Tangible Fixed Assets	9		5,196,702	4,920,775
Current Assets				
Debtors and prepayments	12	305,155		293,886
Cash at bank and in hand		387,816		795,207
		692,971		1,089,093
Current Liabilities				
Creditors and income in advance	13	(93,795)		(242,051)
Net Current Assets			599,176	847,042
Total Assets Less Current Liabilities			5,795,878	5,767,817
Deferred Grants	15		(672,503)	(709,019)
Total Assets Less Liabilities			5,123,375	5,058,798
Capital and Reserves				
Capital Financing Reserve	16		4,524,199	4,211,756
Earmarked Reserves	17		300,074	578,825
General Reserve			299,102	268,217
			5,123,375	5,058,798

The Unaudited Financial Statements represent a true and fair view of the financial position of the Council as at 31 March 2026, and of its Income and Expenditure for the year.

These accounts were approved by the Council on 29th June 2026 .

Signed: ....

Cllr B. A. L. Roberts — Arfon Davies CiLCA

Town Mayor — Responsible Financial Officer

Date: ....

The notes on pages 12 to 19 form part of these unaudited statements.

Cyngor Tref LLANELLI Town Council

Cash Flow Statement

31 March 2026

	Notes	2026 £	2026 £	2025 £
REVENUE ACTIVITIES				
Cash outflows				
Paid to and on behalf of employees		(496,342)		(475,359)
Other operating payments		(1,238,985)		(1,034,067)
		-		-
			(1,735,327)	(1,509,426)
Cash inflows				
Precept on County Council		1,537,500		1,500,000
Cash received for services		232,369		499,635
Revenue grants received		19,633		7,373
			1,789,502	2,007,008
Net cash inflow from Revenue Activities	20		54,175	497,582
SERVICING OF FINANCE				
Cash inflows				
Interest received		12,052		14,738
Investment Income		-		-
Net cash inflow from Servicing of Finance			12,052	14,738
CAPITAL ACTIVITIES				
Cash outflows				
Purchase of fixed assets		(490,119)		(249,339)
Cash inflows				
Sale of fixed assets		-		120,000
Capital grant received		16,500		78,016
Net cash (outflow) from Capital Activities			(473,619)	(51,323)
Net cash (outflow)/inflow before Financing			(407,392)	460,997

The notes on pages 12 to 19 form part of these unaudited statements.

Cyngor Tref LLANELLI Town Council

Notes to the Accounts

31 March 2026

1 Other Costs Analysis
Other Costs reported in the council's Income and Expenditure Account comprise the following:

Direct Service Costs

	2026	**2025**
	£	**£**
Llanelly House	55,000	60,000
Museums & Galleries	38,192	33,333
Indoor Sports & Recreation Facilities	157,159	146,328
Outdoor Sports & Recreation Facilities	514,437	475,793
Community Centres	115,741	157,197
Cemeteries	136,122	125,414
Community Support	48,571	57,591
Footpaths & Lighting	9,395	10,009
Events & Promotions	20,045	24,420
Less: Grant-aid Expenditure	(27,702)	(27,816)
Total	1,066,960	1,062,269

Democratic, Management & Civic Costs

	2026	**2025**
	£	**£**
Corporate Management	100,957	97,331
Democratic Representation & Management	11,480	2,774
Civic Expenses	22,223	15,774
Mayors Allowance	7,051	7,116
Members' Allowances	13,401	15,365
Interest Payable	-	-
Total	155,112	138,360

As reported in the Statement of Accounting Policies, apportionment of central costs is not reflected in the above analysis.

2 Interest and Investment Income

	2026	**2025**
	£	**£**
Interest Income - General Funds	12,052	14,738
	12,052	14,738

3 Agency Work
During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

4 Related Party Transactions
The council is required to disclose material transactions with related parties – bodies that have the potential to control or influence the council or to be controlled or influenced by the council. Disclosure of these transactions allows readers to assess the extent to which the council might have been constrained in its ability to operate independently or might have secured the ability to limit another party's freedom to bargain with the council at arms length.

Related parties include:

Central Government

The council's operations are controlled by statutes passed by Central Government. All transactions with Central Government arise as a result of some of those statutes but do not, in the opinion of the council, require to be disclosed here.

Principal Authorities

The District/Borough Council collects this council's Precept and remits the same to the council under statutory provisions. The Precept is disclosed separately elsewhere in these accounts.

