

Cyngor Bwrdeistref Sirol



BRIDGEND
County Borough Council

2025-26 Budget Book



Contents

Title		Page
Section 1. Revenue and capital budgets 2025-26		
1.1	Introduction	4
1.2	Key budget facts 2025-26	5
1.3	Financial overview	6
1.4	Funding of the council's services	8
Section 2. Summary of charges to be levied		
2.1	Council tax and band ranges values	10
2.2	Council tax requirement 2025-26	12
2.3	Band D council tax % increase 2025-26	13
2.4	Band D council tax charges by town and community council area 2025-26	14
2.5	Non-domestic (business) rates (NDR)	15
Section 3. Revenue budget 2025-26		
3.1	Gross budget to net budget	17
3.2	Gross revenue budget	18
	• Where the money comes from 2025-26	18
	• Where each £1 spent by the council comes from	19
	• Where the money is spent - by category of spend	19
	• Where the money is spent - by service area	20
3.3	Net revenue budget	21
	• Funding of net revenue budget	21
	• Net revenue budget by service	22
	• Net revenue budget by category of spend	22
	• Notional breakdown of Band D council tax by service	23
3.4	Net revenue expenditure by directorate	24
Section 4. Capital budget 2025-26		
4.1	Capital budget 2025-26	48
4.2	Funding of capital programme	49
4.3	Allocation of the capital budget	49
Section 5. Bridgend County Borough Council - key statistics		
5.1	Bridgend County Borough Council	51
5.2	Service statistics	52
Section 6. Glossary of terms		
6.1	Glossary of terms	58



Section 1

**Revenue and capital
budgets 2025-26**

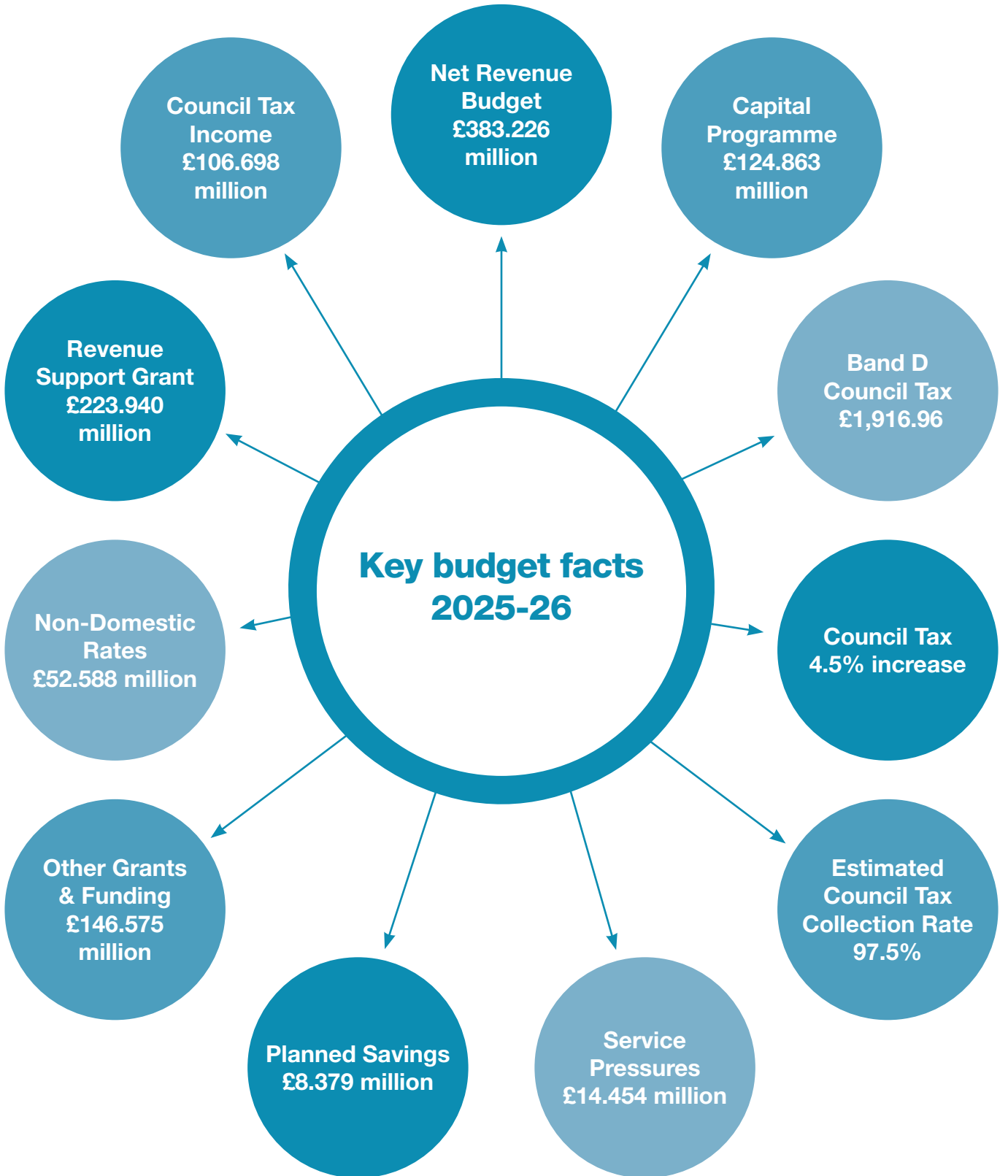
Section 1: Revenue and capital budgets 2025-26

