

Cyngor Tref Llangollen Town Council.

Agenda.

20.05.2025.

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| 1. Croesawiad a chyhoeddiadau Faer y Dref. | Town Mayors welcome and announcements. |
| 2. Datganiadau gan y cyhoedd.
I dderbyn datganiadau oddiwrth y cyhoedd ar faterion ar yr agenda. | Statements from the public.
To receive statements from the public on matters on the agenda. |
| 3. Datganiadau gan Cynghorwyr y Sir
I dderbyn datganiadau gan Cynghorwyr y Sir ar faterion sy'n ymwneud â Llangollen. | Statements from County Councillors
To receive statements from County Councillors on matters relating to Llangollen. |
| 4. Ymddiheuriadau am absenoldeb.
I dderbyn, ystyried a derbyn ymddiheuriadau am absenoldeb. | Apologies for absence.
To receive, consider and accept apologies for absence. |
| 5. Datganiadau o Fuddiant.
I dderbyn unrhyw ddatganiadau o fuddiant ar eitemau ar yr agenda. | Declaration of Interest.
To receive any known declarations of interest in items on the agenda. |
| 6. Cofnodion.
Awdurdodi'r Cadeirydd i lofnodi cofnodion cyfarfodydd blaenorol y Cyngor Tref a gynhaliwyd ar 15.04.25, fel cofnod cywir. | Minutes.
To authorise the Chair to sign the minutes of the previous meetings of the Town Council held on 15.04.25, as a correct record. |
| 7. Adroddiadau ariannol.
I dderbyn adroddiadau a gyflwynwyd gan yr Clerc y Dref ac ystyried yr argymhellion ynddo. Mae manylion ariannol yn ddogfennau gwaith ac felly nid ydynt wedi'u cyfieithu. | Financial reports.
To receive reports submitted to the Town Clerk and considered the recommendations therein. Financial details are working documents and are therefore not Translated |
| a) Diwedd blwyddyn 2024.25
b) Archwiliad mewnol interim 2024.25
c) Taliadau Awdurdodedig.
d) Datganiadau Ariannol.
e) Cymodi banc. | Year end 2024.25
Interim internal audit 2024.25
Authorised Payments.
Financial Statements.
Bank reconciliation. |
| 8. Adroddiadau Clerc y Dref.
I dderbyn adroddiadau a gyflwynwyd gan yr Clerc y Dref ac ystyried yr argymhellion ynddo. Mae adroddiadau yn ddogfennau | Town Clerk's Reports.
To receive reports submitted to the Town Clerk and considered the recommendations |

gwaith ac felly nid ydynt wedi'u cyfieithu.

a) Is-ddeddf Sgwâr Canmlwyddiant.

therein. Reports are working documents and are therefore not translated.

Centenary Square Byelaw.

REPORT AUTHOR: Town Clerk.
SUBJECT: Year end 2024.25
REPORT FOR: Decision.

1. Summary.

1.1 To consider the year end position and the allocation of reserves.

2. Background.

2.1 Throughout the year members received regular updates on the financial position of the council and as a result have managed the affairs very effectively throughout the financial year despite there being some significant pressures on the finances during the year as shown in the detailed breakdown of cost centres below.

Llangollen Town Council Summary of Receipts and Payments Summary - Cost Centres Only

Cost Centre	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
Administration			0.00 (N/A)	33,050.00	29,678.67	3,371.33 (10%)	3,371.33
Asset Management			0.00 (N/A)	78,800.00	80,685.24	-1,885.24 (-2%)	-1,885.24
Capital Financing			0.00 (N/A)			0.00 (N/A)	0.00
Community			0.00 (N/A)	7,500.00	3,750.00	3,750.00 (50%)	3,750.00
Cost of Democracy			0.00 (N/A)	9,600.00	2,161.32	7,438.68 (77%)	7,438.68
Energy Costs			0.00 (N/A)	19,500.00	21,757.68	-2,257.68	-2,257.68
Income	207,450.00	211,004.01	3,554.01 (1%)	2,700.00		2,700.00	6,254.01
Office Costs			0.00 (N/A)	7,400.00	4,466.04	2,933.96 (39%)	2,933.96
Staff Costs			0.00 (N/A)	52,100.00	59,866.76	-7,766.76	-7,766.76
Tenancies			0.00 (N/A)			0.00 (N/A)	0.00
NET TOTAL	207,450.00	211,004.01	3,554.01 (1%)	210,650.00	202,365.71	8,284.29 (3%)	11,838.30
Total for ALL Cost Centres		211,004.01			202,365.71		
V.A.T.		13,969.34			18,890.98		
GROSS TOTAL		224,973.35			221,256.69		

2.2 Most notably were the overspends on staff costs, asset management and energy costs. The increase in staff cost was attributed to the need to employ a Locum to cover a period of sickness absence of the Town Clerk and the employment of a new Deputy Town Clerk on more hours than the position it replaced. These were obviously short -term pressures.

