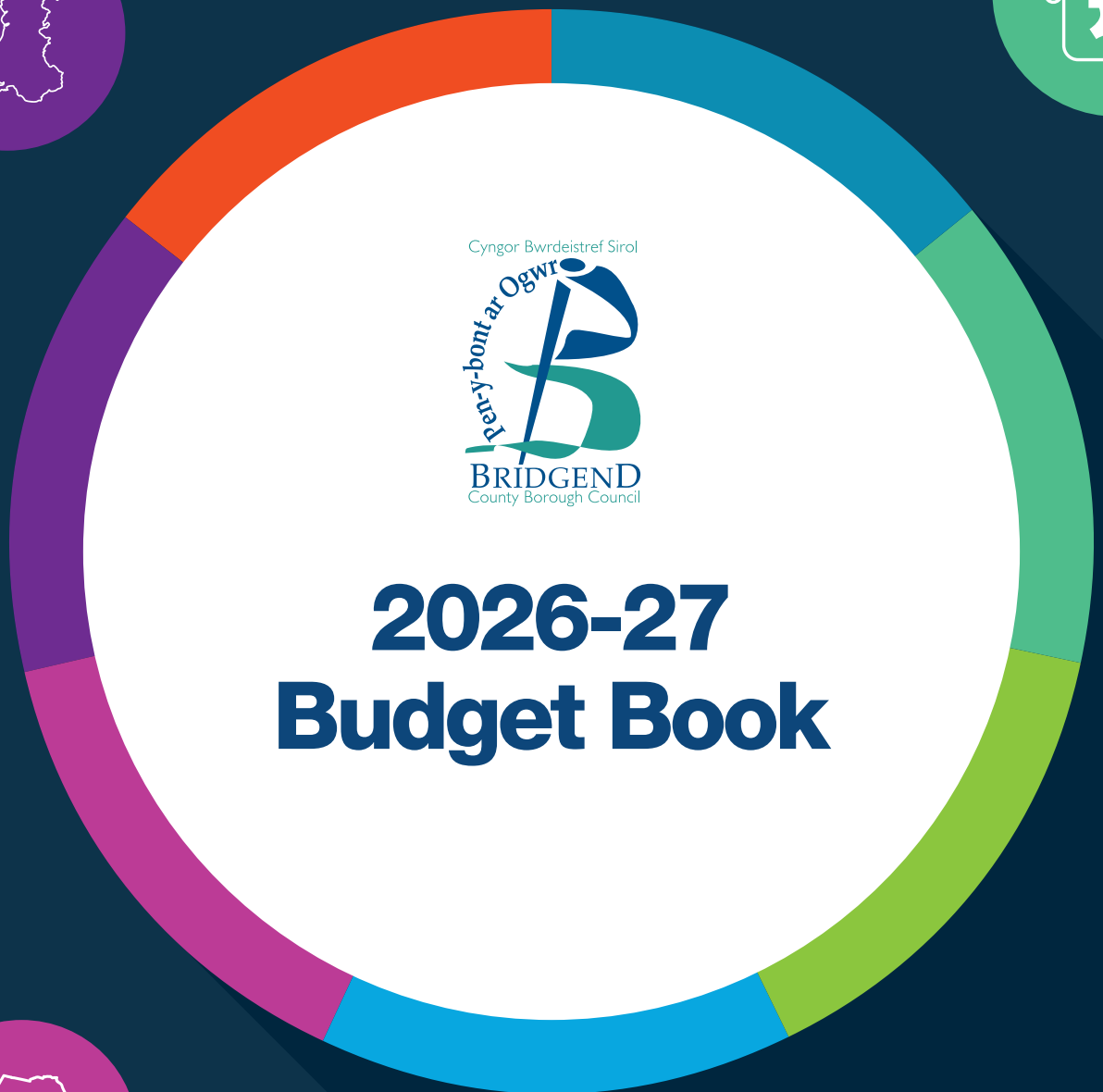




2026-27 Budget Book



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Section 1

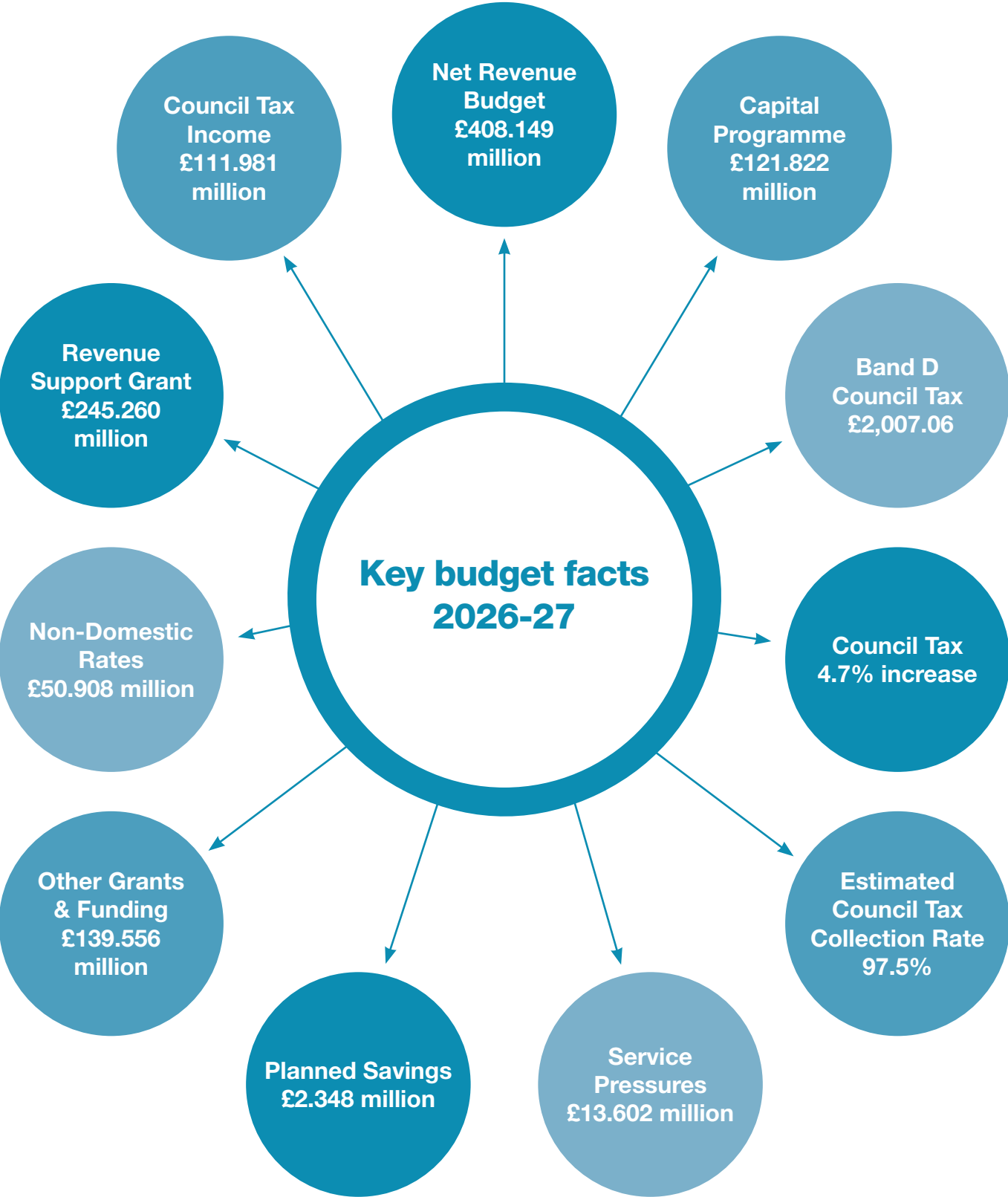
**Revenue and capital
budgets 2026-27**

Section 1: Revenue and capital budgets 2026-27

1.1 Introduction

- 1.1.1 This document sets out Bridgend County Borough Council's Revenue and Capital budgets for 2026-27 in a summarised format, together with other financial information. It contains a summary of the budget and other information regarding the funding of the overall budget, including the way in which the Council Tax is set. The Council Tax has not changed as a result of the Final Local Government Revenue and Capital Settlement. It also contains the Capital Programme which runs up until 2035-2036. The information contained within this document is to help assist the public, Elected Members, Chief Officers, and their staff in understanding the current financial position and in preparing for future budgets.
- 1.1.2 Any enquiries about the content of this booklet should be made to the Corporate Director - Finance and Transformation, and Section 151 Officer, Civic Offices, Angel Street, Bridgend, CF31 4WB or email talktous@bridgend.gov.uk.

1.2 Key budget facts 2026-27



1.3 Financial overview

- 1.3.1 Since austerity began in 2010 the Council has made almost £96.7 million of budget reductions. While the Council's net revenue budget is planned at £408.149 million for 2026-27, its overall expenditure far exceeds this. Taking into account expenditure and services which are funded by specific grants or fees and charges, the Council's gross budget for 2026-27 (excluding the Police and Crime Commissioner for South Wales and town and community council precepts) is £548 million.
- 1.3.2 The Council's annual revenue budget covers the day-to-day running costs of the Council (including staff salaries, contracted services, utilities, building maintenance, operational costs etc.). £240 million of the gross budget is spent on the Council's own staff including teachers and school support staff. Much of the cost of the services provided by external organisations is also wage related – these include, for example, waste collection operatives, domiciliary care workers, leisure staff and foster carers. The Council gets the majority of its gross revenue funding from Welsh Government through the Revenue Support Grant and a share of Non-Domestic Rates. It supplements this through council tax collection, other grants and fees and charges. Council tax is an amount that local authorities charge to help to pay for their services. The amount of council tax required to balance the Council's budget has steadily increased over recent years and it currently funds almost 28% of the net budget.
- 1.3.3 As well as having less real income to fund services, there are other pressures that squeeze resources. Amongst these are:
- Legislative changes in social care, including the Health and Social Care (Wales) Act 2025, which reflects Welsh Government's commitment to move towards the eradication of profit from children's social care, adult protection safeguarding requirements including deprivation of liberty safeguards, changes to the Public Law Outline for children and the statutory requirement for local authorities to reflect the Real Living Wage for care workers in commissioning arrangements.
 - Other legislative changes e.g. Welsh Government's commitment to eradicate homelessness, local authorities' responsibilities in respect of responding to climate change and meeting net zero carbon targets, the Welsh Language and Education (Wales) Act 2025 and the Additional Learning Needs and Education Tribunal (Wales) Act 2018.
 - An increase in need in children's social care. Whilst the integration of early help services and the strengthening of permanent recruitment in children's social work teams has improved strength-based practice and resulted in a reduction in child protection registrations and the number of care experienced children, those children who are care experienced have the highest level and most complex needs, requiring foster care and residential accommodation, care and support. The last year has seen significant challenges around sufficiency of accommodation, care and support for care experienced children, an issue which all local authorities in Wales are facing. There has been a consistent number of high-cost independent residential placements and on occasion 'operating without registration' placements for children and young people. There has also been a reduction in the number of in-house foster carers which has exacerbated the need for residential care.
 - Demographic changes – the size of the population is increasing as people are living longer with complex health conditions. This means the number of people living in Bridgend with health and social care needs is also increasing with age related illness and disability. An ageing population can bring a range of health and social care needs which require care and support. The cost of living crisis also places more pressure on families and informal care arrangements. Needs have been exacerbated by delays in access to NHS treatment.
 - An increase in free school meals entitlement, separate from and additional to the Welsh Government's Universal Free School Meal entitlement, which brings additional funding pressures, as this increases the amount of funding that is needed to be provided to schools through their delegated budgets.
 - More recently, a reduction in the council tax collection rate, due to the difficult economic circumstances that people find themselves in. This is coupled with a potential increase in council tax support as more people find themselves on low incomes or claiming benefits during the cost of living crisis.

- 1.3.4 Budget Planning for the financial year 2026-27 continues to be more uncertain and challenging than usual, with a number of existing and new cost pressures presenting themselves and making a demand on the Council's limited resources. In addition, there continue to be high expectations on the Council to address homelessness more robustly, and on a longer-term sustainable basis, and additionally to meet the needs of a growing and ageing population for social care, which results in increased demand and costs as well as more complex cases in both adult and children's services. Furthermore, providers of social care – both inside the Council and commissioned services – are experiencing, significant inflationary pressures due to wage inflation, including above inflation uplifts to the Real Living Wage, recent increases to national insurance costs and rising energy costs. We also continue to see increased budgetary pressures in services for pupils with additional learning needs, due to increasing demand and complexity of needs. The Council is having to manage spend and services in a climate that requires more support for our older and more vulnerable members of society with substantial increased demand for many services.
- 1.3.5 The Council's Corporate Plan sets out the approaches that it will take to manage these pressures whilst continuing to ensure that, as far as possible, services can be provided that meet the needs of the citizens and communities in Bridgend. These approaches are:
- Though a large and complex organisation, the Council will make every effort to work as one single organisation. That means avoiding duplication and double handling of data through sharing of systems and processes. This is not always as easy as it sounds because often different rules or opportunities apply to different services. Nevertheless, acting as 'One Council working together to improve lives' is enshrined in the Council's vision.
 - The Council will support communities and people to become more resilient by creating their own solutions and reducing dependency on the Council. It is not sustainable for the Council to continue to aspire to meet all and every need that arises and there is capacity, talent, and ideas within the community that can be encouraged to play an active and effective role in sustaining and often enhancing local services. The Council has a role in encouraging, enabling, and leading this approach and has adopted this as one of its underlying principles.
 - The Council has agreed a principle of focusing diminishing resources on communities and individuals with the greatest need. Parts of our community have long standing problems of poverty and disadvantage. The solutions to this are not all in the direct control of the Council (for example the effects of changes to the welfare system) but where possible the Council has agreed that it wants to both alleviate problems in these areas and develop longer term sustainable solutions. The socio-economic duty on public bodies, which came into force on 31 March 2021, reflects these aims.