1.1 Introduction

- 1.1.1 This document sets out Bridgend County Borough Council's Revenue and Capital budgets for 2025-26 in a summarised format, together with other financial information. It reflects a change in the total budget* as a result of the publication of the Welsh Government Final Local Government Settlement on 20 February 2025, not included when Council approved the budget on 26 February 2025. An updated report was presented to Council on the 12 March 2025. 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 2034-2035. 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 Chief Officer - Finance, Housing and Change, and Section 151 Officer, Civic Offices, Angel Street, Bridgend, CF31 4WB or email talktous@bridgend.gov.uk.

* The Final Local Government Settlement reflected a decrease in the Revenue Support Grant of £112,234 for Bridgend for 2025-26, compared to the figure included in the Budget approved by Council on 26 February 2025.

1.2 Key budget facts 2025-26



1.3 Financial overview

- 1.3.1 Since austerity began the Council has made almost £88.4 million of budget reductions. While the Council's net revenue budget is planned at £383.226 million for 2025-26, 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 2025-26 (excluding the Police and Crime Commissioner for South Wales and town and community council precepts) is £530 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.). £238 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 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 a charge 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 27.84% 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 e.g. the Welsh Government's commitment to move towards the eradication of profit from children's social care, Welsh Government's commitment to eradicate homelessness, local authorities' responsibilities in respect of responding to climate change and meeting net zero carbon targets and the Additional Learning Needs and Education Tribunal (Wales) Act 2018, in addition new adult protection safeguarding requirements and changes to the Public Law Outline for children.
 - Demographic changes – the population is increasing, and people are living longer, which is obviously good news but that also can bring increased dependency through people living with more complex or multiple conditions which require social care and support. This was exacerbated by the pandemic as there have been delays in access to NHS treatment and an impact on physical and mental health from extended lockdown periods. In addition, the complexities and challenges for children and families are very evident.
 - An increase in the number of pupils at our schools, which places increased pressure on school budgets, along with an increase in free school meals entitlement which brings additional funding pressures.
 - More recently, a reduction in the amount of council tax being collected, due to the difficult economic circumstances that people find themselves in. This is coupled with an increase in council tax support as more people find themselves on low incomes, claiming benefits or dealing with the cost of living pressure.
- 1.3.4 Budget Planning for the financial year 2025-26 continues to be more uncertain than usual with a number of existing and new cost pressures presenting themselves and taking up the Council's limited resources. In addition, there are higher expectations on the Council to address homelessness more robustly and on a longer-term sustainable basis and additionally to strengthen and support social care, which is experiencing increased demand and costs as well as more complex cases in both adult and children's services. We are also seeing increased budgetary pressures in services for pupils with additional learning needs, due to increasing demand and complexity of needs. The Council is having to reduce 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 has adopted a Corporate Plan that 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.
 - Wherever possible the Council will support communities and people to become more resilient by creating their own solutions and reducing dependency on the Council. This is because it is not sustainable for the Council to continue to aspire to meet all and every need that arises and because there is capacity, talent, and ideas in other parts of 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 2025-26, 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