2.3 The increase in asset management costs were due to a few disputed costs that were carried over from the previous financial year and were to be covered by reserves. Unfortunately, with the Town Clerk's absence transfers were not undertaken and thus a resultant overspends occurred.

- 2.4 Similarly, there were cost attributed to the energy cost centre that should have been adjusted in a similar manner. However, underspends in in other cost centres negated the need for transfers form reserve and resulted in an underspend of £11,838.30.

3. Reserves.

- 3.1 It is the responsibility of the Responsible Finance Officer RFO) to advise the Town Council about the level of reserves that it should hold and ensure that it has clear protocols for their establishment and use. There is no statutory minimum but there are significant safeguards in place against the Town Council over committing itself financially: -

- The balanced budget requirement.
- The year-end audit report from the Town Council's Internal Auditor
- The External Auditors report on financial standing.

- 3.2 Llangollen Town Council, on the advice of their RFO, are required to make their own judgements on the level of reserves, considering all relevant local conditions. Local circumstances vary. A well-managed authority with a prudent approach to budgeting should operate with reserves in the Town Council's current range given its emerging service responsibilities. It is the responsibility of the RFO to ensure reserves are spent in line with their purpose. Where expenditure is planned in future accounting periods, it is prudent to build up reserves in advance.

- 3.3 The Town Council has have previously resolved that the following reserves should be held: -

- a) A general reserve equating to 6 months expenditure
- b) An administrative reserve to cover for potential election costs, staff absence and mandatory payments such as the costs of care or personal assistance.
- c) A specific assets reserve to be strengthened each year from underspends to reduce the impact of significant expenditure in any one year on the maintenance or improvement of Town Council assets.

- 3.4 The reserve position defined at budget setting in 2024-25 was as follows: -

General (6 moths of expenditure)	£105,000.00
Assets	£17,300.00
Admin	£10,540.00
Minimum reserve level	<u>£132,840.00</u>

- 3.5 However due to the Town Clerk's absence as the proposed transfers from reserves were not undertaken coupled with interest earned the balance in the Towns Council's deposit account on the 31 March 2025 stood at £166,312. This is a favourable position as the levels of the specific reserves needs to be maintain as the assets reserve needed strengthening following the use of reserves to cover the cost of repairing the chain bridge.
- 3.6 Additionally the Councils Annual investment strategy identifies that VAT refunds should be deposited lto interest earning accounts which for 2024.25 totalled £19,630.00 and has been received. However, there are a number of calls on reserves that need to be honoured in this financial year that relate to payments incurred in March 2025, namely the decision of the Town Council to cover the costs of the deferred community grant payments due to the Management

and Establishment Committee being inquorate and a payment to Mega Electrics for the second instalment of the Christmas illuminations in 2024 received late in the financial year also needs to be covered. The details of the cost are illustrated below

Cost Centre	Payee	Amount
Community Grants	Llangollen Youth Football Club	£1,000.00
Community Grants	New Dot Cinema	£2,000.00
Asset Management	Mega Electrics Ltd	£4,326.00
		£7,326.00

- 3.7 Therefore moving forward the amount detailed above should be paid by way of supplementary estimates to the appropriate cost centres and the residual amount of £12,304.00 be transferred to the Towns Council's deposit account which can then be apportioned to reserves as follows.

General (6 moths of expenditure)	£110,000.00
Assets	£51,312.00
Admin	£17,304.00
Minimum reserve level	<u>£178,616.00</u>

4. Recommendations.

- 4.1 It is recommended that the Town Council agrees the level of reserves to be held in the 2025.26 financial year subject to £7,326.00 of the VAT reclaimed being retained in the current account to cover calls on reserves that need to be honoured in this financial year that relate to payments incurred in March 2025

5. Reasons for recommendations.

- 5.1 To ensure effective corporate governance, public safety and financial probity.

REPORT AUTHOR: Town Clerk.
SUBJECT: Interim internal audit 2024.25
REPORT FOR: Decision.

1. Summary.

- 1.1 To consider the internal auditors interim report on the annual return for the year ending 31st March 2024.

2.0 Background.

- 2.1 JDH Business Services Limited (JDH) have conducted the internal audit for the year ending 31st March 2024. In compliance with the 'Governance and Accountability for Local Councils in Wales, A Practitioners' Guide (2019),
- 2.2 The results of the audit are detailed below, with the Town Councils response to the recommendations.

