



2023-24

Pennard Community  
Council Budget Report

All Town and Community Councils have a duty to make a Budget calculation in compliance with **Section 50 of the Local Government Act 1992**. They also have a power to issue a precept to a billing authority in compliance with **Section 41 of the Local Government Act 1992**

In January 2023 Pennard Community Council agreed its Budget for the 2023/24 financial year.

The Council found that some of the works planned for 2022-2023 needed to slip due to contractors being overloaded and catching up with two years' work following the pandemic. This meant that some of the funds put aside for these tasks has been moved forward into next year.

Over the last two years we have managed to build up some reserves, by using these we have been able to reduce some of the burden on the Precept for next year.

The Council continues to put in place a budget that contains initiatives to improve its services to the community including:

- The refurbishment to the Community Hall, which will mean that the small hall will have its own multi user/accessible toilet and a tea point area, remove the need to disturb users of the main hall. The access doors to the storeroom will be widened and access to this will also be available from the small hall. A wider rear door is planned along with an accessway suitable for wheelchair users to this door.
- Adaptation to the entrances to the park and field to allow wheelchair and mobility scooter users access.
- Environmental improvements within the community in line with our Climate and Ecological Emergency Plan and our Section 6 Biodiversity Plan
- The development of a community garden and growing space

Some of the above improvements have been pushed into 2023-24 due to the lack of contractor availability

Park improvements planned are:

- Further upgrades to the park play equipment.
- New bright park furniture including new picnic sets incorporating games boards.

Due to the cost-of-living crisis, it was agreed prudent to stall the funding for a future addition of burial facilities within the local area for this year but this is still planned for future years.

To support members in their decision making, a detailed draft budget was formulated by each Committee Chair, outlining potential options, this was presented for scrutiny at the Finance and Employment meeting held on the 20<sup>th</sup> of January 2022

Based on the information presented, and to continue with the progress started prior to the pandemic restrictions it was decided to recommend a precept of £91,180 to the Full Council meeting held on the 24<sup>h</sup> January 2023 where the 2023/24 Budget was ratified and accepted.

Compliance in relation to governance and accountability has been robustly maintained in line with the advice from the Wales Audit Office regarding spends being allocated against the correct powers and will continue to be so.

### **Final Budget 2023/24**

The draft budget was drawn up by the Committee before being disseminated to members for their perusal ahead of the Finance and Employment Meeting on the 4<sup>th</sup> January 2023. The budget was further scrutinised and amended prior to ratification at the Full Council meeting held on the 24<sup>th</sup> January 2023 in readiness for submission to Swansea Council for completion of the precept council tax requirements 2023/24.

As reported the precept requirement submitted to Swansea Council for 2023/24 was set at **£91,180**. Being very conscious of the impact the cost-of-living crisis was having on everyone. we were able to keep the increase to a minimum from the 2022-23 figure due to carrying over reserves from 2022/23 financial year as previously mentioned. The reserves carried over includes **£113,450** of restricted reserves, ring fenced for projects including **£50,625** for the Community Hall changes mentioned previously **£10,000** which has been pledged to the skate park group **£12000** for the planned future burial ground expansion. **£5000** for a hearing loop for the hall as well as underspend from 2022-23.

The summary budget for 2023/24 broken down by Committee is depicted below with last year's figures also shown for comparison, the full breakdown by Committee is available from the Clerk.

	<b>2022/23</b>		<b>2023/24</b>	
<b>Revenue</b>	<b>Income</b>	<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>
Administration	£27,450.00	£79,626.98	£20,006.51	£81,969.21
Burial - rev	£35,260.00	£28,510.00	£44,199	£19,735
Field - rev	£3,760.00	£21,130.00	£3,005	£23,225
Hall - rev	£15,075.00	£20,950.00	£12,200	£23,010
Environment	£7,700.00	£9,400.00	£3,900	£9,400
Youth	£750.00	£1,450.00	£1,450	£1,450
Emergency	£20,100.00	£21,100.00	£8,850	£10,000
<b>Capital</b>				
Hall capital	£55,065.54	£57,265.54	55,625.54	£55,625.54
Field capital	£1,800.00	£13,800.00	5,800	23,300
Burial capital	£0.00	£3,000.00	3,000	1,500

Reserves	£20,000.00	£20,000.00	20,000	20,000
<b>Total</b>	<b>£186,960.54</b>	<b>£276,232.52</b>	<b>178,036.05</b>	<b>269,214.75</b>
<b>Precept</b>	<b>£89,271.98</b>		<b>91,178.70</b>	
<b>Grand Total</b>	<b>£276,232.52</b>	<b>£276,232.52</b>	<b>269,214.75</b>	<b>269,214.75</b>

### **Precept Overview**

In order to support the proposed 2023/24 Budget, an understanding of precept calculations is necessary. This will underpin and offer a wide range of considerations and options to support the Council's decision making in terms of setting the 2023/24 precept.