1.4 Funding of the Council's services

1.4.1 Council services

The Council delivers or enables many hundreds of services across all the diverse communities within the county borough and is responsible for providing services such as education, social care, highways, parks and open spaces, public transport, rights of way, road safety, refuse collection, street cleaning, revenues and benefits, public protection, homelessness, registrars and leisure services, arts and libraries through our partners HALO and Awen. The Council incurs two types of expenditure – revenue expenditure and capital expenditure.

1.4.2 Revenue expenditure

Revenue expenditure covers spending on day-to-day costs of services including staff salaries, maintenance of buildings and general supplies, commissioning, and equipment. This expenditure is paid for from the income received from council taxpayers, business ratepayers, the fees and charges levied for certain services and from grants received from Welsh Government.

1.4.3 Capital expenditure

Capital expenditure covers spending on assets such as roads, new schools, redevelopment schemes and the major renovation of buildings. These assets will provide benefits to the community for many years and the expenditure is mainly financed from borrowing, capital grants and the sale of unwanted land and buildings.

1.4.4 Sources of funding

The main sources of income that the Council receives are fees and charges, grants, business rates and council tax. A definition of these is provided below:

- **Fees and charges**

Sources of income from fees and charges vary from charges for parking to residential accommodation for the elderly, school meal charges, planning fees, charges for bulky waste collection, hire of facilities and income from commercial lets such as industrial units.

- **Government grants**

The Welsh Government provides funding for local authorities through a number of sources, including the largest single grant known as the Revenue Support Grant, which can be used for any purpose they choose in delivering the services for which they are responsible. Other funding provided to Councils by Welsh Government includes grants for specific purposes. In addition to the funding authorities receive from the Welsh Government, they receive some ring-fenced grants from other government bodies (these grants can only be used for the specific purposes for which they are provided).

- **Business rates**

Local authorities also receive income via Welsh Government from nationally set non-domestic (business) rates.

- **Council tax**

After taking account of income from fees and charges, government grants and non-domestic rates, revenue expenditure is financed by a council tax, levied on each property within the council's area, subject to certain discounts and exemptions. The council tax is the only tax-based element of the council's funding which is not determined by the Welsh Government. In 2026-27, council tax income funds almost 28% of the council's net revenue expenditure.

- **Capital financing**

Local authorities receive grants from Welsh Government for capital spending, and they can determine how much they can afford to borrow based on a prudent assessment of their finances using professional codes of practice e.g The Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code. Money borrowed under the code is referred to as Prudential Borrowing.



Section 2

**Summary of charges
to be levied**

Section 2: Summary of charges to be levied

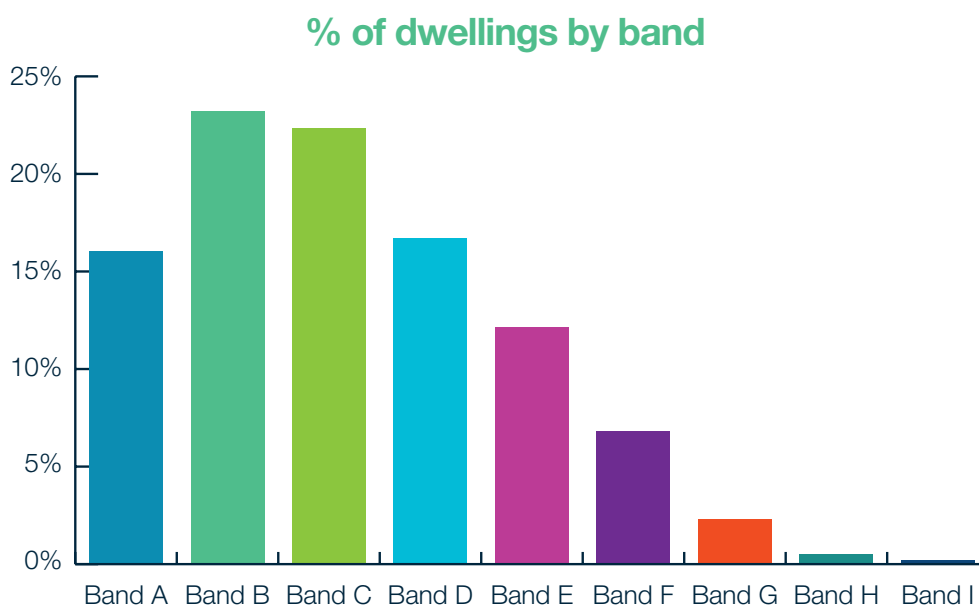
2.1 Council tax and band ranges values

2.1.1 The amount of council tax a resident pays depends on which band their property/dwelling is in. Each dwelling is allocated to one of nine bands by the Valuation Office Agency (VOA), an independent agency which is not part of the Council. Since 2005, council tax has been calculated using nine valuation bands (bands A to I) that were established in 2005 using 2003 house values. However, the VOA also assesses properties when asked to do so, such as during a council tax appeal or band review.

2.1.2 The table below provides details of the percentage of council dwellings by council tax band.

Band	Range of Dwelling Value (Property Value as at 1 st April 2003)	Ratio	Number of Dwellings	% of dwellings in band
A	Up to £44,000	6/9	10,596	15.98
B	£44,001 to £65,000	7/9	15,374	23.18
C	£65,001 to £91,000	8/9	14,848	22.39
D	£91,001 to £123,000	9/9	11,066	16.69
E	£123,001 to £162,000	11/9	8,031	12.11
F	£162,001 to £223,000	13/9	4,487	6.77
G	£223,001 to £324,000	15/9	1,512	2.28
H	£324,001 to £424,000	18/9	295	0.44
I	£424,001 and over	21/9	114	0.16
Total			66,323	100

The chart below shows the percentage of council tax dwellings in each banding.



61.55% of properties in Bridgend County Borough pay less than the 'Band D' equivalent which is the band used to compare levels of Council Tax across Local Authorities.

2.1.3 The table below shows the level of council tax for Bridgend County Borough Council's residents by valuation band. For Band D properties, which account for 16.69% of properties in Bridgend County Borough, the council's element of Council tax is £2,007.06.

Council Tax 2026-27 Band Range Values – Bridgend County Borough Council

Band	Range of Dwelling Value (Property Value as at 1 st April 2003)	Council Tax 2025-26 £	Council Tax 2026-27 £
A	Up to £44,000	1,277.97	1,338.04
B	£44,001 to £65,000	1,490.97	1,561.05
C	£65,001 to £91,000	1,703.96	1,784.05
D	£91,001 to £123,000	1,916.96	2,007.06
E	£123,001 to £162,000	2,342.95	2,453.07
F	£162,001 to £223,000	2,768.94	2,899.09
G	£223,001 to £324,000	3,194.93	3,345.10
H	£324,001 to £424,000	3,833.92	4,014.12
I	£424,001 and over	4,472.91	4,683.14

2.1.4 The council tax bill for the 2026-27 financial year (1 April 2026 to 31 March 2027) is made up of charges from Bridgend County Borough Council (as per the table above), plus the precepts for the Police and Crime Commissioner for South Wales and Community and Town Councils. The Council collects the charges for the other two bodies via the council tax mechanism. The monies collected are then paid over to the relevant bodies in line with the amount they have included in their budget to be charged to households in the county borough of Bridgend.

2.2 Council tax requirement 2026-27

2.2.1 To finalise its budget the Council must set a council tax requirement – the amount of money to be raised by council tax. This is after funding all pressures and assessing the levels of income from the government and elsewhere. Council tax currently accounts for around 28% of the money that the Council receives. The level of the increase seeks to strike an appropriate balance between the needs of the Council and its citizens. The Gross Council Tax base for Bridgend for 2026-27 is 57,223.97 Band D equivalent properties and the estimated collection rate is 97.5%. The Net Council tax base is, therefore, 55,793.37, which gives a Band D council tax of £2,007.06, as detailed in the table below:

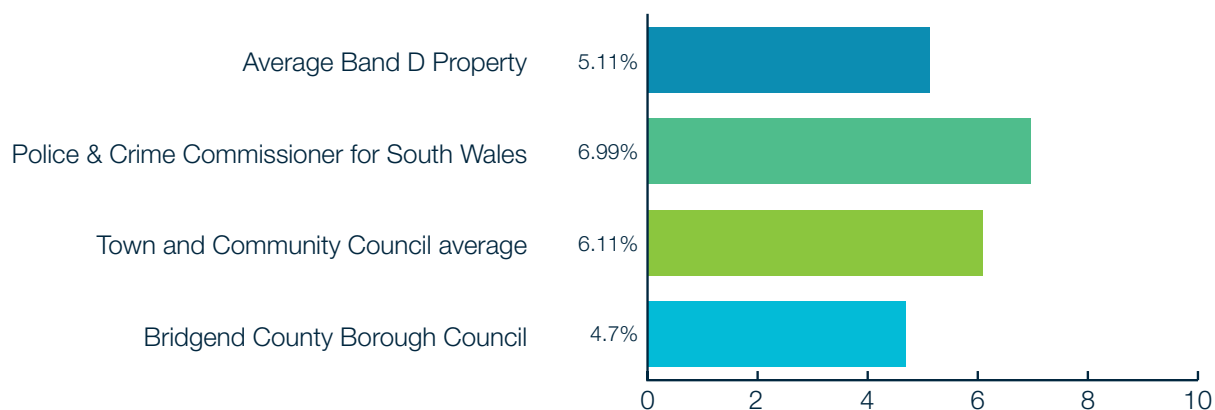
The average Bridgend County Borough Council Tax is calculated below:

Bridgend County Borough Council	2025-26 £	2026-27 £
Expenditure charged to Revenue Account	529,801,345	547,704,709
Income credited to Revenue Account	(146,575,320)	(139,555,740)
Net Expenditure Budget	383,226,025	408,148,969
Partly Funded by:		
Revenue Support Grant (RSG)	(223,939,596)	(245,260,376)
NDR (Business Rates) Distribution	(52,588,052)	(50,907,952)
Amount to be funded by BCBC	106,698,377	111,980,641
Council Tax Requirement	106,698,377	111,980,641
Net Council Tax Base (Band D Equivalent)	55,660.20	55,793.37
Band D Council Tax Requirement	£1,916.96	£2,007.06
Percentage Change over previous year	4.5%	4.70%

2.3 Band D council tax % increase 2026-27

2.3.1 The amount to be met from council tax this year amounts to £111.981 million. This includes a 4.7% increase to the average Band D charge for the county borough council element. This is due to the continuing pressures the council is facing. The Police and Crime Commissioner for South Wales precept for a Band D property has increased by 6.99%, and the average Band D Town and Community council precept has increased by 6.11%. The total average overall increase in council tax for a Band D property is 5.11%.

Band D Council Tax % change 2026-27



2.4 Band D council tax charges by town and community council area 2026-27

2.4.1 The previous table showed the council tax for Bridgend County Borough Council's residents by property band. Town and Community Council precepts vary across the County Borough, producing variations in the total payable by a householder in the same council tax band in different areas of the County Borough, and the table below shows a breakdown of the total council tax charge, including the total payable by Town and Community Council area for 2026-27 for a Band D property:

Town and Community Council	Bridgend CBC £	Community and Town Council £	Police £	Total £
Brackla Community Council	2,007.06	49.00	405.14	2,461.20
Bridgend Town Council	2,007.06	136.21	405.14	2,548.41
Cefn Cribbwr Community Council	2,007.06	77.66	405.14	2,489.86
Coity Higher Community Council	2,007.06	29.90	405.14	2,442.10
Cornelly Community Council	2,007.06	73.67	405.14	2,485.87
Coychurch Higher Community Council	2,007.06	34.17	405.14	2,446.37
Coychurch Lower Community Council	2,007.06	73.36	405.14	2,485.56
Garw Valley Community Council	2,007.06	59.18	405.14	2,471.38
Laleston Community Council	2,007.06	64.57	405.14	2,476.77
Llangynwyd Lower Community Council	2,007.06	71.66	405.14	2,483.86
Llangynwyd Middle Community Council	2,007.06	92.44	405.14	2,504.64
Maesteg Town Council	2,007.06	69.52	405.14	2,481.72
Merthyr Mawr Community Council	2,007.06	34.81	405.14	2,447.01
Newcastle Higher Community Council	2,007.06	36.66	405.14	2,448.86
Ogmore Valley Community Council	2,007.06	35.47	405.14	2,447.67
Pencoed Town Council	2,007.06	55.54	405.14	2,467.74
Porthcawl Town Council	2,007.06	71.52	405.14	2,483.72
Pyle Community Council	2,007.06	64.78	405.14	2,476.98
St Brides Minor Community Council	2,007.06	29.93	405.14	2,442.13
Ynysawdre Community Council	2,007.06	32.04	405.14	2,444.24

2.5 Non-domestic (business) rates (NDR)

- 2.5.1 NDR are the means by which businesses and other owners of non-domestic property contribute towards the costs of local authority services. Business rates are an annual, national tax. Ratepayers and owners of all non-domestic and business properties pay business rates, and examples of liable properties include shops, offices, pubs, warehouses and factories.
- 2.5.2 The National Business Rate multiplier is set by Welsh Government each year in accordance with paragraph 3B of Schedule 7 to the Local Government Finance Act 1988. For the financial year 2026-27 there will be 3 multipliers. Welsh Government said “Welsh Government will also allocate an additional £8m to provide a further year of relief for food and drink hospitality properties, including pubs, restaurants and live music venues. This support recognises the range of cost pressures facing eligible businesses and coinciding with increased non-domestic rates bills for many in the sector. Eligible ratepayers will receive 15% non-domestic rates relief in 2026-27. As with similar temporary support in previous years, the relief will be capped at £110,000 per business across Wales. The relief will be awarded using the discretionary powers of local authorities, following applications from eligible ratepayers after 1 April 2026.”