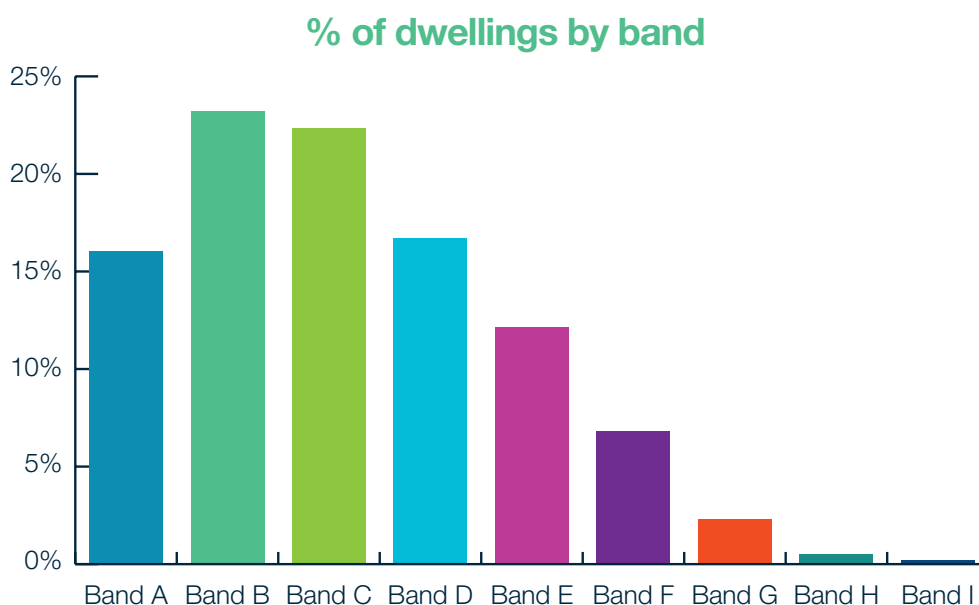
2.1 Council tax and band ranges values

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	10,597	15.99
B	£44,001 to £65,000	7/9	15,369	23.21
C	£65,001 to £91,000	8/9	14,830	22.38
D	£91,001 to £123,000	9/9	11,046	16.67
E	£123,001 to £162,000	11/9	8,017	12.10
F	£162,001 to £223,000	13/9	4,477	6.76
G	£223,001 to £324,000	15/9	1,513	2.28
H	£324,001 to £424,000	18/9	295	0.45
I	£424,001 and over	21/9	113	0.16
Total			66,257	100

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



61.58% 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 16.67% of properties in Bridgend County Borough, the council's element of Council tax is £1,916.96.

Council Tax 2025-26 Band Range Values – Bridgend County Borough Council

Band	Range of Dwelling Value (Property Value as at 1 st April 2003)	Council Tax 2024-25 £	Council Tax 2025-26 £
A	Up to £44,000	1,222.94	1,277.97
B	£44,001 to £65,000	1,426.76	1,490.97
C	£65,001 to £91,000	1,630.59	1,703.96
D	£91,001 to £123,000	1,834.41	1,916.96
E	£123,001 to £162,000	2,242.06	2,342.95
F	£162,001 to £223,000	2,649.70	2,768.94
G	£223,001 to £324,000	3,057.35	3,194.93
H	£324,001 to £424,000	3,668.82	3,833.92
I	£424,001 and over	4,280.29	4,472.91

2.1.4 The council tax bill for the 2025-26 financial year (1 April 2025 to 31 March 2026) is made up of charges from Bridgend County Borough Council, 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 2025-26

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 2025-26 is 57,087.39 Band D equivalent properties and the estimated collection rate is 97.5%. The Net Council tax base is, therefore, 55,660.20, which gives a Band D council tax of £1,916.96, as detailed in the table below:

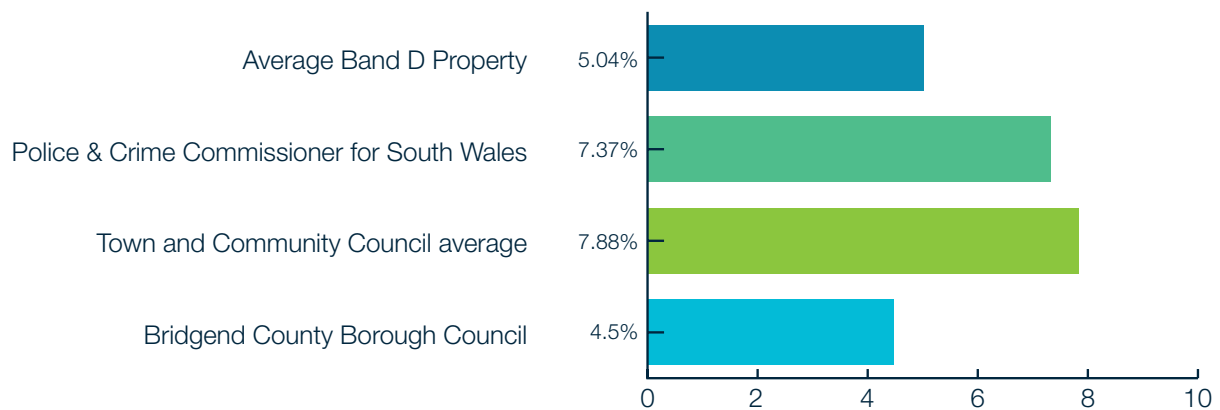
The average Bridgend County Borough Council Tax is calculated below:

Bridgend County Borough Council	2024-25 £	2025-26 £
Expenditure charged to Revenue Account	498,715,877	529,801,345
Income credited to Revenue Account	(138,044,460)	(146,575,320)
Net Expenditure Budget	360,671,417	383,226,025
Partly Funded by:		
Revenue Support Grant (RSG)	(205,952,692)	(223,939,596)
NDR (Business Rates) Distribution	(52,971,909)	(52,588,052)
Amount to be funded by BCBC	101,746,816	106,698,377
Council Tax Requirement	101,746,816	106,698,377
Net Council Tax Base (Band D Equivalent)	55,465.69	55,660.20
Band D Council Tax Requirement	£1,834.41	£1,916.96
Percentage Change over previous year	9.5%	4.5%

2.3 Band D council tax % increase 2025-26

2.3.1 The amount to be met from council tax this year amounts to £106.698 million. This includes a 4.5% 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 7.37%, and the average Band D Town and Community council precept has increased by 7.88%. The total average overall increase in council tax for a Band D property is 5.04%.