The County Council administers the Pension Fund of which certain of the council's staff are members. Details of amounts payable to the fund are disclosed at note 8.
Agency arrangements with other authorities are disclosed at note 3.

Members of the council
Members have direct control over the council's financial and operating policies. During the year no members have undertaken any declarable, material transactions with the council, nor the council with any member. Details of such transactions (if any) are recorded in the Register of Members' Interests, open to public inspection at the council's offices.
Members represent the council on various organisations. Appointments are reviewed annually, unless a specific termination date applies to the term of office. None of these appointments places a Member in a position to exert undue influence or control.

Officers of the Council
Other than their contracts of employment, no material transactions have been made during the year between the council and any officer.

Other Organisations
The council awards grants to support a number of voluntary or charitable bodies. It does not attempt to exert control or influence as a result of such grants.

5 Audit Fees
The council is required to report and disclose the cost of services provided by its external auditors.

These may be summarised as follows:

	2026	2025
	£	£
Fees for statutory audit services	450	3,000
Total fees	450	3,000

6 Members' Allowances

	2026	2025
	£	£
Members of Council have been paid the following allowances for the year:		
Mayor's Allowance 24/25	578	7,116
Mayor's Allowance 25/26	6,473	-
Cllrs' Expenses	13,401	15,365
	20,452	22,481

7 Employees

The average weekly number of employees during the year was as follows:

	2026 Number	2025 Number
Full-time	9	8
Part-time	5	9
Temporary	-	-
	14	17

All staff are paid in accordance with nationally agreed pay scales.

The number of officers whose remuneration, excluding pension contributions, was £60,000 or more were:

Between £65,000 and £69,999	-	1
Between £70,000 and £74,999	1	-

8 Pension Costs

The council participates in the Dyfed Pension Fund. The Dyfed Pension Fund is a defined benefit scheme, but the council is unable to identify its share of the underlying assets and liabilities because all town and parish councils in the scheme pay a common contribution rate.

The cost to the council for the year ended 31 March 2026 was £67,592 (31 March 2025 - £65,734).

The most recent actuarial valuation was carried out as at 31st March 2025, and the council's contribution rate is confirmed as being 19.20% of employees' pensionable pay, with effect from 1st April 2026 (year ended 31 March 2026 – 19.20%).

Financial Reporting Standard 17 (FRS17): "Retirement Benefits" sets out accounting requirements for pension costs. For schemes such as Dyfed Pension Fund, paragraph 9(b) of FRS17 requires the council to account for pension costs on the basis of contributions actually payable to the scheme during the year.

Cyngor Tref LLANELLI Town Council

Notes to the Accounts

31 March 2026

9 Tangible Fixed Assets

	Operational Freehold Land and Buildings	Operational Leasehold Land and Buildings	Non Operational Land and Buildings	Vehicles and Equipment	Infra-structure Assets	Community Assets	Other	Total
Cost	£	£	£	£	£	£	£	£
At 31 March 2025	6,312,998	469,021	-	235,537	527,815	42,461	1	7,587,833
Additions	422,042	-	-	-	68,077	-	-	490,119
At 31 March 2026	6,735,040	469,021	-	235,537	595,892	42,461	1	8,077,952
Depreciation								
At 31 March 2025	(2,210,672)	(90,231)		(194,233)	(172,177)	-	-	(2,667,313)
Charged for the year	(135,164)	(23,450)		(11,595)	(43,728)	-	-	(213,937)
At 31 March 2026	(2,345,836)	(113,681)	-	(205,828)	(215,905)	-	-	(2,881,250)
Net Book Value								
At 31 March 2026	4,389,204	355,340	-	29,709	379,987	42,461	1	5,196,702
At 31 March 2025	4,102,326	378,790	-	41,304	355,638	42,461	1	4,920,520

Although classified as capital expenditure, certain minor equipment purchases are not included in the above as they are not material in overall value.

Fixed Asset Valuation

The freehold and leasehold properties that comprise the council's properties have been valued as at 31st March 2006 by external independent valuers, Messrs Poolman Harlow, Chartered Surveyors. Valuations have been made on the basis set out in the Statement of Accounting Policies, except that not all properties were inspected. This was neither practical nor considered by the valuer to be necessary for the purpose of valuation. Plant and machinery that form fixtures to the building are included in the valuation of the building.