Non-Domestic (Business) Rates – (set by Welsh Government)	2026-27
a retail multiplier applicable to small to medium sized retail shops with a rateable value below £51,000	35p per £
a standard multiplier applicable to most other properties	50.2p per £
a higher multiplier applicable to properties with a rateable value above £100,000	51.5p per £

Note: Previously a single National Business Rate Multiplier (set by Welsh Government) applied. For 2025-26 this was 56.8p per £

- 2.5.3 Non-Domestic Rates (NDR) are calculated by taking the Rateable Value (RV) of a property and multiplying it by the NDR ‘multiplier’ for the year in question.
- 2.5.4 Bridgend County Borough Council collects business rates on behalf of Welsh Government. A share of the sum collected is then redistributed to Welsh local authorities, based on each authority’s adult population, as part of the local government settlement, to pay for services.
- 2.5.5 Information on properties that are exempt from paying business rates, or pay a reduced rate is available at the following website address: <https://businesswales.gov.wales/topics-and-guidance/business-tax-rates-and-premises/business-rates-wales>



Section 3

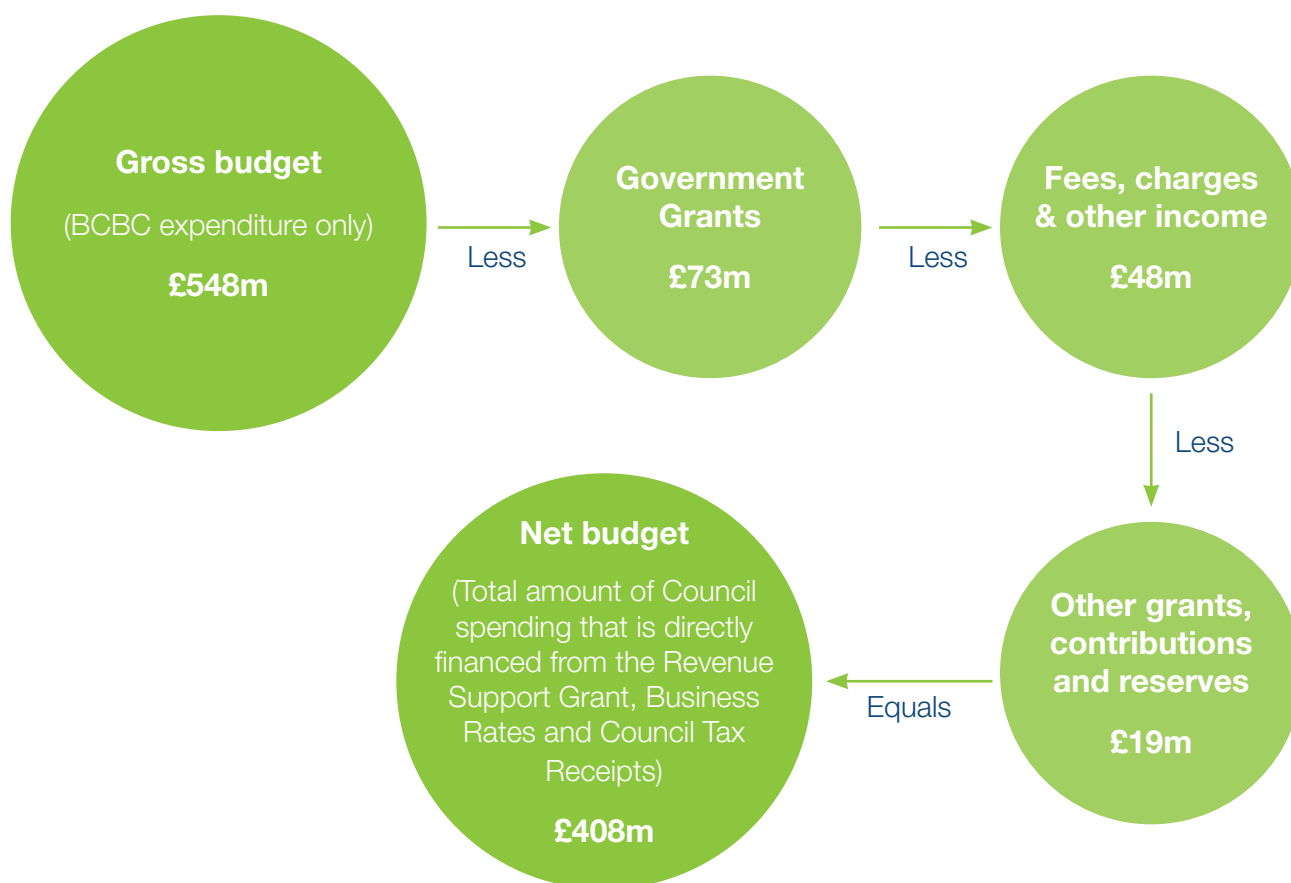
**Revenue budget
2026-27**

Section 3: Revenue budget 2026-27

3.1 Gross budget to net budget

- 3.1.1 As part of the budget and the council tax setting process, the Council is required by the Local Government Finance Act 1992 (section 32) to produce a calculation of estimated net expenditure known as the budget requirement.

The diagram below explains the difference between gross and net budget:



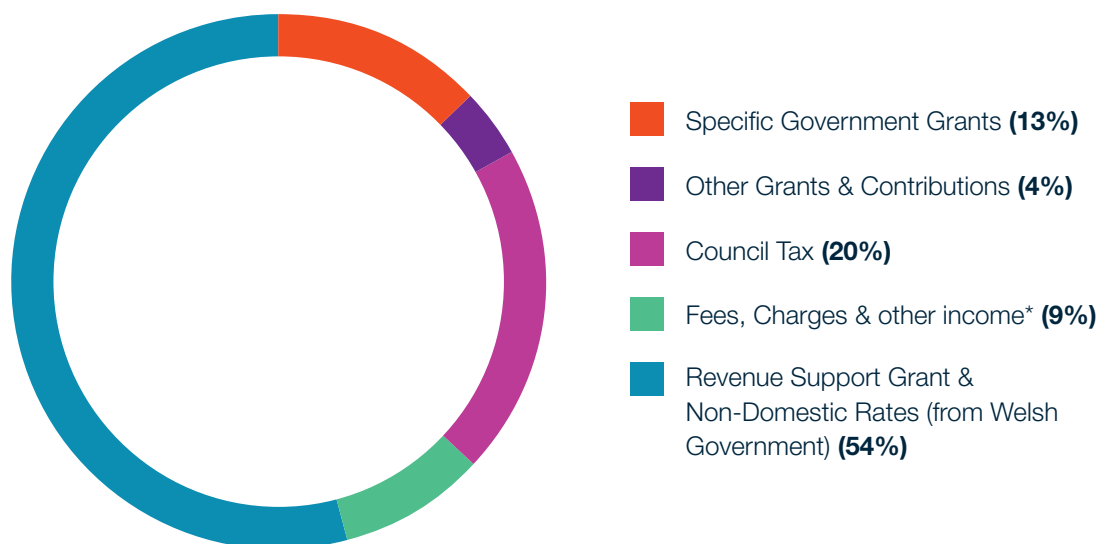
3.1.2 Revenue Budget

This is the account from which day to day spending on a local authority's services is met. It is the most scrutinised and publicised expenditure as it covers all of the Council's services and it is funded in part, although not solely, from council tax income.

3.2 Gross revenue budget

The charts below outline our gross income and spending plans for 2026-27. The gross cost of revenue services provided by the Council in 2026-27 is £548 million; this includes expenditure financed by other income streams including other government grants, other grants and contributions, customer and client receipts and interest on investments.

Where the money comes from 2026-27 Gross Revenue Income (£547.705m)



* Fees, Charges and Other Income includes inter-directorate recharges (£7.449m), internal Income including contract related income (£10.315m), income from customers and clients (£28.298m) and other general income.

Where each £1 spent by the Council comes from



- 54p** Welsh Government Revenue Support Grant and Non-Domestic Rates
- 20p** Council Tax
- 13p** Specific Government Grants
- 9p** Fees, Charges and Other Income
- 4p** Other Grants and Contributions

A breakdown of the gross revenue expenditure by category of spend is provided in the table below:

Where the money is spent - by category of spend

Gross expenditure by type of spend 2026-27 (£547.705m)

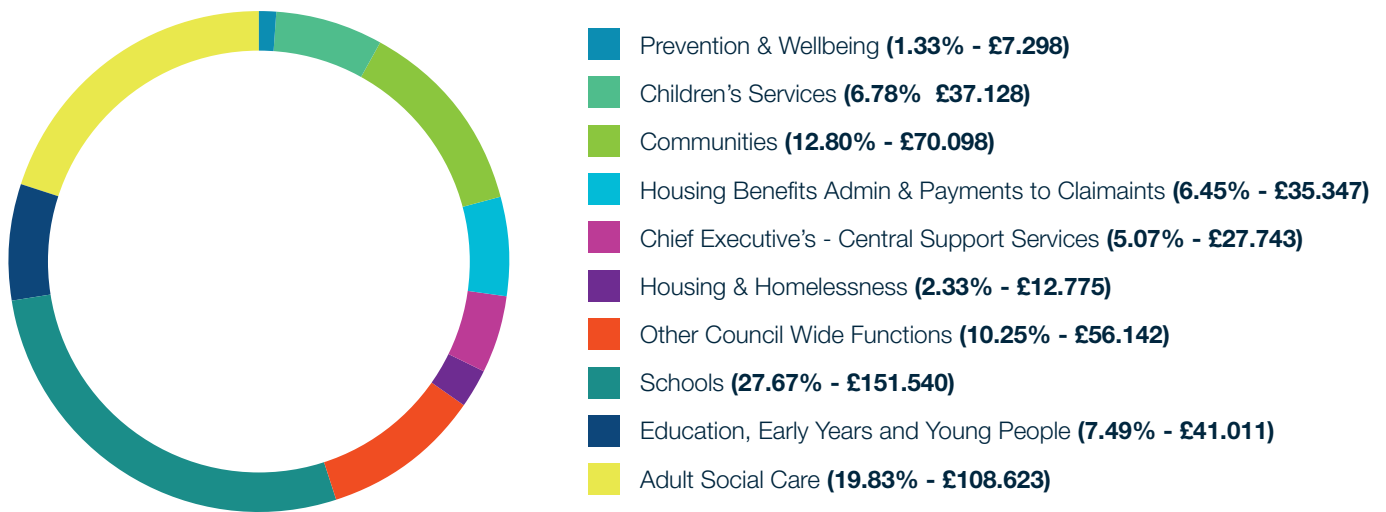


- Premises Related Costs (3.24% - £17.732m)**
- Transport Related Expenditure (3.66% - £20.048m)**
- Supplies & Services (11.19% - £61.294m)**
- Third Party Payments (23.92% - £131.025m)**
- Transfer Payments (10.94% - £59.908m)**
- Support Services (0% - £0.025m)**
- Capital Financing Costs (1.95% - £10.655m)**
- Employee Costs (45.10% - £247.018)**

A breakdown of the gross revenue expenditure by service area is provided in the table below:

Where the money is spent – by service area

Where the money is spent Gross revenue expenditure 2026-27 (£547.705m)



Note: Other Council Wide Functions includes Capital Financing Costs, Levies, Council Tax Reduction Scheme and corporate provision for pay and prices.

Chief Executive's - Central Support Services - includes: Finance, Audit, HR, ICT, Legal & Democratic & Regulatory Services, Housing & Homelessness, Business Support, and Elections & Partnerships.

Communities - includes Facilities & Asset Management, Planning & Development Services, Strategic Regeneration, Economy, Natural Resources & Sustainability, Cleaner Streets & Waste Management, Corporate Landlord and Highways & Green Spaces.