Band D Council Tax % change 2025-26



2.4 Band D council tax charges by town and community council area 2025-26

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 2025-26 for a Band D property:

Town and Community Council	Bridgend CBC £	Community and Town Council £	Police £	Total £
Brackla Community Council	1,916.96	49.02	378.67	2,344.65
Bridgend Town Council	1,916.96	124.29	378.67	2,419.92
Cefn Cribbwr Community Council	1,916.96	75.38	378.67	2,371.01
Coity Higher Community Council	1,916.96	29.40	378.67	2,325.03
Cornelly Community Council	1,916.96	58.12	378.67	2,353.75
Coychurch Higher Community Council	1,916.96	32.40	378.67	2,328.03
Coychurch Lower Community Council	1,916.96	73.46	378.67	2,369.09
Garw Valley Community Council	1,916.96	56.76	378.67	2,352.39
Laleston Community Council	1,916.96	59.39	378.67	2,355.02
Llangynwyd Lower Community Council	1,916.96	72.66	378.67	2,368.29
Llangynwyd Middle Community Council	1,916.96	68.79	378.67	2,364.42
Maesteg Town Council	1,916.96	70.16	378.67	2,365.79
Merthyr Mawr Community Council	1,916.96	33.81	378.67	2,329.44
Newcastle Higher Community Council	1,916.96	31.22	378.67	2,326.85
Ogmore Valley Community Council	1,916.96	35.47	378.67	2,331.10
Pencoed Town Council	1,916.96	52.81	378.67	2,348.44
Porthcawl Town Council	1,916.96	71.52	378.67	2,367.15
Pyle Community Council	1,916.96	56.98	378.67	2,352.61
St Brides Minor Community Council	1,916.96	29.87	378.67	2,325.50
Ynysawdre Community Council	1,916.96	31.66	378.67	2,327.29

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. The calculation is based on a formula which takes account of the annual change in Consumer Price Index (CPI), and for the financial year 2025-26 the multiplier has increased to £0.568. Welsh Government said “We will also cap the increase to the non-domestic rates multiplier for 2025-26 to 1%, at a recurring annual cost to the Welsh budget of £7m. This is lower than the 1.7% increase that would otherwise apply from the default inflation of the multiplier in line with CPI and will benefit all ratepayers who do not already receive full relief”.

Non-Domestic (Business) Rates	2024-25	2025-26
National Business Rate Multiplier (set by Welsh Government)	56.2p per £	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