Assets Held under Finance Agreements

The council holds no such assets

10 Financing of Capital Expenditure

	2026	2025
	£	£
The following capital expenditure during the year:		
Fixed Assets Purchased	490,119	249,339
	490,119	249,339
was financed by:		
Capital Receipts	-	120,000
Capital Grants	16,500	78,016
Revenue:		
Capital Projects Reserve	6,973	-
Precept and Revenue Income	466,646	51,323
	490,119	249,339

11 Information on Assets Held
Fixed assets owned by the council include the following:

Operational Land and Buildings

Council Offices

Stebonheath Park

Community Centres – 7

Selwyn Samuel Centre

Llanelli District Cemetery (Jointly with Llanelli Rural Council)

Llanelli Crematorium (Land only – Jointly with Llanelli Rural Council)

Parks and Recreation grounds (Leased from the County Council) – 9

Non-Operational Land and Buildings

Llanelly House

Vehicles and Equipment

Tractors – 2

Piano

Town Centre Equipment

Sundry grounds maintenance equipment

Sundry office equipment and Community Centre equipment

Infrastructure Assets

Street lights – 191

Footpaths – 39

Skate Parks – 2

MUGAs – 2

Solar Panels at Selwyn Samuel Centre

Community Assets

Allotments – 3

Council Artifacts

12 Debtors

	2026	**2025**
	£	**£**
Trade Debtors	23,422	16,238
VAT Recoverable	66,389	63,997
Other Debtors	178,489	182,950
Prepayments	36,855	30,701
	305,155	293,886

Cyngor Tref LLANELLI Town Council

Notes to the Accounts

31 March 2026

13 Creditors and Accrued Expenses

	2026	2025
	£	£
Trade Creditors	70,381	44,870
Other Creditors	65	-
Accruals	23,349	190,764
Income in Advance	-	6,417
	93,795	242,051

14 Financial Commitments under Operating Leases

The council had annual commitments under non-cancellable operating leases of equipment as follows:

	2026	2025
	£	£
Obligations expiring within one year	9,238	-
Obligations expiring between two and five years	5,694	1,386
	14,932	1,386

15 Deferred Grants

	2026	2025
	£	£
Capital Grants Unapplied		
At 01 April	-	-
Grants received in the year	16,500	78,016
Applied to finance capital investment	(16,500)	(78,016)
At 31 March	-	-
Capital Grants Applied		
At 01 April	709,019	689,401
Grants Applied in the year	16,500	78,016
Released to offset depreciation	(53,016)	(58,398)
At 31 March	672,503	709,019
Total Deferred Grants		
At 31 March	672,503	709,019
At 01 April	709,019	689,401

Capital Grants are accounted for on an accruals basis and grants received have been credited to Deferred Grants Account. Amounts are released from the Deferred Grants Account to offset any provision for depreciation charged to revenue accounts in respect of assets that were originally acquired with the assistance of such grants.

16 Capital Financing Account

	2026	2025
	£	£
Balance at 01 April	4,211,756	4,315,230
Financing capital expenditure in the year		
Additions - using capital receipts	-	120,000
Additions - using revenue balances	473,619	51,323
Disposal of fixed assets	-	(200,000)
Depreciation eliminated on disposals	-	79,515
Reversal of depreciation	(214,192)	(212,710)
Deferred grants released	53,016	58,398
Balance at 31 March	4,524,199	4,211,756

The Capital Financing Account represents revenue and capital resources applied to finance capital expenditure or for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact upon the amount to be met from precept. It does not represent a reserve that the council can use to support future expenditure.

17 Earmarked Reserves

	Balance at 01/04/2025	Contribution to reserve	Contribution from reserve	Balance at 31/03/2026
	£	£	£	£
Capital Projects Reserves	182,950	-	(6,973)	175,977
Asset Renewal Reserves	-	-	-	-
Other Earmarked Reserves	395,875	30,613	(302,391)	124,097
Total Earmarked Reserves	578,825	30,613	(309,364)	300,074

The Capital Projects Reserves are credited with amounts amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.
The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2026 are set out in detail at Appendix A.

18 Capital Commitments

The council had no capital commitments at 31 March 2026 not otherwise provided for in these accounts.