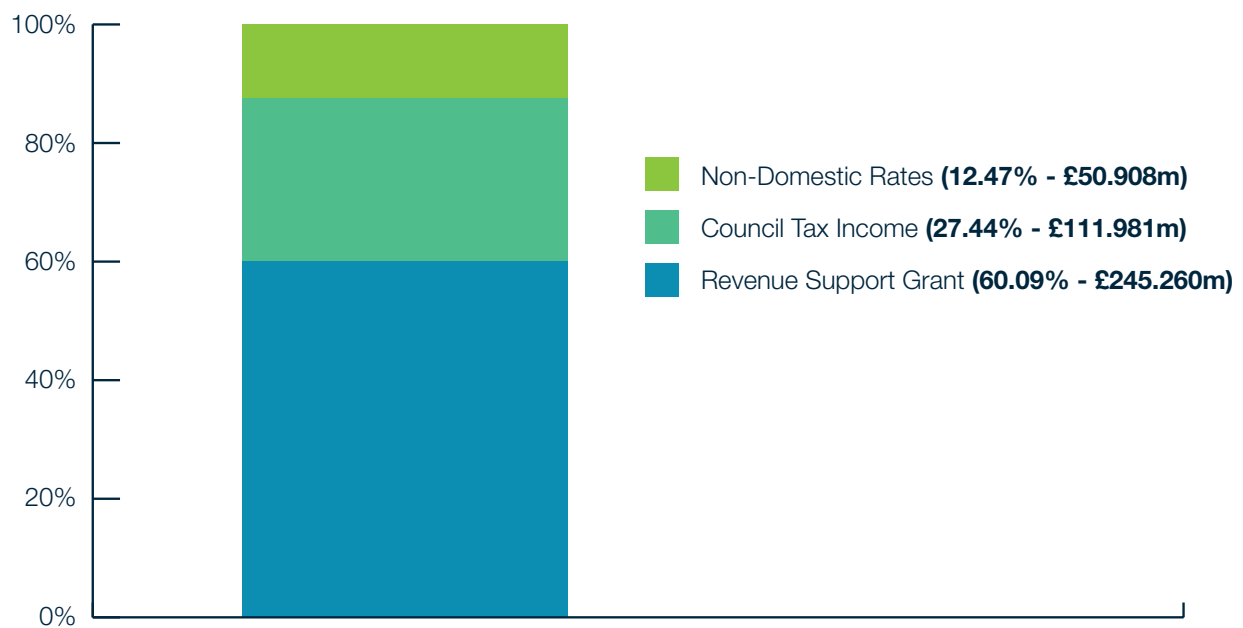
3.3 Net revenue budget

The charts below outline our net income and spending plans for 2026-27. The net cost of revenue services provided by the Council in 2026-27 is £408.149 million; this only includes expenditure financed by the revenue support grant, share of non domestic rates and council tax.

Funding of net revenue budget

The following chart analyses the principal sources of funding of net expenditure for 2026-27:

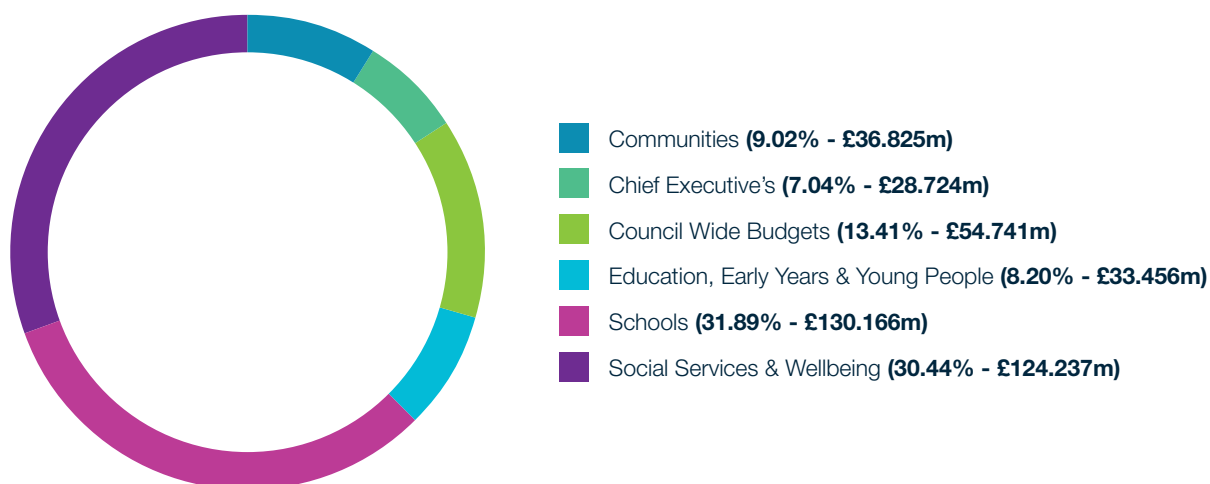
Funding of net revenue expenditure 2026-27 (Total £408.149m)



Net revenue budget by service

The chart below shows the net revenue budget of £408.149 million by service area:

Net service expenditure 2026-27 (£408.149m)



Revenue budget by category of spend

The table below provides details of the revenue expenditure by category of spend:

Bridgend County Borough Council	Budget £ million	%
Employee Costs	247.018	45.09%
Premises Related Costs	17.732	3.24%
Transport Related Costs	20.048	3.66%
Supplies And Services	61.294	11.19%
Third Party Payments	131.025	23.92%
Transfer Payments	59.908	10.94%
Support Services	0.025	0.01%
Capital Financing Costs	10.655	1.95%
Gross Budget	547.705	100%
Grants and Other Income		
Specific Government grants	(73.330)	
Other Grants And Contributions	(18.787)	
Fees, Charges And Other Income	(47.439)	
Net Budget	408.149	

Notional breakdown of Band D council tax by service

A notional breakdown of the 2026-27 net revenue budget based on a Band D equivalent of £2,007.06 (4.7% increase), as an example, is provided in the table below:

Service Expenditure	Net Budget £m	Notional Band D Equivalent
Education, Early Years and Young People	33,456	£164.52
Schools	130,166	£640.09
Social Services and Wellbeing	124,237	£610.93
Communities	36,825	£181.09
Chief Executive's	28,724	£141.25
Council Wide Budgets		
Capital Financing	5,907	£29.05
Levies	10,483	£51.55
Repairs And Maintenance	670	£3.29
Council Tax Reduction Scheme	17,804	£87.55
Apprenticeship Levy	869	£4.27
Pension Related Costs	430	£2.11
Insurance Premiums	1,363	£6.70
Other Council Wide Budgets	17,215	£84.66
Net Expenditure to be funded	408,149	£2,007.06

3.4 Net revenue expenditure by directorate

3.4.1 Education, Early Years and Young People overview

The Council is proposing to spend £164 million on services delivered by the Education Early Years and Young People Directorate in 2026-2027, prior to the allocation of additional in-year funding for pay and price increases.

The majority of this money will be spent directly by the 59 schools and 1 pupil referral unit across Bridgend County Borough. Schools are the biggest single area of spend of the Council.

In addition to the £130 million proposed budget to be initially delegated to schools in 2026-2027, the Council has already spent £21.6 million in building and refurbishing schools as part of our 21st Century School Modernisation Band A Programme and has committed to a further £41 million as part of the Sustainable Communities for Learning Programme.

These sums comprise one-off capital expenditure across several years, including funding for land and infrastructure works, with substantial match funding from Welsh Government.

The concepts proposed are based around forecast demand for school places, our support to promote the growth in Welsh-medium education and our desire to create additional capacity to meet the needs of children with additional learning needs. It is likely that this will represent the biggest area of capital expenditure for the Council in future years.

The Council has a longer-term goal to make the overall schools' system more efficient (for example, through making sure we have the right number of school places available in the right parts of the county (including ensuring enough capacity for anticipated future increases in school-age population)).

The Council's well-being objectives prioritise supporting vulnerable people and helping them to be more self-sufficient.

The Early Years and Young People element of the directorate supports:

- early years and childcare provision (including an ambitious Flying Start expansion programme);
- education engagement (including safeguarding in schools, support for vulnerable learners, school attendance and school exclusions);
- youth support services (both open access (youth clubs) and targeted interventions, including leading on support to those young people at risk of not being in education, employment or training); and
- youth justice services (covering both statutory and preventative interventions).

3.4.1.1 Education, Early Years and Young People revenue: services provided

Net Budget 2025/2026 £	EDUCATION, EARLY YEARS AND YOUNG PEOPLE	Net Budget 2026/2027 £
	Learner Support	
8,953,880	Additional Learning Needs	9,891,080
8,953,880	Sub-Total	9,891,080
	Early Years and Young People	
-	Vulnerable Groups Support	1,377,030
2,780,780	Family Support	1,910,510
2,780,780	Sub-Total	3,287,540
	Strategy Performance and Support	
13,062,180	Business Support	12,914,510
276,690	Health and Safety	278,030
13,338,870	Sub-Total	13,192,540
	Schools Support	
733,730	School Improvement	935,350
44,410	School Music Service	175,440
778,140	Sub-Total	1,110,790
	Sustainable Communities for Learning	
3,995,290	Schools Modernisation	4,033,750
3,995,290	Sub-Total	4,033,750
	Strategic Management	
1,806,040	Strategic Management	1,940,300
1,806,040	Sub-Total	1,940,300
	Education Other	
123,209,000	Delegated School Budgets	130,166,000
123,209,000	Sub-Total	130,166,000
154,862,000	Total: Education, Early Years and Young People	163,622,000

3.4.1.2 Education, Early Years and Young People: type of spend

Net Budget 2025/2026 £	CENTRAL EDUCATION, EARLY YEARS AND YOUNG PEOPLE	Net Budget 2026/2027 £
	Employees	
3,133,370	Teachers	3,556,370
294,750	Chief Officers	426,770
10,811,530	Officers	11,415,930
235,730	Youth Leaders	232,130
428,620	Soulbury Officers	437,240
67,000	Agency Staff	67,000
944,460	Staff Training and Historic Pension Costs	944,460
-	Off Payroll Working (IR35)	127,190
	Premises Related Expenditure	
20,000	Repairs and Maintenance	20,000
15,000	Maintenance of Grounds	15,000
135,930	Rents	342,180
2,000	Cleaning and Domestic Supplies	2,000
14,000	Shared Building Related Costs	14,000
2,800	Premises Insurance	2,800
5,340	Other Premises Related Costs	5,340
	Transport Related Costs	
3,450	Direct Transport Costs	3,450
12,650	Fleet Services Hire	12,650
10,647,170	Contract Hire and Operating Leases	10,527,970
4,200	Public Transport	3,920
79,740	Car Allowances	80,740

Net Budget 2025/2026 £	CENTRAL EDUCATION, EARLY YEARS AND YOUNG PEOPLE (continued)	Net Budget 2026/2027 £
	Supplies and Services	
375,290	Equipment, Materials and Furniture	371,410
1,782,390	Catering	1,794,160
11,970	Clothing, Uniforms, Laundry	11,760
40,430	Printing, Stationery, Etc.	14,320
640	Advertising	640
131,610	Grants and Subscriptions	131,930
151,890	Other Hired and Professional Services	150,040
50,440	Communications / Computing	41,400
2,500	Staff Expenses	2,500
2,848,440	Early Years Grants and Additional Learning Needs Provision	3,756,260
50	Insurances	50
2,841,110	Maesteg PFI Revenue Costs	2,871,260
	Third Party Payments	
664,630	Other Local Authorities and Joint Committees	867,280
1,796,250	Voluntary Organisations	1,796,250
54,540	External Contractors	59,440
	Capital Financing Costs	
900,960	Prudential Borrowing Repayments	905,120
38,510,880	Total Expenditure	41,010,960
	Income	
(944,110)	Grants	(1,155,650)
(1,229,190)	Other Reimbursements and Contributions	(1,324,190)
(3,843,330)	Customer / Client Receipts	(4,143,330)
(841,250)	Recharges to other revenue accounts	(841,250)
-	Recharges to other Directorates (Internal)	(90,540)
(6,857,880)	Total Income	(7,554,960)
31,653,000	Total: Central Education, Early Years and Young People	33,456,000

3.4.1.3 Schools' delegated budgets: type of spend

School Type	Net Budget 2026/2027 £
Primary	62,809,660
Secondary	55,043,380
Special	12,312,960
Total	130,166,000

Net Budget 2025/2026 £	DELEGATED SCHOOLS BUDGETS	Net Budget 2026/2027 £
	Employees	
90,990,600	Teachers	94,939,740
30,373,400	Officers	31,037,470
83,310	Youth Leaders	81,240
1,751,020	Agency Staff	1,751,020
108,200	Indirect Employee Expenses	108,200
	Premises Related Expenditure	
1,226,500	Repairs and Maintenance	1,226,500
186,520	Maintenance Of Grounds	186,520
4,101,160	Energy Costs	4,101,160
79,000	Rents	79,000
2,326,880	Business Rates / Council Tax	2,326,880
333,930	Water Services	333,930
138,400	Fixtures and Fittings	138,400
797,700	Cleaning and Domestic Supplies	826,700
34,300	Premises Insurance	34,300
88,000	Other Premises Related Costs	88,000
	Transport Related Costs	
30,950	Direct Transport Costs	30,950
500	Fleet Services Hire	500
187,500	Contract Hire and Operating Leases	187,500
4,680	Public Transport	4,680
15,700	Transport Insurances	15,700
29,600	Car Allowances	29,600