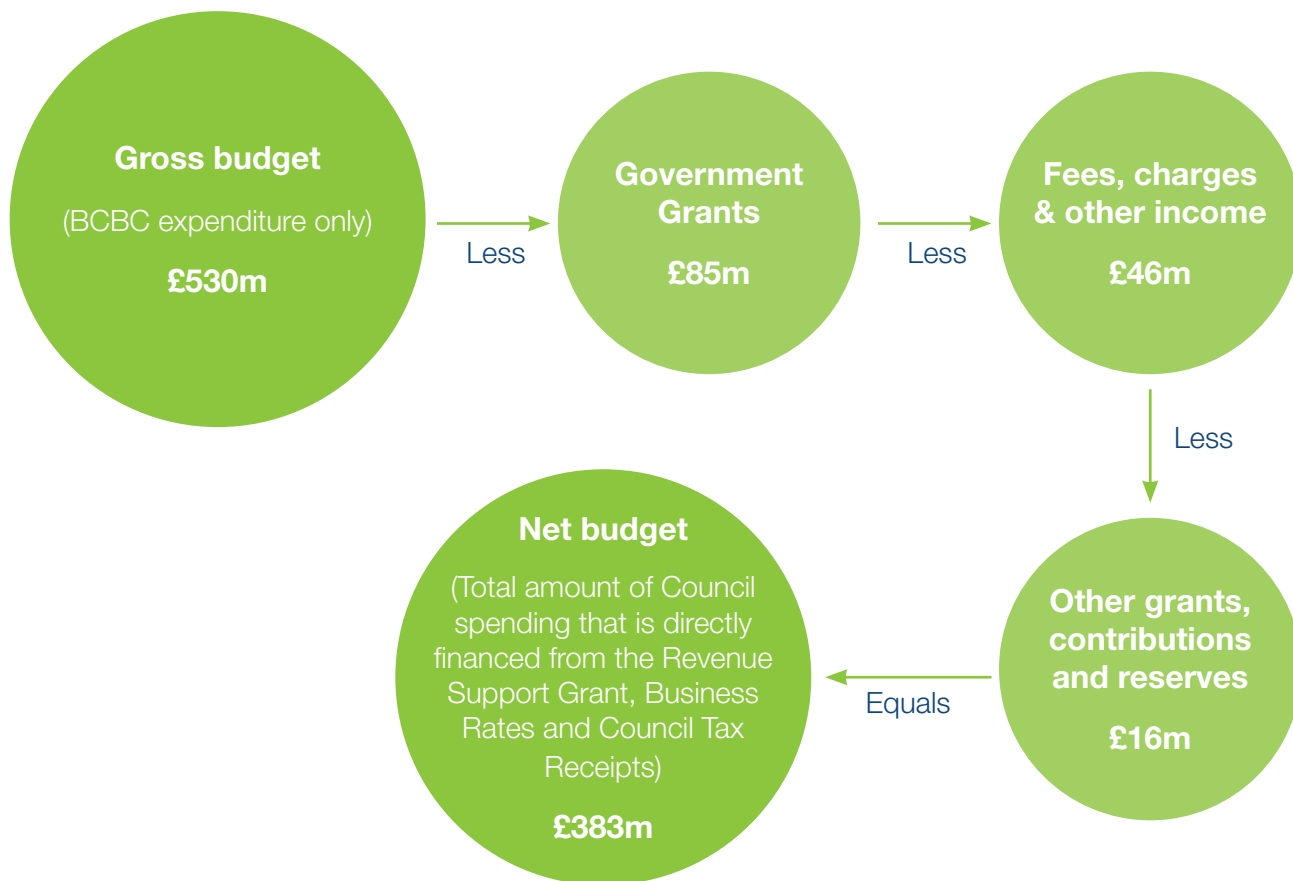
**Revenue budget
2025-26**

Section 3: Revenue budget 2025-26

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:



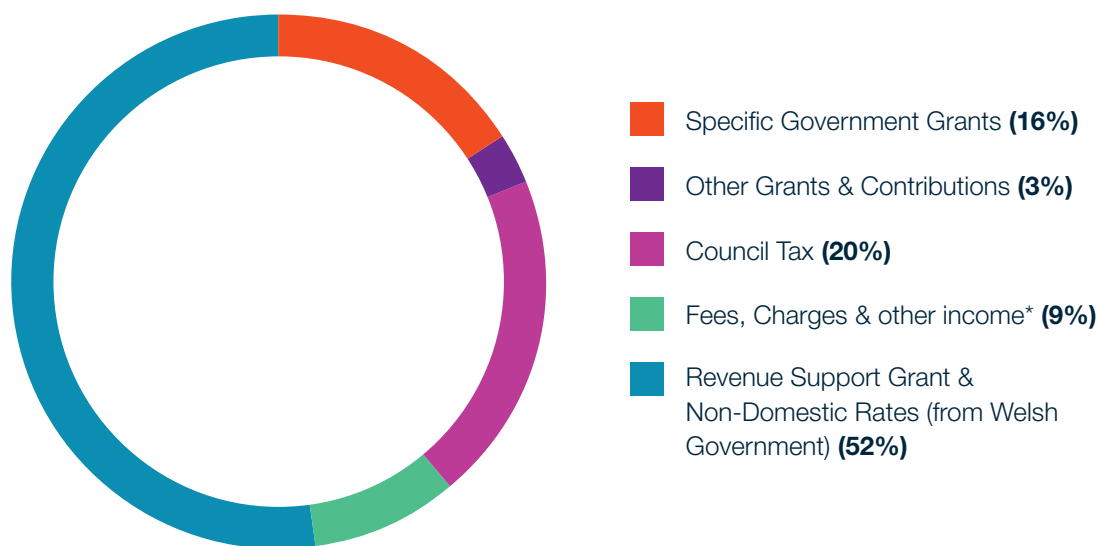
3.1.2 Revenue Budget

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 2025-26. The gross cost of revenue services provided by the Council in 2025-26 is £530 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 2025-26 Gross Revenue Income (£529.801m)



* Fees, Charges and Other Income includes transfers of funding from earmarked reserves (£3.972m), inter-directorate recharges (£7.696m), internal Income including contract related income (£9.583m) and income from customers and clients (£26.939m).

Where each £1 spent by the Council comes from



- 52p** Welsh Government Revenue Support Grant and Non-Domestic Rates
- 20p** Council Tax
- 16p** Specific Government Grants
- 9p** Fees, Charges and Other Income
- 3p** 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 2025-26 (£529.801m)