Based on the 2023/24 budget and the services and functions the Community Council wish to provide, it has been possible with the movement of reserves to keep the increase from the current precept of **£89,172** to a minimum. The figure of **£91,179** will allow for growth and future development to continue.

In terms of the precept charge, the table below shows the annual cost per household related to property bands.

<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>	<b>Band I</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>39.50</b>	<b>46.08</b>	<b>52.66</b>	<b>59.25</b>	<b>72.41</b>	<b>85.58</b>	<b>98.74</b>	<b>118.49</b>	<b>138.24</b>

Looking at a band D property the increase from 2022-2023 rate of £57.05 equates to £2.20 per year or £0.04 per week. If we take inflation which is currently running at 10% this is in real terms a reduction from the current year of 7.75%.

### **Section 137 Spend 2023-2024**

Compliance in relation to governance and accountability has been robustly maintained in line with the advice from the Wales Audit Office regarding spends being allocated against the correct powers this will continue.

**Section 137(1)** of the **1972** Act permits each Community or Town Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure.

Community and Town Councils are also permitted under section **137(3)** to incur expenditure for certain charitable and other purposes. The maximum expenditure

that can be incurred under both section **137(1) and (3)** for the financial year 2023-24 this is set at **£9.93 per** elector.

For Pennard Ward this amounts to a spending cap of **£22,958** based on the electorate at 1 Apr 2022

It should be noted that this amount does not come from the precept but from grant applications made to charitable funds such as, Swansea Household Support Food Fund, Swansea Direct Food Support Fund, Warm Hub Fund, Swansea Period Poverty Fund and Pennard Charity, this funding has been invaluable throughout the last year by enabling us to provide direct food support to Community members, as well as supporting warm hubs and period poverty within the Community.

### **General Power of Competency**

Under the Local Government and Election Wales Act Part 2 s2, Pennard Community Council now meets the required criteria to apply General Power of Competency, this gives eligible community councils the same powers to act that an individual generally has, thus enabling them to do similar sorts of things. For example, an individual could not impose taxes on other people – so a community council could not use the GPoC to raise taxes. However, an individual could run a community shop or a post office, so a community council could also set up a shop. This will mean the support we can give next year will not be limited to the section 137 cap which is excellent news for the whole community.

## FEES FROM 1 APRIL 2023 to 31 MARCH 2024

As part of the budgeting round the Committees also look at their fees, below is a list of fees set for each facility which are unchanged from last year. With the exception of the weekend burial surcharge which has been reduced to £0 and the surcharge for larger caskets which has also been reduced to £100. The precept is taken into account when setting the hall and pitch fees which is why there is a lower rate for Community members.

### Burial Ground Fees

New Grave to the depth of 2 (including the right to erect a headstone)	
£2430	
New Grave to the depth of 3 (including the right to erect a headstone)	
£2660	
Re-open existing grave (including the right to re-erect a headstone)	£1270
Cremated remains internment (no charge if at the same time as a burial)	
£435	
New ashes plot in Garden of Remembrance (includes Plaque)	
£463	
Surcharge for weekend burial	£0
Surcharge for American casket or wicker casket	
£100	
Scatter Ashes in Rose Garden (includes Plaque)	
£58	
Memorial Bench (includes Plaque)	£1500

### Hall Fees

Per Session	Pennard Ward	Outside Ward
Main Hall	£16.50	£19.50
Small Hall	£13	£15
Children's Party	£30	£40
Adult Party/Event	£40	£50
Hygge	-	-

### Pitch Fees

Football	Pennard Ward	Outside Ward
Match and Training 11 and under	£0	£10

Training juniors 11 – 18	£0	£10
Match juniors 11 – 18	£15	£25
Match Seniors 18+	£35	£45
Training Senior 18+	£10	£15
Cricket		
Juniors 11-18	£15	£25
Seniors	£28	£40
Touch Rugby	Free for first 12 months	

If you require any further clarification on anything mentioned in this report, please do not hesitate to contact me directly.

Jan Crocker  
Clerk and RFO.