Net Budget 2025/2026 £	DELEGATED SCHOOLS BUDGETS (continued)	Net Budget 2026/2027 £
	Supplies and Services	
3,336,900	Equipment, Materials and Furniture	3,338,400
4,715,610	Catering	4,730,190
2,700	Clothing, Uniforms, Laundry	2,700
329,100	Printing, Stationery, Etc.	329,100
7,000	Advertising	7,000
28,800	Grants and Subscriptions	28,800
153,700	Other Hired and Professional Services	153,700
1,081,500	Communications / Computing	1,081,500
2,705,560	Service Level Agreements	2,705,560
8,900	Conference Fees	8,900
79,100	Insurances	79,100
	Third Party Payments	
20,000	Other Local Authorities and Joint Committees	20,000
1,443,020	External Contractors	1,443,020
200	Highways - Safety and Aids	200
	Transfer Payments	
83,800	Clothing Grants	83,800
146,883,740	Total Expenditure	151,539,960
	Income	
(18,412,070)	Grants	(16,111,290)
(1,425,760)	Other Reimbursements and Contributions	(1,425,760)
(3,704,270)	Customer / Client Receipts	(3,704,270)
(8,300)	Interest	(8,300)
(90,000)	Recharges To Other Directorates (Internal)	(90,000)
(34,340)	Earmarked Reserve Related Transfers	(34,340)
(23,674,740)	Total Income	(21,373,960)
123,209,000	Total: Delegated Schools Budgets	130,166,000

3.4.2 Social Services and Wellbeing overview

After Education, the largest area of Council spend is on social care. This includes social work and social care for children and families and for adults with care and support needs. Within the Directorate there is a focus on prevention and wellbeing, strength based practice, working with partners to improve the 'whole system,' and supporting our workforce. For many years it has been understood that working in this way can result in less dependency on commissioned social care services for many individuals and more effective and cost-effective use of statutory services. Also, it has been evidenced in budget monitoring and outturn reports that social services' financial performance has been highly dependent on short term grant funding which is offsetting deficits in core budgets to meet the needs of the vulnerable population. Whilst the Directorate continues to develop new approaches to service delivery, and this includes better support and outcomes through prevention, early intervention and well-being services, this is more challenging than ever before with increases in both volume and complexity. Three year strategic plans are being implemented for children and families and adults and carers which are resulting in increased workforce stability and improved integration of preventative services which reduce statutory demand. Practice is focused on strengths and what people can do, rather than a deficit model. However, the population of Bridgend is growing quickly, the third fastest growth of any Welsh Local Authority, and this means the number of people with care and support needs is also increasing. Not all care and support needs can be prevented and those with eligible needs may have a range of co-morbidities and complexities requiring greater levels of support. In addition, there is considerable challenge on the 'supply side' of social care in respect of the impact of rising pay and non-pay costs to provide the quantity and quality of care required. The Council has a robust and effective commissioning function which secures best value and quality of social care services.

The Council approved a 3-year sustainability plan for children and families in September 2023. Good progress has been made in progressing the actions set out in the plan, with a significant reduction in the numbers of agency workforce, the embedding of Signs of Safety as the model of social work practice and resulting sustainable reductions in the number of children subject to child protection registration and care experienced children numbers. Challenges remain: contacts to children's social care have continued to increase exponentially in this last year and the needs of the children who are care experienced are more complex and require higher levels of care and support. There has also been a reduction in the number of in-house foster carers. Good progress has been made to develop in-house residential provision mitigating the need for children to be accommodated in settings without registration. Placement challenges result in significant cost pressures for the Council, as they are usually at a higher cost than registered providers and therefore result in higher spend for the Council. A placement commissioning strategy which has been developed at the request of Welsh Government, identifies both capital and revenue investment gaps for the Council to develop sufficient not for profit provision to ensure sufficiency to comply with the new legislative requirements to eliminate profit from children's social care.

A further area of pressure is the volume and complexity of need for statutory social care services from the vulnerable population of the county borough. A 3 year strategic plan, 'Building On Strengths, Improving Lives - A Three-Year Plan For Sustainable Care And Support For Adults In Bridgend County Borough Council', has been developed which sets out the operating model, workforce plan, practice model and prevention and wellbeing approach to supporting vulnerable people preventatively to live well as independently as possible. Practice continues to be strength-based with eligibility criteria rigorously applied in adult services. This plan seeks to manage and mitigate as far as is possible, the service and financial pressures within the service. Pressures are particularly evident in learning disability services, mental health services and services for older people. A learning disability transformation plan has been developed and actions are being progressed through a programme to right-size and right-price care packages and transform day-time occupation. Work has progressed to reset reablement and significantly reduce the number of people who progress to a long term package of care and support at home without having the opportunity to maximise their independence and for the care package to be right sized, prior to commencing a long term service.

The supply side costs for commissioned care providers (domiciliary, residential and nursing) linked to inflation (food and fuel are particularly impactful) and the need to increase the pay of staff in line with real living wage increases, have meant that some councils have reported having to look at applying across the board increases in their fees during the past year. Across the UK a small number of providers are facing financial difficulties and there is market exit possibility in both adult and children's services which will place more pressure on Council budgets as the Council will always be a safety net provider in such circumstances.

Prevention and wellbeing services in Bridgend are innovative and sector leading. The partnership with Halo leisure trust has achieved significant savings since its inception. The Cabinet agreed to extend the contract to achieve better value for money and to explore an agency operating model which should also increase sustainability. Options for remodelling the services provided by Awen Cultural Trust are being explored.

The strategy for the coming years is to embed strength-based practice and support individuals and families to live their best lives, remodelling the way we work in order to deliver outcome focused services and approaches which enable people to maximise their independence and families to stay together with targeted support where needed, whilst progressing commissioning strategies and workforce plans which ensure the right person provides the right intervention and support in the most timely and preventative way. The Signs of Safety model of practice in children's social care, and strength based, outcome focused practice in adult social care, provide the basis for 'doing the right thing' which is invariably the most cost effective course of action. The increases in need and complexity from both children and vulnerable adults needs to be understood and reflected in service transformation and aligned financial planning expressed through sustainability plans. The continued investment in prevention and wellbeing services helps to mitigate the need for some social care services and support more people to live well and as independently as possible.

3.4.2.1 Social Services and Wellbeing: services provided

Net Budget 2025/2026 £	SOCIAL SERVICES AND WELLBEING	Net Budget 2026/2027 £
	Adult Social Care	
28,480,300	Older People	31,216,270
5,925,800	Adult Physical Disability / Sensory Impairment	4,997,810
27,281,090	Adults Learning Disabilities	29,615,540
6,065,510	Adults Mental Health Needs	6,385,280
139,190	Substance Misuse and Mental Health Services	155,080
4,637,190	Assessment and Care Management	4,042,520
4,622,610	Wellbeing Management, Central Admin & Training	5,584,020
77,151,690	Sub-Total	81,996,520
	Prevention and Wellbeing	
5,861,830	Recreation and Sport	6,160,980
5,861,830	Sub-Total	6,160,980
	Childrens Services	
32,895,480	Childrens Services	36,079,500
32,895,480	Sub-Total	36,079,500
115,909,000	Total: Social Services And Wellbeing	124,237,000

3.4.2.2 Social Services and Wellbeing budget: type of spend

Net Budget 2025/2026 £	SOCIAL SERVICES AND WELLBEING	Net Budget 2026/2027 £
	Employees	
609,780	Chief Officers	616,690
52,061,720	Officers	53,609,730
351,390	Indirect Employee Expenses	355,390
46,390	Off Payroll Working (IR35)	33,630
	Premises Related Expenditure	
416,890	Repairs and Maintenance	419,090
43,190	Energy Costs	43,190
272,700	Rents	463,200
16,970	Business Rates / Council Tax	26,570
16,950	Water Services	16,950
31,650	Cleaning and Domestic Supplies	33,000
53,930	Shared Building Related Costs	53,930
143,850	Other Premises Related Costs	191,480
	Transport Related Costs	
58,540	Direct Transport Costs	59,820
204,110	Fleet Services Hire	219,120
197,730	Hire and Leasing Of Vehicles	195,730
21,230	Travel Expenses	4,190
-	Transport Insurances	2,500
448,530	Car Allowances	447,060
	Supplies and Services	
703,480	Equipment, Materials and Furniture	618,200
568,580	Catering	354,470
19,650	Clothing, Uniforms, Laundry	19,650
82,860	Printing, Stationery, Etc.	68,760
30,000	Advertising	30,000
567,520	Other Hired and Professional Services including sports leisure management	516,860
907,420	Other Hired and Professional Services	974,250
180,900	Communications / Computing	140,310
86,970	Miscellaneous Supplies and Services	36,570

Net Budget 2025/2026 £	SOCIAL SERVICES AND WELLBEING (continued)	Net Budget 2026/2027 £
	Third Party Payments	
3,511,400	Other Local Authorities and Joint Committees	3,918,300
8,488,840	Voluntary Organisations	9,683,660
59,755,120	Purchase Of Care Packages (External) / Management Fees for Leisure and Culture	65,658,160
5,661,760	Fostering, Adoption, Special Guardianship Orders	5,731,760
214,070	Looked After Children, Care and Sundry Support Payments	214,070
7,916,840	Direct Payments	8,150,410
	Capital Financing Costs	
145,000	Prudential Borrowing Repayments	142,590
143,835,960	Total Expenditure	153,049,290
	Income	
(6,195,930)	Income	(5,351,530)
(8,072,990)	Grants	(8,912,450)
(12,998,450)	Other Reimbursements and Contributions	(14,162,890)
(136,810)	Customer / Client Receipts	(132,250)
(522,780)	Recharges to other Directorates (Internal)	(253,170)
(27,926,960)	Total Income	(28,812,290)
115,909,000	Total: Social Services And Wellbeing	124,237,000

3.4.3 Communities overview

3.4.3.1 Public Realm

The Council's work on the public realm has a direct and visible impact on everybody. This includes our work to maintain highways, parks and open spaces, clean our streets, and collect and dispose of our waste. In 2026-27 the Council is likely to receive around £3.5 million of direct Welsh Government grant for public realm services. This includes waste services, public transport, rights of way and road safety.

The overall net budget that the Council proposes to spend on public realm services is around £28.5m million. This includes the appointment to a new Head of Service post to considerably increase the management capacity of this area of the Directorate. In previous years, the Directorate has been subject to large budget pressures, and this has resulted in alternative delivery models being introduced that have increased productivity, as well as collaborative approaches that have increased both efficiency and service resilience. However, there has been considerable investment in this service area in 2026-27. This includes an allocation of £1.5m towards the establishment of a permanent "Bridgend Works" Team. This team will undertake dedicated public realm works to visibly improve local neighbourhoods including cleansing, landscaping and planting and the removal of unsightly areas including flytipping. Other increased investments this year have been in the amount of capital allocated to road resurfacing, which will be £4.68m in 2026-27. This is a significant investment in road infrastructure and is part of the £15.32m that has been invested in Highways over the last five years.

The Council is bringing its Waste Services back inhouse in July 2027 and is now in the process of transitioning those services from the external commercial provider Plan B Environmental Services. This includes investing some £8m of capital in new waste vehicles including both Refuse Collection Vehicles and Supporting Fleet. The Council is also investing over £1m in other areas of waste services to ensure a seamless transition to the Council. All Local Authorities in the UK are now in receipt of an annual environmental grant called the Extended Producer Responsibility (EPR) Grant. This is funding that is paid to cover the costs of dealing with packaging waste and is collected from Businesses as a UK wide environmental policy based on the "polluter pays" principle. In 2025-26 the Council received £3.9m and in 2026-27 this grant amount will be £2.5m. This will be invested into waste services, including improvements to the Depots to ensure the efficient sorting and processing of recycled materials. Bridgend is still one of the top performing waste authorities in Wales, with recycling rates at over 73%. There has been a significant reduction in the volume of our residual waste, which is expected to benefit the Council financially over time, subject to contractual conditions with our disposal arrangements. However, all Councils have seen higher overall domestic waste due to the high number of people continuing to work from home. New operating arrangements at a lower cost were negotiated at the Materials Recovery and Energy Centre (MREC) and an agreement with Neath Port Talbot County Borough Council has been made for waste disposal going forward until 2030 or until a regional facility comes online. We expect to spend in the region of £11 million on the collection and disposal of waste in 2026-27.

The Council's strategy is to retain and maintain the most important public services in this area whilst driving ever greater efficiency. We will also continue to develop alternative ways of delivering and sustaining services, including greater and more effective collaboration and encouraging others to work with us or assume direct responsibility for services in some cases. The Council will continue to adopt a flexible approach to community asset transfer (CAT) during 2026-27, utilising a streamlined CAT process, and ensuring that appropriate advice and both capital investment (from the CAT fund in the capital programme) and previous revenue support (from the sports club support fund) are made available. The Council has achieved savings in recent years from transferring these assets.

Another Grant that will make an impact to communities in the next year is the UK Government's Pride in Place Impact Fund (PIPIF). The Council received £3m of this funding to spend on improving community facilities, public open spaces and our high streets and town centers by the end of March 2027. The PIPIF capital grant scheme was launched in February 2026, and it is anticipated that over 40 grants, ranging from 3K to nearly 300k will be provided to organisations across our County to make visible and long-lasting improvements to valued community facilities.

