



Item 19

Council - 11 December 2025

Precept & Draft Budget 2026-2027

1. **Introduction**

2. In accordance with the Local Government Finance Act 1992, the Community Council must agree a budget and set the precept for the following financial year. The financial year runs from 1 April to 31 March. The billing authority collects the precept (charge) on behalf of Community and Town Councils under Section 41 of the above Act. In accordance with good governance a process of budget monitoring has been carried out by Council.

3. The Community Council must agree a budget and set the precept for the following financial year no later than 31 January. Precept payment dates will be $\frac{1}{3}$ of the Payment on last working day of April, August & December.

4. **Bank Balances**

5. As of date below, the Council holds the following Bank balances:

Account	Balance 30 Nov 2024	Balance 30 Nov 2025
Current Account	£686.92	£1,448.09
Reserve Account	£20,300.90	£12,631.06
Total	£20,987.82	£14,079.15

6. **Council Tax Base & Band D Equivalent Properties**

7. Swansea Council state that the Council Tax Base 2026-2027 for Llangyfelach has been calculated as **976** Band D equivalent properties.
8. The precept is based upon Band D properties. Residents pay both their Council Tax and the Community / Town Council precept on a pro rata basis depending upon the valuation Band of their property.
9. **Precept & Budget Considerations**
10. Council should be mindful of its ambitions set out in the Council's Action Plan when setting the Draft Budget & Precept. Councillors should review the level of the Council's General Reserves. The Community Council should also pursue grant funding and sponsorship opportunities to finance some aspects of its work.
11. The Precept is paid in three equal instalments at end of April, August & December. The Community Council must notify Swansea Council of the Precept no later than 31 January.

Cyngor Cymuned **Llangyfelach** Community Council

12. **Precept 2026-2027**
13. Based on the Council's Action Plan, the level of the Council's General Reserves, and grant application successes, the draft Budget has been drafted with no raise to the Precept level.
14. It is proposed that the Precept for 2026-2027 remain at £30,000. The approximate annual charge for a Band D equivalent property being £30.74 per annum.
15. **Budget - Financial Year 2026-2027**
16. Appendix 19.1 sets out a Draft Budget which includes no rise to the Precept.
17. **Recommendation(s).** It is recommended that:
 - 17.1 The Precept 2026-2027 be set at £30,000.
 - 17.2 The Budget 2026-2027 as outlined in **Appendix 19.1** of the report be approved and adopted.

Appendices:

Appendix 19.1	Draft Budget 2026-2027
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Huw Evans (PSLCC)
Clerk to Llangyfelach Community Council