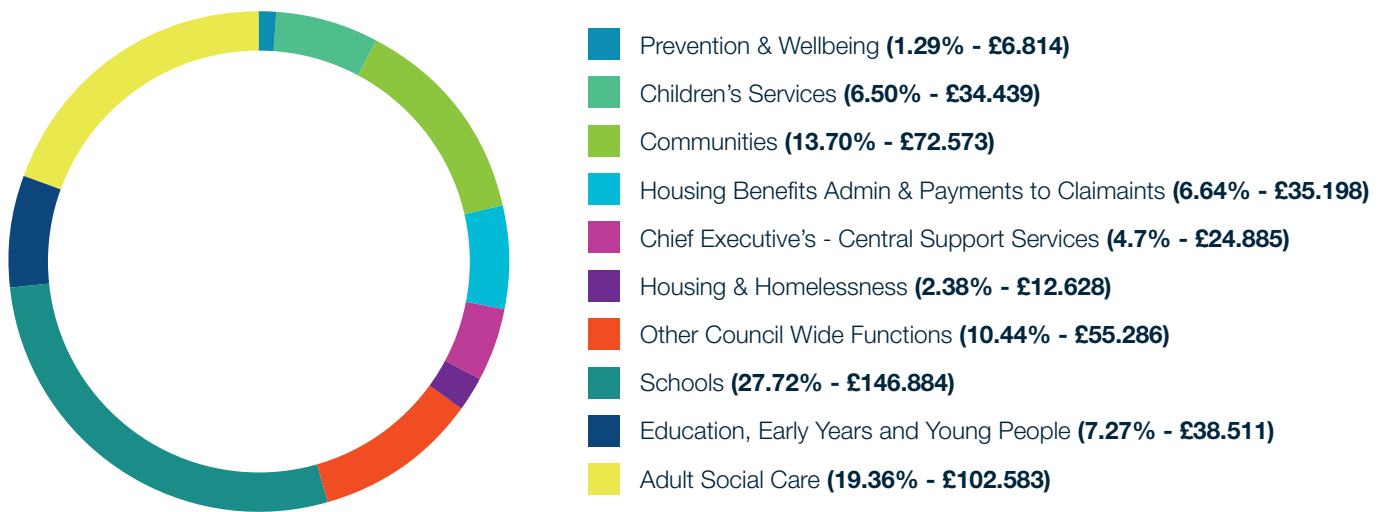


- Premises Related Costs (3.19% - £16.879m)**
- Transport Related Expenditure (3.77% - £19.991m)**
- Supplies & Services (11.63% - £61.604m)**
- Third Party Payments (23.41% - £124.037m)**
- Transfer Payments (11.10% - £58.790m)**
- Support Services (0% - £0.025m)**
- Capital Financing Costs (1.94% - £10.271m)**
- Employee Costs (44.96% - £238.204m)**

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 2025-26 (£529.801m)



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.

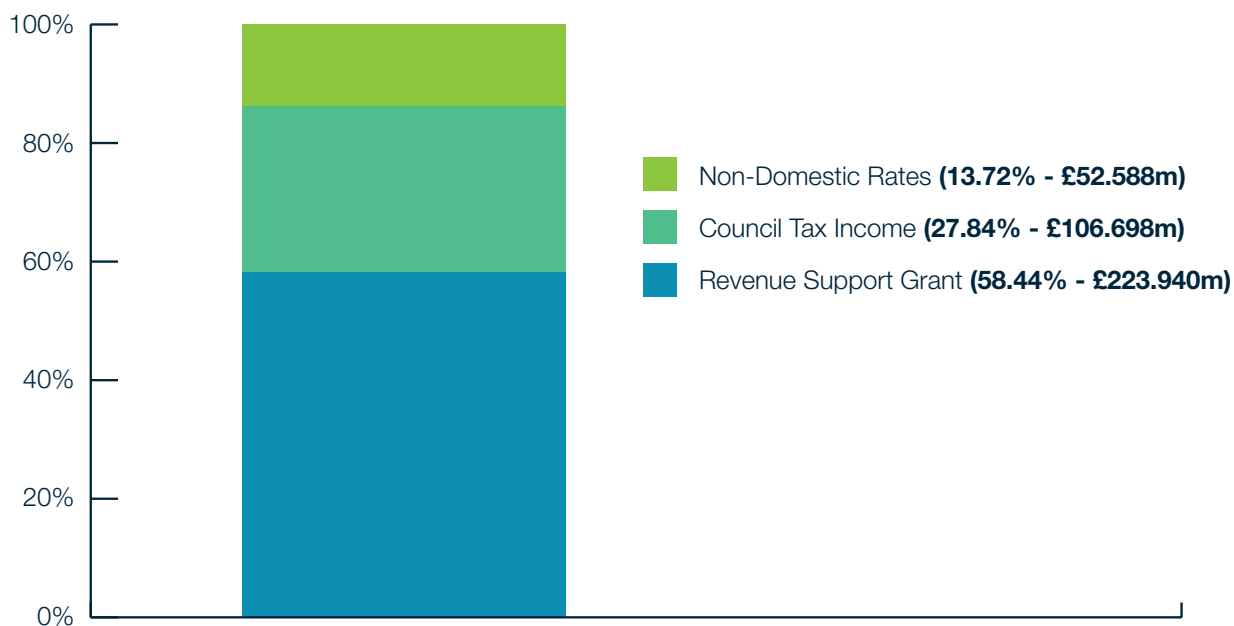
3.3 Net revenue budget

The charts below outline our net income and spending plans for 2025-26. The net cost of revenue services provided by the Council in 2025-26 is £383.226 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 2025-26:

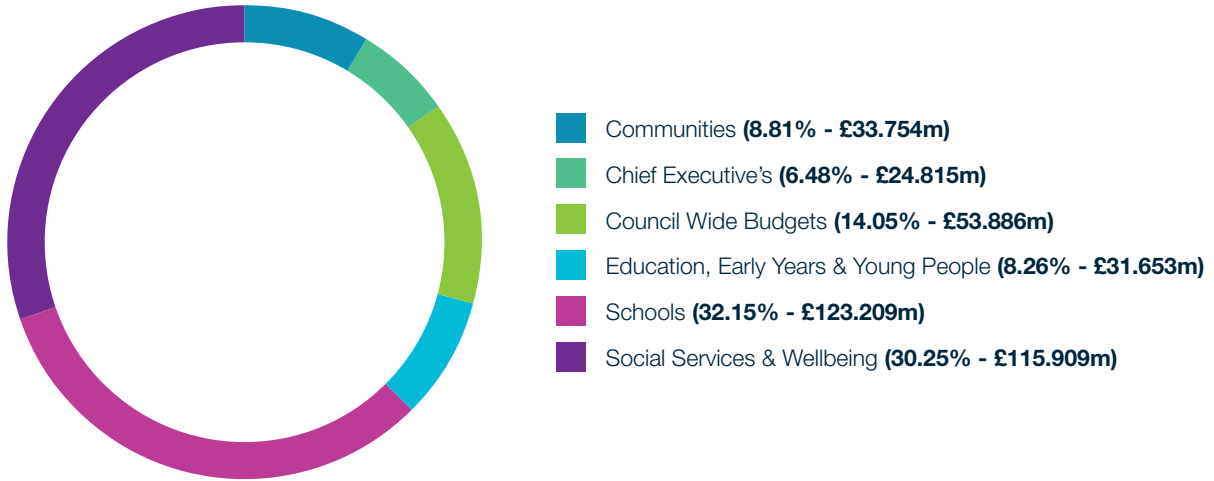
Funding of net revenue expenditure 2025-26
(Total £383.226m)