3.4.3.2 Supporting the economy

Whilst this is a Council priority, services such as regeneration and economic development are discretionary services. The Council has previously delivered this by employing fewer but more highly skilled staff and focusing activity more narrowly on priority areas to maximise impact. However, this will change in 2026-27 with the addition of three additional officer posts in the Regeneration Area. This is in response to the purchase of the Rhiw Shopping Centre by the Council for £5.3m in March 2026. This purchase assisted by a grant of £2.4m from Welsh Government will be the catalyst for the regeneration of the town centre of Bridgend. Detailed design work and engagement with all key stakeholders will now be undertaken, with an ambition to see this site redeveloped for a mixed use of retail, commercial, leisure, housing and a new market for the Town Centre, over the next five years.

Going forward, we will continue to collaborate on a regional basis with the nine other Councils that make up the Cardiff Capital Region (CCR) City Deal now that it has transitioned into a statutory Corporate Joint Committee (CJC). The CJC has responsibility for regional development and in particular the areas of strategic transport, regional economic development and strategic planning. The Council will continue to work with colleagues regionally and the CJC to understand how responsibilities will be shared between the region and local authorities to ensure the most effective outcomes overall. The City Deal created a £1.2 billion fund for investment in the region for 20 years, and it is now the intention of the CJC to continue this work. This will include long-term investments focusing on raising economic prosperity, increasing job prospects and improving digital and transport connectivity.

In order to play an effective part in the Corporate Joint Committee, the Council will maintain as far as possible existing investment in its transport planning, spatial planning and regeneration teams to reflect this direction of travel. The Council will be spending in the region of £2.5 million a year running these services. These teams will ensure successful delivery of high-profile regeneration projects, including the numerous regeneration projects in Porthcawl and the redevelopment of Ewenny Road in Maesteg for both housing and employment uses, where the remediation of the site is nearing completion and being funded by a £3.5 million Housing Viability Grant from the CCR. In addition, through its Metro programme, the £3.8 million Porthcawl Metrolink bus facility was opened in November 2024 and is operating well.

Bridgend are the first local authority in Wales to have an approved Local Development Plan (LDP), a major strategic planning document, since the pandemic. An important part of our budget planning is making sure that it is resourced appropriately to ensure our plan is properly researched and evidenced and sets out the development planning proposals for the County Borough which will shape its future, including housing growth. There is some £116 million of Section 106 contributions that will be forthcoming from our new replacement LDP and these are essential for delivering high quality new infrastructure, such as roads, new schools, housing and play facilities in development areas within the Borough.

The Replacement Local Development Plan, adopted by Council April 2024, now provides strategic land planning guidance for the Borough. More specifically, the Council has made and continues to make good progress in pursuit of the development of our main towns. These include the regeneration of the waterfront at Porthcawl, where an outline planning consent for the redevelopment has been submitted and is hoping to be determined by the autumn of 2026. This includes a mixed-use development of homes, commercial and leisure facilities including a sea front Lido, a new school and significant areas of public open space, to create a vibrant waterfront and sustainable community in Porthcawl for future generations. In addition, a number of the major housing sites that were allocated in the LDP are now also starting to come forward and as well as bringing a range of new affordable homes to the County, which will see community benefits from the range of Section 106 agreements that will be put in place. Investments in initiatives to improve the town centre in Bridgend continue, including the purchase of the Rhiw shopping centre as mentioned previously. The development of the new £80 million Bridgend College Campus on the former police station site at Cheapside, in the town centre, is now nearing completion. The construction commenced in May 2024 with a completed college building anticipated by Autumn 2026, bringing over 2,000 students into the heart of Bridgend.

The Council will continue to operate a number of grant funded programmes of work to support our most vulnerable groups and those furthest away from employment, including training and skills and work support programmes under the Employability Bridgend programme. The Council was awarded £5.979m from the Local Growth Fund (LGF), which is a significant reduction on previous years Shared Prosperity Fund (SPF) and is working through this challenging position on what is considered a transition year for this new funding regime. In addition, the Grand Pavilion Project, to completely restore, refurbish and extend this listed building, is continuing well. Part funded by an award of £18 million of UK Government's Levelling Up Fund (LUF), this project has all the funding in place and is now expected to be completed by the end of 2027.

3.4.3.3 Communities: services provided

Net Budget 2025/2026 £	COMMUNITIES	Net Budget 2026/2027 £
	Corporate Landlord	
88,960	Corporate Landlord Management	84,460
738,020	Total Facilities Management	729,650
2,528,260	Strategic Asset Management	2,694,190
19,270	Capital Design and Delivery	19,230
109,000	Community Asset Transfer	109,020
3,483,510	Sub-Total	3,636,550
	Strategic Management	
286,390	Strategic Management	284,440
286,390	Sub-Total	284,440
	Planning and Development Services	
(332,640)	Development Control	(317,640)
1,315,550	Development Planning	1,326,400
95,530	Building Control	102,330
(274,590)	Highways Policy and Development	(272,670)
803,850	Sub-Total	838,420
	Strategic Regeneration	
116,990	Conservation and Design	120,220
661,420	Regeneration Projects and Approaches	815,610
140,410	Regeneration Funding and Engagement	141,890
918,820	Sub-Total	1,077,720
	Economy, Natural Resources and Sustainability	
735,420	Climate Change Response	706,240
228,850	Countryside Management	234,950
466,540	Economic Resilience and Growth	456,980
78,600	Employability and Enterprise	78,420
76,050	Marine and Coastal Services	90,190
1,585,460	Sub-Total	1,566,780

Net Budget 2025/2026 £	COMMUNITIES (continued)	Net Budget 2026/2027 £
	Cleaner Streets and Waste Management	
304,550	Enforcement	333,770
1,821,370	Other Cleaning	1,896,620
3,992,280	Waste Disposal	4,153,190
7,174,770	Waste Collection	7,778,730
13,292,970	Sub-total	14,162,310
	Highways and Green Spaces	
8,985,150	Highways	9,170,280
183,950	Fleet Services	221,610
1,318,670	Traffic and Transport	1,329,800
165,590	Engineering Services	167,360
2,729,640	Parks, Playing Fields and Bereavement Services	4,369,730
13,383,000	Sub-total	15,258,780
33,754,000	Total: Communities	36,825,000

3.4.3.4 Communities budget: type of spend

Net Budget 2025/2026 £	COMMUNITIES	Net Budget 2026/2027 £
	Employees	
681,070	Chief Officers	880,660
23,904,250	Officers	22,563,980
367,000	Agency Staff	367,000
15,220	Indirect Employee Expenses	16,890
	Premises Related Expenditure	
1,788,820	Repairs and Maintenance	1,988,700
486,990	Maintenance Of Grounds	592,850
1,043,290	Energy Costs	1,043,290
446,210	Rents	442,120
1,032,940	Business Rates / Council Tax	1,042,440
117,290	Water Services	117,290
7,150	Fixtures and Fittings	7,150
404,350	Cleaning and Domestic Supplies	450,180
2,500	Shared Building Related Costs	2,500
14,050	Premises Insurance	14,050
80,350	Other Premises Related Costs	81,390
	Transport Related Costs	
1,074,790	Direct Transport Costs	1,065,240
176,870	Fleet Services Hire	183,550
6,146,620	Concessionary Fares and Transport Grants	6,286,320
3,640	Public Transport	9,640
415,480	Car Allowances	423,180
	Supplies and Services	
2,057,920	Equipment, Materials and Furniture	2,352,230
7,400	Catering	7,400
29,710	Clothing, Uniforms, Laundry	28,810
87,770	Printing, Stationery, Etc.	49,270
105,120	Advertising	60,040
813,510	Grants and Subscriptions	554,220
3,940,440	Other Hired and Professional Services	3,905,460
285,430	Communications / Computing	198,510
2,150	Staff Expenses e.g. conference fees	2,150
948,960	Miscellaneous Supplies and Services	246,540

Net Budget 2025/2026 £	COMMUNITIES (continued)	Net Budget 2026/2027 £
	Third Party Payments	
157,630	Direct Service Organisations (DSO)	241,270
252,270	Other Local Authorities and Joint Committees	175,720
101,320	Voluntary Organisations	101,320
20,622,760	Contractors	19,276,650
1,047,810	Highways - Structural	1,094,120
80,700	Highways - Cyclical	82,830
172,630	Highways - Safety and Aids	172,630
306,150	Highways - Winter Maintenance	311,750
1,231,750	Highways - Street Lighting	1,231,750
190,220	Highways - Technical Surveys	70,220
	Support Services	
25,000	Departmental Administration	25,000
	Capital Financing Costs	
1,897,970	Prudential Borrowing Repayments	2,331,880
72,573,500	Total Expenditure	70,098,190
	Income	
(16,240,530)	Grants	(8,243,130)
(224,900)	Other Reimbursements and Contributions	(296,520)
(14,672,410)	Customer / Client Receipts	(15,366,450)
(4,881,350)	Internal Recharges	(4,946,070)
(2,800,310)	Earmarked Reserves	(4,421,020)
(38,819,500)	Total Income	(33,273,190)
33,754,000	Total: Communities	36,825,000

3.4.4 Chief Executive's overview

3.4.4.1 The service area plays a key role as a provider of both front line services (e.g. Council Tax, Benefits, Homelessness and Housing and customer services) and internal support services across the Council. There is one proposed budget cut for 2026-27 which relates to the CCTV service.

The following functions are undertaken within the service area:

- **Finance**

The Council has a central team that manages all of the financial management of the Council. This includes high level strategic advice, the Council's accounts, monitoring of financial performance and supporting the oversight and management of the Council's finances. The service fulfils certain legal requirements that ensures transparency and accountability in the way that public money is used for example in producing accounts which are then audited and in delivering value for money in service delivery.

The finance section will be looking to further improve and enhance business processes to improve efficiency and also meet legislative changes.

- **Internal audit**

Our Regional Internal Audit Service is provided by a joint service that we share with the Vale of Glamorgan and Merthyr Councils. The service carries out routine checks and investigations to ensure that the Council maintains good governance – especially as it relates to the proper accountability of money and other resources. The service will also undertake specialist one-off pieces of work if required.

- **Human Resources (HR) and Organisational Development (OD)**

With over 6,000 employees including schools, the Council needs a dedicated human resources service. The primary role of the service is to provide professional advice, guidance and support to managers and staff on a wide range of HR and OD issues as well as providing HR services for the payment of salaries, pension, contracts and absence administration. Other services include training and development, recruitment and retention, developing employee skills and 'growing our own' through our Graduate and Apprenticeship schemes.

Working closely with our recognised trade unions, we maintain positive and transparent employee relations arrangements.

Overall, the significant workforce issues the Council is facing, have led to a considerable increase in demand for these services in recent years. Some additional funding has been agreed for this service in 2026-27.

- **ICT**

We are continuing to invest in the automation and digitalisation of services and work is ongoing to identify priority areas through the Digital Transformation Programme. This will help achieve savings in future years, through the development and digitising of information-intensive processes, freeing up capacity and making efficiencies. We will also be exploring the use of Artificial Intelligence across a number of services to secure services efficiency, where it is appropriate.

The ICT service is assisting the Digital Transformation Programme, supporting changes across a range of services that in turn allow savings or improvements through more flexible working or new ways to access services. The Council spends around £4.4 million on its ICT services provision to support main Council activities and schools. The ICT service has focused on developing staff through the apprenticeship programme in conjunction with HR, developing skills and enabling in-house career progression.

- **Housing and Homelessness**

Housing as a determinant of physical and mental health is widely recognised and this link is reinforced by the range of activities and services provided by the Housing Team. The Housing (Wales) Act 2014 introduced the need to move to a more preventative approach to homelessness and this is a core principle of work undertaken. The service has responded to the challenges of new guidance introduced by Welsh Government in relation to homelessness presentations and has already recognised these as budget pressures for the Council, with the aim of providing temporary accommodation to people in need, in order to reduce the number of street homeless people.

The Council does not have any housing stock of its own but retains a number of statutory functions relating to addressing housing need and combatting homelessness. The Council has purchased a number of HMO's in recent years which are used as Temporary Accommodation for individuals assessed as requiring homelessness support. This has provided better accommodation for those individuals and reduced the spend in this service area in 2025-26.

There are a number of key challenges facing the council in delivering housing and homelessness services. Applications for temporary accommodation due to homelessness are consistently higher than in previous years. At the end of 2019-20 the Council was providing temporary accommodation to 83 households. At the end of March 2026 this has increased to 296 households, representing a 250% increase over this period. Individuals accommodated in temporary accommodation often have significant support needs, in relation to addressing their housing need or maintaining accommodation. It is estimated that around 47% of households in temporary accommodation require some level of support in more than two areas. The increase in temporary accommodation placements has led to a significant cost pressure to the Council.

Housing will continue to adopt a strategic approach to homelessness prevention and provision by working with Welsh Government and partner organisations. Work with Registered Social Landlords is on-going to support new housing developments and housing will continue to use the Social Housing Grant effectively to increase the supply of social housing.

- **Legal services**

The Council needs to maintain effective legal support for all of its services. At a time when the Council is trying to transform services it is important to bring about these changes lawfully. The service also directly supports front line services such as Education and Social Services, and is provided by a mix of permanent internal staff and external expertise when necessary. Almost half of our in-house legal team is specifically focussed on child protection cases. These cases have increased in number and complexity over recent years. Additional budget was approved for this service in 2026-27.