	ISSUE	RECOMMENDATION	RESPONSE
1	<p>The Council use a Barclaycard credit card. We reviewed the statement dated 2/11/24 and found that although the statement was for 6 purchases totalling £404.97 it had been posted into the general ledger as one payment.</p> <p>The item is also listed in the payments approved in the minutes as one payment of £404.97 to Barclaycard.</p>	<p><i>The individual items should be posted onto Scribe in order to ensure that they are posted to the correct cost centre.</i></p> <p><i>Individual items should be approved in the minutes or there should be internal controls in place for a Councillor to periodically check Barclaycard statements.</i></p>	<p>There were problems downloading statements from Barclaycard online which is now resolved individual items will now be posted onto Scribe in order to ensure that they are posted to the correct cost centre.</p> <p>Internal controls will be put in place for a Councillor to periodically check Barclaycard statements.</p>
2	<p>Testing of a sample of payments identified the following:</p> <ul style="list-style-type: none"> Payment 162 Davies Brothers £9565.25 + VAT had been approved as £956.25 	<p><i>Payment 162 should be retrospectively approved in the Council minutes.</i></p>	<p>Payment 162 will be retrospectively approved in minutes of this meeting.</p>

	+ VAT in the minutes.		
3	The Council do not carry out periodic checks of the accuracy of income invoices.	<i>The Council should consider carrying out periodic checks by members of the accuracy of income invoices. The sample items should be agreed to price lists.</i>	Internal controls will be put in place for a periodic checks by Members to ascertain the accuracy of income invoices.

3. Auditors' conclusions.

- 3.1 Based on the internal audit work conducted JDH's view is that the council's system of internal controls is in place, is adequate for the purpose intended and is effective, subject to the recommendations reported in the action plan. JDH will follow up all recommendations included in the action plan in the next financial year.

4. Recommendation.

- 4.1 It is recommended
- that the internal auditors' report be accepted and the actions implemented.
 - the Annual Return be submitted to the external auditors.
 - to note that the payment 162 Davies Brothers £9565.25 + VAT had been approved in error as £956.25 + VAT in the minutes of the meeting dated the 15 October 2024.

5. Reason for Recommendation.

- 5.1 To ensure effective governance and financial probity.

Authorised Payments May

Description/Disgrifiad	Cyflenwr/Supplier	Payment method/Dull talu	Net	TAW/VAT	Gros/Gross
Broadband	British Telecom	Direct Debit	£61.22	£12.24	£73.46
Cloud Services	ACS Technology	Direct Debit	£190.30	£0.00	£190.30
NNDR	CSD/DCC	Direct Debit	£1,292.00	£0.00	£1,292.00
Bank charges	Unity Trust Bank	Transfer	£11.25	£0.00	£11.25
PAYE M1	HMRC	Online	£1,191.98	£0.00	£1,191.98
Salary M1	Staff	Online	£3,654.03	£0.00	£3,654.03
Cleaning	Ultraclean	Online	£273.00	£54.60	£327.60
Energy	Ecotricity	Online	£150.39	£7.52	£157.91
Electricity	Ecotricity	Online	£336.84	£67.37	£404.21
Gas	Ecotricity	Online	£249.22	£12.46	£261.68
Gas	Ecotricity	Online	£1,520.16	£304.03	£1,824.19
Membership fee	One Voice Wales	Online	£844.00	£0.00	£844.00
Repairs	Green Valley Solutions	Online	£850.00	£0.00	£850.00
Repairs	Watkins	Online	£20.81	£4.16	£24.97
Repairs	Drain Doctor	Online	£223.33	£44.67	£268.00
Payroll	The Rowan Organisation	Online	£458.22	£0.00	£458.22
		Totals	£11,326.75	£507.05	£11,833.80

Financial statement

9 May 2025 (2025-2026)

Llangollen Town Council
Summary of Receipts and Payments
Summary - Cost Centres Only

Cost Centre	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
Administration			0.00 (N/A)	40,700.00	894.31	(97%)	39,805.69
Asset Management			0.00 (N/A)	74,000.00	864.15	(98%)	73,135.85
Bank Charges			0.00 (N/A)	400.00	11.25	388.75 (97%)	388.75
Capital Financing			0.00 (N/A)			0.00 (N/A)	0.00
Community			0.00 (N/A)	8,000.00	3,120.00	4,880.00 (61%)	4,880.00
Cost of Democracy			0.00 (N/A)	9,516.00	67.20	9,448.80 (99%)	9,448.80
Energy Costs			0.00 (N/A)	16,500.00	502.03	(96%)	15,997.97
Income	217,016.00	84,104.73	-132,911.27 (-61%)			0.00 (N/A)	-132,911.27
Staff Costs			0.00 (N/A)	56,900.00	6,101.42	(89%)	50,798.58
NET TOTAL	217,016.00	84,104.73	-132,911.27 (-61%)	206,016.00	11,560.36	(94%)	61,544.37
Total for ALL Cost Centres		84,104.73			11,560.36		
V.A.T.					249.47		
GROSS TOTAL		84,104.73			11,809.83		