Net revenue budget by service

The chart below shows the net revenue budget of £383.226 million by service area:

Net service expenditure 2025-26 (£383.226m)



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	238.204	44.95
Premises Related Costs	16.879	3.19
Transport Related Costs	19.991	3.77
Supplies And Services	61.604	11.63
Third Party Payments	124.037	23.41
Transfer Payments	58.790	11.10
Support Services	0.025	0.01
Capital Financing Costs	10.271	1.94
Gross Budget	529.801	100
Grants and Other Income		
Specific Government grants	(84.716)	
Other Grants And Contributions	(16.264)	
Fees, Charges And Other Income	(45.595)	
Net Budget	383.226	

Notional breakdown of Band D council tax by service

A notional breakdown of the 2025-26 net revenue budget based on a Band D equivalent of £1,916.96 (4.5% 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	31.653	£158.33
Schools	123.209	£616.32
Social Services and Wellbeing	115.909	£579.80
Communities	33.754	£168.84
Chief Executive's	24.815	£124.13
Council Wide Budgets		
Capital Financing	5.958	£29.80
Levies	10.208	£51.06
Repairs And Maintenance	0.670	£3.35
Council Tax Reduction Scheme	17.054	£85.31
Apprenticeship Levy	0.750	£3.75
Pension Related Costs	0.430	£2.15
Insurance Premiums	1.363	£6.82
Other Council Wide Budgets	17.453	£87.30
Net Expenditure to be funded	383.226	£1,916.96

3.4 Net revenue expenditure by directorate

3.4.1 Education, Early Years and Young People overview

The Council is proposing to spend £155 million on services delivered by the Education Early Years and Young People Directorate in 2025-2026, 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 across Bridgend County Borough and one pupil referral unit. Schools are the biggest single area of spend of the Council.

In addition to the £123 million proposed budget to be initially delegated to schools in 2025-2026, 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 primary 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 in Heronsbridge School. 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 comprises of:

- Early Years and Childcare – including an ambitious Flying Start expansion programme.
- Education Engagement Team – leading on safeguarding in schools, support for vulnerable learners, school attendance and school exclusions.
- Bridgend Youth Service – both open access (youth clubs) and targeted interventions, including leading on support to those young people at risk of not securing education, employment or training.
- Bridgend Youth Justice Service – covering both statutory and preventative interventions to those children open to the service.

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

Net Budget 2024/2025 £	EDUCATION, EARLY YEARS AND YOUNG PEOPLE	Net Budget 2025/2026 £
	Learner Support	
6,830,460	Additional Learning Needs	8,953,880
6,830,460	Sub-Total	8,953,880
	Early Years and Young People	
1,296,230	Youth Service	-
3,299,780	Family Support	2,780,780
4,596,010	Sub-Total	2,780,780
	Strategy Performance and Support	
12,240,720	Business Support	13,062,180
363,080	Health and Safety	276,690
12,603,800	Sub-Total	13,338,870
	Schools Support	
574,780	School Improvement	733,730
(14,210)	School Music Service	44,410
560,570	Sub-Total	778,140
	Sustainable Communities for Learning	
3,874,280	Schools Modernisation	3,995,290
3,874,280	Sub-Total	3,995,290
	Strategic Management	
1,751,880	Strategic Management	1,806,040
1,751,880	Sub-Total	1,806,040
	Education Other	
113,268,000	Delegated School Budgets	123,209,000
113,268,000	Sub-Total	123,209,000
143,485,000	Total: Education, Early Years and Young People	154,862,000

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

Net Budget 2024/2025 £	CENTRAL EDUCATION, EARLY YEARS AND YOUNG PEOPLE	Net Budget 2025/2026 £
	Employees	
2,909,470	Teachers	3,133,370
283,940	Chief Officers	294,750
13,357,780	Officers	10,811,530
320,850	Youth Leaders	235,730
442,800	Soulbury Officers	428,620
25,000	Agency Staff	67,000
943,460	Staff Training and Historic Pension Costs	944,460
	Premises Related Expenditure	
21,500	Repairs and Maintenance	20,000
-	Maintenance of Grounds	15,000
20,770	Energy Costs	-
62,050	Rents	135,930
10,840	Business Rates / Council Tax	-
1,440	Water Services	-
2,100	Cleaning and Domestic Supplies	2,000
14,000	Shared Building Related Costs	14,000
2,800	Premises Insurance	2,800
22,620	Other Premises Related Costs	5,340
	Transport Related Costs	
10,700	Direct Transport Costs	3,450
34,070	Fleet Services Hire	12,650
9,647,000	Contract Hire and Operating Leases	10,647,170
5,700	Public Transport	4,200
106,430	Car Allowances	79,740