- **Democratic services**

The Council is a democratic organisation with 51 elected members (Councillors) who make decisions, set policy direction and oversee the general performance of the Council. The number of elected members in each authority is set independently. Their remuneration is also determined by an independent panel. The Democratic Services team support all Members and ensure the appropriate arrangements are in place to comply with legislative requirements.

- **Procurement**

The Council has a central team that provides procurement support across the range of services that we provide. Effective procurement is essential to ensuring good value for money across the Council. The central team work with services to implement corporate wide efficiencies where appropriate. The Council has adopted a Corporate Procurement Strategy which supports a number of corporate priorities. There continues to be a sustained increase in the costs of goods and services due to inflationary pressures, rise in fuel costs and shortages in the supply chain. Many tenders are being returned over the approved budget leading to additional work to rerun the process.

- **Regulatory services**

This is a combined service with the Vale of Glamorgan and Cardiff City Councils, for which Bridgend will contribute around £1.8 million towards a group of services that includes Trading Standards, Environmental Health, Animal Health and Licensing (Alcohol, Gambling, Safety at Sports Grounds, Taxis etc.). These services all ensure, in different ways, that the public is protected. As well as allowing for financial savings, the collaboration delivers greater resilience in the service and stronger public protection across all three Council areas.

- **Registrars**

The Council operates a Registrar service that deals primarily with the registration of Births, Marriages and Deaths. The service also undertakes Civil Partnership and Citizenship ceremonies and provides a replacement certificate facility.

- **Council tax and benefits**

In 2026-27 the taxation service will aim to collect £138 million in council tax from over 66,000 households across the county borough on behalf of the Council, Police and Crime Commissioner for South Wales and our Town and Community Councils. Our collection rates have been impacted in recent years, firstly by the Covid-19 pandemic, then by the cost of living crisis. We are determined to regain the pre-2020 high level of collection, but we are seizing the opportunity to reduce the cost of operating the service, by offering online services.

Benefits are funded by the central UK government. Both Housing Benefits and Council Tax Reduction Scheme (council funded) fall to the council to administer. The Benefits Service also administers applications for Disabled Facilities Grants, Free School Meals and Distinctive School Uniform Grants.

Due to a corporate restructure, these services will be delivered in two Directorates in 2026/27 – Chief Executives and a new Directorate, Finance and Transformation. The total budget for the two Directorates are shown in this document and will be split for reporting purposes during the year.

3.4.4.2 Chief Executive's: Services provided

Net Budget 2025/2026 £	CHIEF EXECUTIVE'S	Net Budget 2026/2027 £
	Chief Executive Unit	
413,210	Chief Executive Unit	519,500
413,210	Sub-Total	519,500
	Finance	
260,770	Internal Audit	260,770
3,945,800	Finance	4,420,730
4,206,570	Sub-Total	4,681,500
	Human Resources / Organisational Development	
1,805,220	Human Resources and Organisational Development	2,154,520
1,805,220	Sub-Total	2,154,520
	Partnerships	
473,930	Transformation	1,938,550
1,734,330	Customer Services and Engagement	1,667,740
2,208,260	Sub-Total	3,606,290

Net Budget 2025/2026 £	CHIEF EXECUTIVE'S (continued)	Net Budget 2026/2027 £
	Legal, Democratic and Regulatory	
2,377,450	Legal Services	2,600,080
1,903,940	Democratic Services	2,103,220
302,910	Procurement	355,630
1,390,940	Regulatory Services	1,421,430
5,975,240	Sub-Total	6,480,360
	ICT	
4,096,350	ICT	5,130,160
4,096,350	Sub-Total	5,130,160
	Elections	
182,370	Elections	185,050
182,370	Sub-Total	185,050
	Housing and Homelessness	
4,801,100	Housing and Community Regeneration	4,979,770
4,801,100	Sub-Total	4,979,770
	Business Support	
1,126,680	Business Unit	986,850
1,126,680	Sub-Total	986,850
24,815,000	Total: Chief Executive's	28,724,000

3.4.4.3 Chief Executive's budget: by type of spend

Net Budget 2025/2026 £	CHIEF EXECUTIVE'S	Net Budget 2026/2027 £
	Employees	
195,040	Chief Executive	208,840
421,490	Chief Officers	429,600
18,343,540	Officers	20,741,360
1,486,320	Members	1,557,290
66,000	Agency Staff	79,290
3,060	Staff Training	3,060
	Premises Related Expenditure	
20,500	Repairs and Maintenance	20,500
12,010	Energy Costs	12,010
5,400	Rents	5,400
2,290	Business Rates / Council Tax	2,290
100	Water Services	100
1,070	Fixtures and Fittings	1,070
4,080	Shared Building Related Costs	4,080
15,710	Other Premises Related Costs	15,710
	Transport Related Costs	
59,330	Direct Vehicle Running Costs Including Repairs and Mileage	55,820
22,500	Hire and Leasing of vehicles	22,500
7,160	Travel Expenses	7,160
19,500	Car Allowances	39,980
	Supplies And Services	
208,640	Equipment, Materials and Furniture	211,780
910	Catering	910
770	Clothing, Uniforms, Laundry	770
221,560	Printing, Stationery, Etc.	258,830
43,170	Advertising	17,450
171,200	Grants and Subscriptions	184,700
2,224,080	Other Hired and Professional Services	2,359,620
3,225,300	Communications / Computing	3,519,170
1,100	Staff Expenses e.g. conference fees	1,100
3,705,700	Housing and Homelessness	3,705,700
134,690	Training and Disbursements	135,690
5,000	Mayoral - Hospitality Fund	2,500

Net Budget 2025/2026 £	CHIEF EXECUTIVE'S (continued)	Net Budget 2026/2027 £
	Third Party Payments	
2,179,890	Other Local Authorities and Joint Committees	2,218,890
194,280	Voluntary Organisations	199,320
6,187,070	Supporting People and External Contractors	6,187,070
33,522,230	Housing Benefits	33,655,230
72,710,690	Total Expenditure	75,864,790
	Income	
(42,923,790)	Grants	(42,468,870)
(1,338,830)	Other Reimbursements and Contributions	(1,522,330)
(1,302,740)	Customer / Client Receipts	(1,235,740)
(1,715,280)	Recharges to Other directorates and Services	(1,407,550)
(615,050)	Transfers from Earmarked Reserves	(506,300)
(47,895,690)	Total Income	(47,140,790)
24,815,000	Total: Chief Executive's	28,724,000

3.4.5 Council wide budgets

3.4.5.1 Council wide budgets represent those elements of expenditure which are Council wide and which cannot be directly attributed to any specific service.

Net Budget 2025/2026 £	COUNCIL WIDE	Net Budget 2026/2027 £
	Council wide budgets	
5,958,000	Capital Financing	5,907,026
10,958,259	Levies	11,352,154
18,552,766	Other Council Wide Services	18,314,789
17,054,000	Council Tax Reduction Scheme	17,804,000
1,363,000	Insurance Premiums	1,363,000
53,886,025	Total: Council Wide	54,740,969

3.4.5.2 Council wide budget: type of spend

Net Budget 2025/2026 £	COUNCIL WIDE BUDGETS	Net Budget 2026/2027 £
	Employees	
430,000	Former Mid Glamorgan County Council Pension Costs	430,000
	Premises Related Expenditure	
420,000	Building Maintenance	420,000
470,000	Property Insurance	478,270
	Transport Related Costs	
119,000	Transport Insurances	128,650
	Supplies and Services	
47,000	Advertising	47,000
285,000	Building Maintenance Internal Fees and Insurance Claims Management Fees	285,000
17,531,466	Centrally held provisions for pay and price increases and other unavoidable costs	17,262,759
204,000	NDR Discretionary Relief	204,000
750,000	Apprenticeship Levy	869,000
441,000	Insurance Premiums	453,810
	Third Party Payments	
10,208,259	Levies (Including Fire Service)	10,483,154
	Transfer Payments	
17,054,000	Council Tax Reduction Scheme	17,804,000
	Capital Financing Costs	
5,073,050	Interest Payments	5,073,050
2,253,800	Minimum Revenue Provision	2,202,826
55,286,575	Total Expenditure	56,141,519
	Income	
(1,368,850)	Interest	(1,368,850)
(31,700)	Recharges to Other Directorates (Internal)	(31,700)
(1,400,550)	Total Income	(1,400,550)
53,886,025	Total: Council Wide Services	54,740,969



Section 4

**Capital budget
2026-27**

Section 4: Capital budget 2026-27

4.1 Capital budget 2026-27

- 4.1.1 In addition to spending money on providing services on a day-to-day basis, the Council also spends money on providing new facilities, improving assets and the infrastructure, or providing capital grants to individuals and outside bodies. The capital budget includes expenditure on a number of significant strategic investment projects within the county borough.



The main areas of planned capital project expenditure for 2026-27 include:

- Sustainable Communities for Learning (Band B)
- Continued redevelopment of Porthcawl Grand Pavilion
- Disabled Facilities Grants and other housing adaptation schemes
- Replacement of waste / recycling vehicles
- Highways maintenance

4.2 Funding of capital programme

4.2.1 The funding of the Capital Programme for 2026-27 is £121.822 million as detailed in the table below:

Funding	2026-27 £'M	%
General Capital Funding - Supported Borrowing	3.849	3.16%
General Capital Funding - General Capital Grant	4.992	4.10%
External Grants And Contributions	72.501	59.51%
Prudential Borrowing (unsupported)	15.954	13.10%
Capital Receipts	7.887	6.47%
Earmarked Reserves	16.639	13.66%
Total Funding	121.822	100%

4.3 Allocation of the capital budget

4.3.1 The Capital Budget of £121.822 million has been allocated as follows:

Service Areas	2026-27 £'M	%
Education, Early Years and Young People (Including schools)	76.046	62.44%
Social Services and Well-being - Community Sports Facilities	1.500	1.23%
Social Services and Well-being - Childrens	0.500	0.41%
Communities - Street Scene	13.440	11.03%
Communities - Regeneration & Development	21.968	18.03%
Communities - Corporate Landlord	4.231	3.47%
Chief Executive's - ICT	0.400	0.33%
Chief Executive's - Housing / Homelessness	2.550	2.09%
Council Wide Capital Budgets	1.187	0.97%
Total	121.822	100%



Section 5

**Bridgend County
Borough Council
– key statistics**

Section 5: Bridgend County Borough Council – key statistics

5.1 Bridgend County Borough Council

5.1.1. This section provides details of the key statistics for Bridgend County Borough Council.

Bridgend County Borough Council	
Size	96.83 square miles
Population (est.2024)	147,530
Households (no of Dwellings)	66,011
Average House Price	£208,808 (Bridgend) £214,883 (Wales) (UK HPI Wales : Dec 2025)
Active Businesses	3,780 at 14/3/2025
Percentage of Population Economically Active *	75.6% (September 2025)



The population of Bridgend increased from 146,900 to 147,530 a movement of 630 people between 2023 to 2024.

As of 30 June 2024, Bridgend was the sixth most densely populated of Wales 22 local authority areas, with the equivalent of 588 people per square kilometer.

A growth in population places greater demand on Council services including housing, education, environmental services and social care. The level of unemployment is also instrumental in determining the demand for Council funded benefits such as council tax reduction or concessions when paying for Council services.

A Snapshot of Bridgend	
The Electorate	
Total Electors on Roll (2 January 2026)	115,851
Representation	
Wards	28
Councillors	51
Constituency Members of Senedd	2
Regional Members of Senedd	4 (South Wales - West)
Members of Parliament	3

5.2 Service statistics

5.2.1 The following tables provides details of service statistics for Education, Early Years and Young People Services:

Education, Early Years and Young People

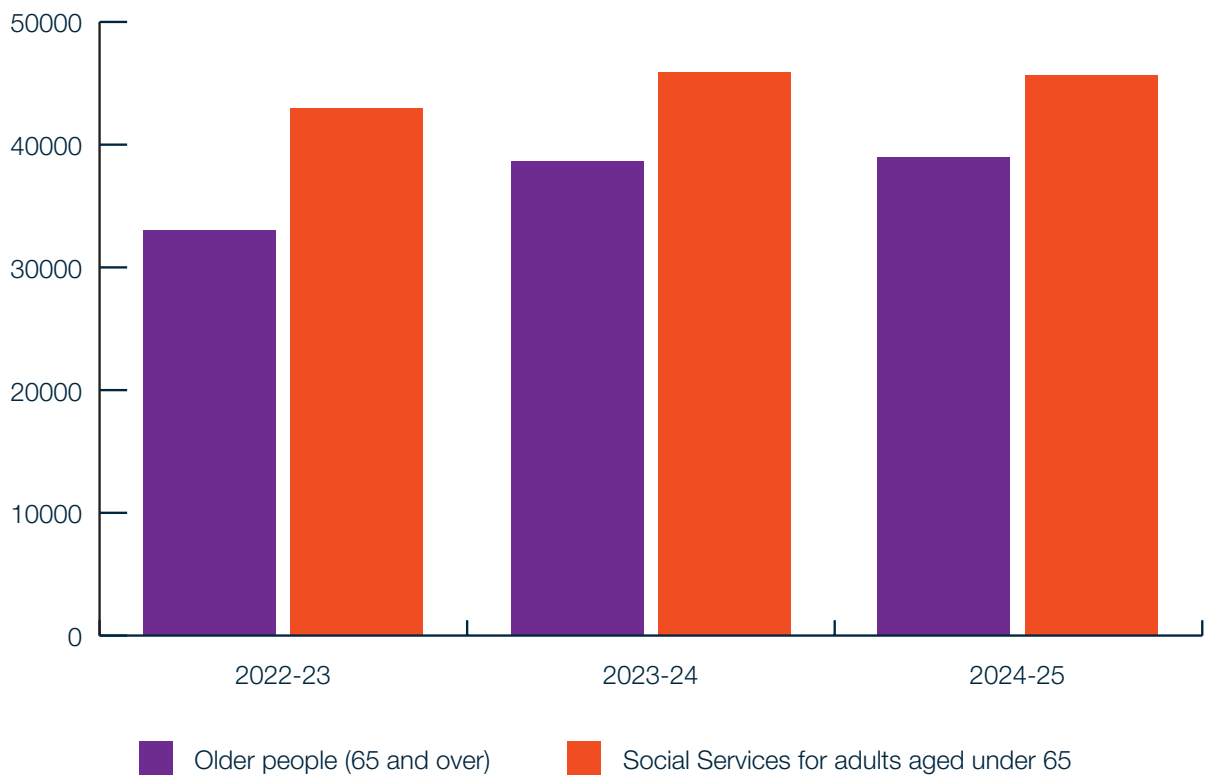
Pupil population at January 2025	Pupil No's
Nursery (aged 2 - 4)	1,571
Reception (aged 4 - 5)	1,419
Primary Yr 1 – Yr 6 (aged 5 - 11)	9,396
Secondary Yr 7 to Yr 11 (aged 11 - 16)	8,567
Secondary Yr 12 (aged 16 - 17)	796
Secondary Yr 13 (aged 17 - 18)	663
(aged 18 - 19)	12

The Council has a total of 59 schools made up of infant, junior, primary, secondary and special schools (including Welsh medium and faith schools) and one pupil referral unit, with around 22,424 pupils in total.

