

**REPORT TO:** Cyngor Cymuned Llandysiliogogo

**DATE:** 19<sup>th</sup> of December 2023

**LOCATION:** Neuadd Talgarreg /Zoom

**TITLE:** Budget Proposals of Cyngor Cymuned Llandysiliogogo for the financial year commencing 1<sup>st</sup> April 2024 and ending 31<sup>st</sup> March 2025

**PURPOSE OF REPORT:** To consider the budget in order to set the Precept for Cyngor Cymuned Llandysiliogogo for 2024/25

### 1. Terms of Reference

In order to plan effectively for the forthcoming financial year, the Clerk, as financial Officer is requested to estimate next year's expenditure to ascertain appropriate recommendations. These recommendations will enable Members of the Community Council to determine the amount of money that is needed to be collected, by a means of the Precept.

### 2. Introduction

The Community Council's Precept represents a small portion of the total Council Tax collected by Ceredigion County Council. For example, for the year 2023-24, the total Band D (average), charge of £1,884.99 Llandysiliogogo Tax payer is broken down as follows: -

	£	per week (approx.)
Ceredigion County Council	1,553.60	£29.88
Dyfed Powys Police	312.65	£6.01
<b>Cyngor Cymuned Llandysiliogogo</b>	<b>18.74</b>	<b>£ 0.36</b>
Total	£1,884.72	

### 3. Procedure

In order to obtain relevant information to consider the budget, the following procedure is considered: -

- 3.1 The current year's precept is £10,267.92 (1<sup>st</sup> April 2023 – 31<sup>st</sup> March 2024)
- 3.2 The income and expenditure of the previous year (Income - £12,414.93 and Expenditure £12,683.32)
- 3.3 The expenditure of the current year
- 3.4 Balance in the current and deposit account
- 3.5 Donations to charities
- 3.6 Future concerns / projects

### 4. Findings

#### Review of the Current Year's Precept (1 April 2023-31 March 2024)

The current precept for 2023-2024 is £10,267.92

#### EXPENDITURE OF THE PREVIOUS YEAR (1 April 2022 – 31<sup>st</sup> March 2023)

Total Expenditure 2022-2023 - £12,683.32

### 5. The Income and Expenditure of the Present Year (1 April 2023 – 31 March 2024)

Calculation of expenditure for the 12 months of the 2023-2024 Financial Year based on actual expenditure during the first 8 months of the year

Actual Expenditure From 1 April to 31 November 2023	£ 5,506.69
Projected Expenditure from 1 <sup>st</sup> December to 30 March 2023	£4,960.60
<b>Total Projected Expenditure</b>	<b>£10,467.29</b>

\*\*Expected Expenditure for the next 3 months (Dec- March 2024) include Clerk salary, donations

## 6. Income for the Financial Year (commencing 1 April 2023 and Ending 31 March 2024)

Precept	£10,267.92
Cwmtydu Toilets	£141.00 (05.06.23)
<b>Total</b>	<b>£10,408.92</b>

### Total Income Less Total Expenditure (Projected)

£10,267.92 - £10,408.94 = - £141.00 to be taken out of reserves.

## 7. Projected amount of Reserves in the Bank Accounts at the end of the financial year (31 March 2024)

The Balance held in both accounts at the 1 April 2023 was £17,111.52. It is projected that the reserves in the bank account at the end of the financial year will be **£17,053.15**.

### Reserves

For information it is generally accepted that the level of reserves is usually no more than the level of the precept or one year's expenditure". Further guidance on this matter can be obtained from: Governance and Accountability in Local Councils in Wales – A Practitioner's Guide.

## 8. Charities: - Appropriate the sum under Section 137 of the Local Government Act 1972

S137 of the Local Government Act 1972, permits a town or community council to spend on activities for which it has no other specific powers, if the council considers the expenditure is in the interests of, and will bring benefit to, their area or any part of it, or all or some of inhabitants, providing the benefit is commensurate with the expenditure. Town and Community Councils are also permitted under S137 to incur expenditure for certain charitable purposes, and in both instances the maximum expenditure that can be incurred for the financial year 2024-25 is £10.81. As there are 902 people on the electoral list of Llandysiliogogo @ 02/11/23 figure derived from figures quoted by Ceredigion County Council), then £9,750.62 can be donated to charity by the Community Council.

Other sections of the Local Government Act 1972 have permitted the Community Council to award these grants in addition to the S137 Allowance.

## 9. Draft budget for 2024/25

ITEM	COST
Clerk Salary & Expenses	£2,542.80 (subject to annual pay increase yet to be confirmed)
Ink printer	£51.98
Hire of Hall's	£195.00
One Voice Wales	£200.00
Insurance	£1000.00
Internal auditor	£100.00
External auditor	£300.00
ICO	£40.00
Training	£300.00
Zoom Subscription	£75.00
Donation to Caerwedros / Talgarreg Community Hall's	£3,000**
S137 Donations	£4,000.00**
Cwmtydu Toilets	£3,500.00 (cleaning, maintenance and repair work)
Projects / Unforeseen issues / defib maintenance etc.	£1,000.00
<b>Total</b>	<b>£16,304.78</b>

## 10.RECOMMENDATIONS

Members of the Community Council are recommended to give consideration to the budget outlined above and the need to consider the following options-

1. Precept remains the same and future projects costs used from reserves.
2. A reduction in the level of the precept
3. Increase in the Precept due to continued pressure to take on services.

Household per annum (Band D)

INCREASE	AMOUNT	PRECEPT
5%	£513.39	£10,781.31
10%	£1,026.79	£11,294.71
15%	£1,540.18	£11,808.10
20%	£2,053.58	£12,321.50
25%	£2,566.98	£12,834.90
30%	£3,080.37	£13,348.29

**REASONS FOR RECOMMENDATION (S):** In order to consider set the Precept within the budget

Contact Name: Mrs Sioned Davies  
Designation: Llandysiliogogo Community Council Clerk  
Date of Report: 12th of December 2023