19 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

Cyngor Tref LLANELLI Town Council

Notes to the Accounts

31 March 2026

20 Reconciliation of Revenue Cash Flow

	2026	2025
	£	£
Net Operating Surplus for the year	64,576	84,104
Add/(Deduct)		
Reversal of Depreciation less Deferred Grants Released	161,176	154,312
		-
Interest and Investment Income	(12,052)	(14,738)
(Increase)/Decrease in debtors	(11,269)	225,410
(Decrease)/Increase in creditors	(148,256)	48,494
Revenue activities net cash inflow	54,175	497,582

21 Movement in Cash

	2026	2025
	£	£
Balances at 01 April		
Cash with accounting officers	40	40
Cash at bank	795,167	334,170
Bank overdraft	-	-
	795,207	334,210
Balances at 31 March		
Cash with accounting officers	40	40
Cash at bank	387,776	795,167
Bank overdraft	-	-
	387,816	795,207
Net cash (outflow)/inflow	(407,391)	460,997

22 Post Balance Sheet Events

There are no significant Post Balance Sheet events since the preparation of these accounts, up to the date of their final adoption (on 29th June 2026), which would have a material impact on the amounts and results reported herein.

Cyngor Tref LLANELLI Town Council

Appendices

31 March 2026

Appendix A

Schedule of Earmarked Reserves

	Balance at 01/04/2025 £	Contribution to reserve £	Contribution from reserve £	Balance at 31/03/2026 £
Share of LJBC Joint Arrangement				
Share of LJBC Joint Arrangement	182,950		(6,973)	175,977
	182,950	0	(6,973)	175,977
Other Earmarked Reserves				
S S C Improvements	27,594		(27,594)	0
St Park Maintenance	125,000	2,613	(125,000)	2,613
Park Equipment	15,000			15,000
St B Maintenance	15,000			15,000
Morfa Park	7,277			7,277
Community Development	15,000			15,000
Parc Howard	18,550			18,550
Crown Park	20,357	15,000	(15,000)	20,357
Havelock Park	6,851		(5,000)	1,851
Peoples Park	24,949		(20,000)	4,949
Penyfan Park	109,797	7,000	(109,797)	7,000
Penygaer Playing Fields	0	6,000		6,000
Clos yr Ysgol	5,250			5,250
Nightingale Court	5,250			5,250
	395,875	30,613	(302,391)	124,097
TOTAL EARMARKED RESERVES	**578,825**	**30,613**	**(309,364)**	**300,074**

Cyngor Tref LLANELLI Town Council

31 March 2026

Annual Report Tables

Table. 1 – Budget & Actual Comparison

	Budget £	Actual £
Net Expenditure		
Cultural & Heritage	89,859	88,557
Recreation & Sport	786,995	689,583
Community Centres	141,988	100,385
Cemetery, Cremation & Mortuary	50,000	56,973
Community Support (including Markets)	180,484	147,688
Footpaths & Lighting	17,048	10,060
Events & Promotions	27,454	26,140
Net Direct Services Costs	1,293,828	1,119,386
Corporate Management	44,254	201,806
Democratic & Civic	190,618	163,784
Net Democratic, Management and Civic Costs	234,872	365,590
Interest & Investment Income	(5,000)	(12,052)
Capital Expenditure	-	473,619
Transfers to/(from) other reserves	-	(278,752)
Reversal of Statutory Adjustments	-	(161,176)
Surplus to General Reserve	13,800	30,885
Precept on County Council	1,537,500	1,537,500

Cyngor Tref LLANELLI Town Council

31 March 2026

Annual Report Tables

Table. 2 – Service Income & Expenditure

	Notes	2026 £ Gross Expenditure	2026 £ Income	2026 £ Net Expenditure	2025 £ Net Expenditure
CULTURAL & RELATED SERVICES					
Cultural & Heritage}		93,192	(4,635)	88,557	94,782
Recreation & Sport		803,243	(113,660)	689,583	684,830
Community Centres		162,263	(61,878)	100,385	169,711
ENVIRONMENTAL SERVICES					
Cemetery, Cremation & Mortuary		136,122	(79,149)	56,973	46,739
PLANNING & DEVELOPMENT SERVICES					
Community Support		149,280	(1,592)	147,688	165,469
HIGHWAYS, ROADS & TRANSPORT SERVICES					
Footpaths & Lighting		10,060	-	10,060	16,761
Events & Promotions		26,140	-	26,140	30,217
CENTRAL SERVICES					
Corporate Management		201,806	-	201,806	42,029
Democratic & Civic		121,337	-	121,337	107,283
Civic Expenses		42,675	(228)	42,447	72,813
Net Cost of Services		**1,746,118**	**(261,142)**	**1,484,976**	**1,430,634**