Type of educational establishment	Number	Number on roll (Jan 2025)
Primary schools (includes 2 infant and 1 junior)	48	12,252
Secondary schools	9	9,662
Faith schools (inc in above)	6	1,832
Welsh-medium schools (inc in above)	5	1,683
Special schools	2	450
Pupil referral unit	1	60

5.2.2 The following tables provides details of service statistics for the Social Services & Wellbeing services.

**Net Revenue Expenditure on
Adults Receiving Social Care Services by Age Group £'000**



Children’s Services Provided	Number of Children** 31 March 2024	Number of Children** 31 March 2025
Total Children Looked After	370	333
By placement type:		
Foster placements	240	219
Placed for adoption	10	6
Residential Homes	45	43
Placed with own parents or other person with parental responsibility	70	59
Independent Living	*	*
Other	*	*

** All figures have been rounded to the nearest five. Where there are less than five children in any group, the actual number has been suppressed, and replaced by the symbol *. March 2025 data is yet to be published by Welsh Government.

5.2.3 The following tables provides details of service statistics for Communities services:

Services for Communities

The latest available data for communities is provided in the table below:

Service	Statistical Data
Street scene	
Number of planning applications received in 2024-25	707
Total street lighting units	19,666
Kilograms of residual waste generated per person 2024-25 (2023-24 135KG)	117.76
Percentage of waste reused, recycled or composted (anticipated 2025-26) (2024-25 73%)	72%
Percentage of street cleansing waste prepared for recycling (anticipated 2025-26)	41%
Transport & Engineering	
A county road length (km)	104
Built-up A County road length (km)	52
B and C road length (km)	139
Built-up B and C road length (km)	83
Minor surfaced road length (km)	548
Built-up minor surfaced road length (km)	446

5.2.4 The following table provides details of service statistics for Chief Executive's services:

Chief Executive's

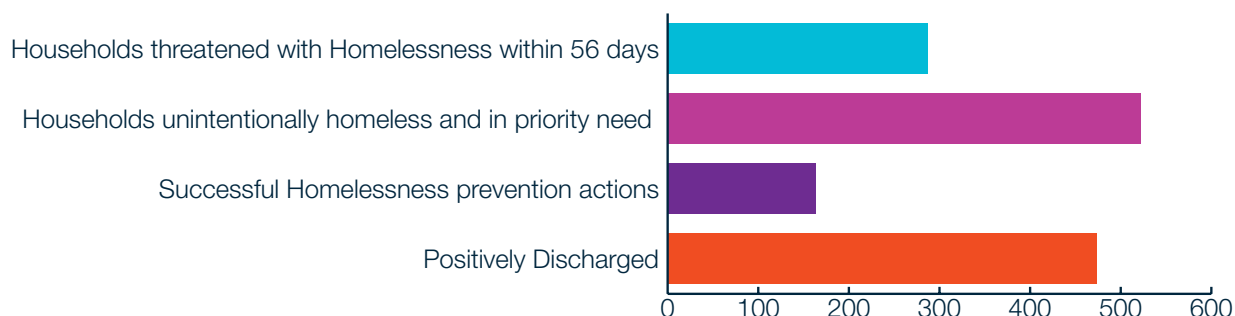
Service	Statistical Data
Regulatory Services	
Number of Trading Premises at March 2025	5,087
Number of Food Premises at March 2025	1,604
Customer Services	
Number of customers contacting the Customer Contact Centre via telephone 1 January 2025 to 31 December 2025	73,021
Number of customers contacting the Customer Contact Centre via email 1 January 2025 to 31 December 2025	9,794
Number of transactions carried out online by customers 1 January 2025 to 31 December 2025	81,013
Legal & Democratic Services	
Registered number of marriages 1 January 2025 to 31 December 2025	506
Number of new wedding premises licensed	1
Number of new Premises Licences issued 1 January 2025 to 31 December 2025	22
Number of new Personal licences to sell alcohol issued 1 January 2025 to 31 December 2025	68
Human Resources	
Corporate workforce FTE as at 31.12.2025	2,365.72
Schools workforce FTE as at 31.12.2025	2,131.84

The Council does not have any housing stock of its own but retains a number of statutory functions relating to addressing housing need and combatting homelessness. The Council continues to adopt a strategic approach to homelessness prevention and provision by working with Welsh Government and partner organisations and working with Registered Social Landlords to support new housing developments.

At 31 March 2025, there were 6,285 households placed in temporary accommodation across Wales, a decrease of 3% on the 6,447 households in temporary accommodation at the end of March 2024. This equated to 45.2 per 10,000 households. The corresponding figure for Bridgend was 261 households, a rate of 40.9 per 10,000 households.

The chart below provides further information regarding Housing & Homelessness support:

Housing & Homelessness 2024-25



The number of Rough Sleepers calculated at 31 March 2025 in Bridgend was 5.

The primary homelessness legislation, that is Part 2 of the Housing (Wales) Act 2014 – provides the statutory under-pinning for action to prevent homelessness and provide assistance to people threatened with or actually homeless. Broadly speaking, a person is threatened with homelessness if they are likely to become homeless within 56-days.

In 2024-25, 289 households within the borough were assessed as being threatened with homelessness. Of these 165 (57.2%) successful homelessness prevention actions were completed.

In April 2020 four pods designed to help keep rough sleepers safe during the coronavirus outbreak were set up in temporary locations in Bridgend county borough. None of those are still in use.

5.2.5 The following table provides details of service statistics for council wide services:

Revenues and Benefits Service

Service	Statistical Data
Chief Executives	
Council Tax - Approximate number of chargeable dwellings as at 31/12/25	66,308
Council Tax - Net collectable Charge 2026-27 (Council element only)	£111,980,641
Non-Domestic Rates - Number of commercial properties as at 31/12/25	5,435
Non-Domestic Rates - Collectable Charge as at 31/12/25	£42,941,041
Council Tax Reduction Scheme Expenditure 2025-26 as at 31/12/2025	£17,038,671
Council Tax Reduction Scheme Caseload as at 1/1/2026	12,001
The total number of households with single person discount as of 31/12/25	22,729
Number of Housing Benefit Claimants as at 17/12/2025	4,471



Section 6

Glossary of terms

Section 6: Glossary of terms

6.1 Glossary of terms

Aggregate external finance (AEF)

The total external support for local authorities' revenue expenditure which is not funded from the council tax. It comprises revenue support grant and payments from the redistributed yield of non-domestic rates.

Budget

The statement defining the Council's financial plans over a specified period, usually a year.

Band D

The Council Tax that is supposed to cover the average home. It covers properties worth up to £123,000 (valuation as based on 2003 property values). Newer properties are assessed on what the valuation would have been in 2003.

Band D equivalent

The number of band D properties in an area which would raise the same council tax as the actual number of properties on all bands. Properties are converted to an equivalent base to that of a band D. For example, one band H is equivalent to two band D properties, because a taxpayer in a band H property pays twice as much council tax.

Capital expenditure

The definition for capital purposes is set out in section 16 of the 2003 Local Government Act, which states that expenditure must be capitalised in accordance with proper practices.

Expenditure that can be capitalised will include:

1. The acquisition, reclamation, enhancement, or the laying of land;
2. The acquisition, construction, preparation, enhancement or replacement of roads, buildings and other structures;
3. The acquisition, installation, or replacement of moveable or immovable plant, machinery and vehicles;
4. The acquisition of share capital or loan capital in any body corporate
5. Works intended to increase substantially the thermal insulation of a building
6. Acquisition or preparation of a computer programme.

Community councils

Community Councils are the most local official representative bodies in Wales, of which members are chosen every four years to represent the entire community council area.

Corporate plan

The Corporate Plan gives strategic direction to the work of the Authority to achieve its vision and sets out the Council's key improvement objectives for the forthcoming years. It reflects the on-going commitment to work in partnership with others to deliver services to our communities. It also outlines how our priorities will be taken forward.

Council tax

This is the source of local taxation to the authority. Council tax is levied on households within its area by the billing authority and includes council tax for Police authorities and Community Councils as well as the authority's own council tax levy. The proceeds are used for distribution to precepting authorities, and for use by its own general fund.

Council tax base

The council tax base is the measure of the relative taxable capacity of different areas within the County Borough and is calculated in accordance with prescribed rules. Every domestic property in the County Borough has been valued by the Valuation Office. Once valued, properties are allocated one of the nine valuation bands (Bands A to I). Each band is multiplied by a given factor to bring it to the Band D equivalent. The Tax Base represents the number of chargeable dwellings in the area expressed as Band D equivalents, taking into account the total number of exemptions, discounts, and disabled band reductions, with the net Tax Base calculated by taking account of the Council's estimated collection rate. Council tax is measured in 'Band D' equivalents as the standard for comparing council tax levels between and across local authorities

CTR scheme

The Council Tax Benefit Scheme was replaced by the Council Tax Reduction (CTR) scheme in April 2013. The CTR Scheme in Wales is set by Regulations made under Schedule 1B of the Local Government Finance Act 1992 (as inserted by the Local Government Finance Act 2012).

Earmarked reserves

These are reserves set aside for a specific purpose.

Electorate

Those entitled to vote at an election.

Estimates

These are the amounts, which are expected to be spent or received as income, during an accounting period.

IFRS (International financial reporting standards)

This is a set of accounting standards developed by the International Accounting Standards Board (IASB). The goal of IFRS is to provide a global framework for how public sector and private companies prepare and disclose their financial statements. Having an international standard is especially important for large organisations. Adopting a single set of world-wide standards will simplify accounting procedures by allowing a company to use one reporting language throughout. A single standard will also provide customers and auditors with a cohesive view of finances. IFRS should not be confused with IAS (International Accounting Standards), which are older standards that IFRS has now replaced.

Fees & charges

Some fee levels are fixed by the government – such as planning and licensing fees – whilst councils have control over others, such as parking charges, premises hire etc. There are a small number of services for which Councils are not allowed to charge – for instance, school education and elections.

Levy

The Levying Bodies (General) Regulations 1992 allow a levying body to issue to a relevant authority (e.g., a County Borough Council) in accordance with these Regulations a levy in respect of any financial year to meet the expenditure of the levying body in respect of which a relevant precepting power would have been exercisable. A "relevant precepting power is defined as "in relation to a levying body, means any power under any enactment which that body would have, apart from section 117 of the Local Government Finance Act 1988, in respect of the financial year beginning in 1990 to issue a precept to, make a levy on, or have its expenses paid by a county council or a charging authority". Unlike a precept, a levy is not collected from council taxpayers.

Government grants

Assistance by government and inter-government agencies and similar bodies, whether local, national, or international, in form of cash or transfers of assets to a Council in return for past or future compliance with certain conditions relating to the activities of the Council.

Net expenditure

Gross expenditure less income.

MTFS (medium term financial strategy)

A plan expressing how the Council will endeavour to use its resources to support the achievement of its corporate priorities and statutory duties, including the management of financial pressures and risks over a 4-year period.

Non-domestic rate (NDR)

A means by which local businesses contribute to the cost of local authority services. NDR is collected by billing authorities on behalf of WG and is then redistributed among all local authorities and police authorities on the basis of Standard Spending Assessment and population. They are also known as 'Business Rates'.

Precept

A precept made by precepting authorities on billing authorities, requiring the latter to collect income from council taxpayers on their behalf.

Prudential code borrowing

Borrowing over and above that supported by the Welsh Government which the authority determines that it can afford to repay either from savings generated from the investment or from Council Tax.