Llangollen Town Council

A	Bank Reconciliation at 30/04/2025		
	Cash in Hand 01/04/2025		221,386.21
	ADD Receipts 01/04/2025 - 30/04/2025		84,104.73
	SUBTRACT Payments 01/04/2025 - 30/04/2025		305,490.94
			13,109.83
	Cash in Hand 30/04/2025 (per Cash Book)		292,381.11
B	Cash in hand per Bank Statements		
	Petty Cash 31/03/2025	0.00	
	Llangollen Town Council Current 30/04/2025	126,069.20	
	Llangollen Town Council Instant 30/04/2025	166,311.91	
			292,381.11
	Less unrepresented payments		
			292,381.11
	Plus unrepresented receipts		
	Adjusted Bank Balance		292,381.11
	A = B Checks out OK		

REPORT AUTHOR: Town Clerk.
SUBJECT: Centenary Square Byelaw.
REPORT FOR: Decision.

1. Summary.

- 1.1 To finalise the arrangements relating to the Centenary Square Byelaw

2. Background.

- 2.1 Members of the Town Council resolved to progress with the process of making a bylaw for Centenary Square and has progressed through the necessary process as defined is set out in section 6 of the Local Government Byelaws (Wales) Act 2012. A model byelaw, as amended, has been adapt as detailed in the appendix to this report.

3.0 Implementation.

- 3.1 The 2012 Act prescribes that once a bylaw is made, or where applicable confirmed, the authority must:
- a) publish the bylaw on the authority's website.
 - b) deposit a copy of the bylaw at a place in the authority's area.
 - c) ensure that the copy is open to public inspection at all reasonable hours without payment.
 - d) give a copy of the bylaw to the person who requests it (the authority may charge the person a reasonable fee)
- All of the requirements are in place.
- 3.2 Whilst there is no specific requirement in the Act for the Town Council to place a notice on the site it is suggested that an engraved wooden sign should be produced to be affixed to the wooden planters as detailed below given the continued parking of motorcycles on the square.

Sgwâr y Canmlwyddiant / Centenary Square



Cyngor Dref Llangollen Is-ddeddf. Ddim mynediad i gerbydau na pharcio.
Llangollen Town Council Byelaw. No vehicular access or parking.

4.0 Enforcement.

- 4.1 There are two principal enforcement routes available to legislating authorities: enforcing fines through the Magistrates' Courts or issuing fixed penalty notices (FPN's). The latter may achieve the desired results on its own but may need to be backed up by the former
- 4.2 The use of FPN's has been offered as an alternative method of enforcement in the 2012 Act. The benefits of FPN's include cost savings compared to enforcement through the Magistrates' Courts. Fixed penalty notices can provide authorities with an effective and visible way of responding to low-level offences. This also ensures that the enforcement of specified byelaws is in line with other similar level nuisance offences which are currently enforced by way of fixed penalty notices in Wales.
- 4.3 In respect to which persons are authorised to issue FPN's. "Authorised officers" will be restricted to those authorised in writing by the legislating authority to carry out the function. This

may be a direct employee of the legislating authority, or a person, or an employee of a person, with whom the legislating authority has a contract for the enforcement of byelaws. The statutory guidance recommends the legislating authority should consult with any other agency, such as private contractors or the police, dealing with enforcement in the area and seek to agree working protocols. In particular local authorities must give consideration to their capacity to process any fixed penalties issued on their behalf by Police Community Support Officers or an accredited person under the Police Reform Act 2002, including prosecuting unpaid fixed penalties.

- 4.4 Given the limited staff resources, and the sporadic nature of the incidents that occur, it would also be more appropriate if enforcement action were undertaken by Police Community Support Officers or an accredited person under the Police Reform Act 2002. To enable this consultation will be required with the Chief Constable for North Wales Police seek to agree working protocols.

5. Recommendation.

- 5.1 It is recommended that the Town Council: -

- a) Produces a wooden engraved sign to be affixed to the wooden planters given the continued parking of motorcycles on the square.
- b) Agrees a working protocol with North Wales Police to facilitate Police Community Support Officer or another accredited person the power of an authorised officer to issue fixed penalty notices.

6. Reason for Recommendation.

- 5.1 To ensure effective governance of Town Council assets.