Net Budget 2024/2025 £	CENTRAL EDUCATION, EARLY YEARS AND YOUNG PEOPLE (continued)	Net Budget 2025/2026 £
	Supplies and Services	
443,650	Equipment, Materials and Furniture	375,290
1,819,150	Catering	1,782,390
11,760	Clothing, Uniforms, Laundry	11,970
60,870	Printing, Stationery, Etc.	40,430
4,240	Advertising	640
718,560	Grants and Subscriptions	131,610
172,890	Other Hired and Professional Services	151,890
58,530	Communications / Computing	50,440
3,900	Staff Expenses	2,500
1,786,740	Early Years Grants and ALN Provision	2,848,440
50	Insurances	50
2,750,430	Maesteg PFI Revenue Costs	2,841,110
	Third Party Payments	
1,622,490	Other Local Authorities and Joint Committees	664,630
2,026,250	Voluntary Organisations	1,796,250
54,230	External Contractors	54,540
	Support Services	
600	Departmental Administration	-
	Capital Financing Costs	
900,960	Prudential Borrowing Repayments	900,960
40,680,620	Total Expenditure	38,510,880
	Income	
(4,269,550)	Grants	(944,110)
(1,229,190)	Other Reimbursements and Contributions	(1,229,190)
(3,843,330)	Customer / Client Receipts	(3,843,330)
(1,121,550)	Recharges to other revenue accounts	(841,250)
(10,463,620)	Total Income	(6,857,880)
30,217,000	Total: Central Education, Early Years and Young People	31,653,000

3.4.1.3 Schools' delegated budgets: type of spend

School Type	Net Budget 2025/2026 £
Primary	59,561,170
Secondary	51,951,130
Special	11,696,700
Total	123,209,000

Net Budget 2024/2025 £	DELEGATED SCHOOLS BUDGETS	Net Budget 2025/2026 £
	Employees	
82,176,510	Teachers	90,990,600
28,767,090	Officers	30,373,400
80,300	Youth Leaders	83,310
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
2,358,690	Energy Costs	4,101,160
79,000	Rents	79,000
2,245,880	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	797,700
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 2024/2025 £	DELEGATED SCHOOLS BUDGETS (continued)	Net Budget 2025/2026 £
	Supplies and Services	
3,336,900	Equipment, Materials and Furniture	3,336,900
4,709,660	Catering	4,715,610
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
1,382,100	External Contractors	1,443,020
200	Highways - Safety and Aids	200
	Transfer Payments	
83,800	Clothing Grants	83,800
134,569,990	Total Expenditure	146,883,740
	Income	
(16,039,320)	Grants	(18,412,070)
(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)
(21,301,990)	Total Income	(23,674,740)
113,268,000	Total: Delegated Schools Budgets	123,209,000

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 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. 3 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 will 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 and a deficit in sufficiency of residential care resulting in some children being accommodated for some time in settings operating without registration. These 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 as preventatively to live well as independently as possible. Practice continues to be strength-based and 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), the need to increase the pay of staff to compete with retail and hospitality, and the increased reliance on agency staff (particularly registrant nurses), 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 2024/2025 £	SOCIAL SERVICES AND WELLBEING	Net Budget 2025/2026 £
	Adult Social Care	
29,543,450	Older People	28,480,300
5,944,300	Adult Physical Disability / Sensory Impairment	5,925,800
25,082,500	Adults Learning Disabilities	27,281,090
5,399,000	Adults Mental Health Needs	6,065,510
815,290	Substance Misuse and Mental Health Services	139,190
-	Assessment and Care Management	4,637,190
4,327,950	Wellbeing Management, Central Admin & Training	4,622,610
71,112,490	Sub-Total	77,151,690
	Prevention and Wellbeing	
5,819,460	Recreation and Sport	5,861,830
5,819,460	Sub-Total	5,861,830
	Childrens Services	
27,643,050	Childrens Services	32,895,480
27,643,050	Sub-Total	32,895,480
104,575,000	Total: Social Services And Wellbeing	115,909,000

3.4.2.2 Social Services and Wellbeing budget: type of spend

Net Budget 2024/2025 £	SOCIAL SERVICES AND WELLBEING	Net Budget 2025/2026 £
	Employees	
590,310	Chief Officers	609,780
48,645,370	Officers	52,061,720
294,360	Indirect Employee Expenses	351,390
43,780	Off Payroll Working (IR35)	46,390
	Premises Related Expenditure	
386,890	Repairs and Maintenance	416,890
17,000	Maintenance	-
43,190	Energy Costs	43,190
253,250	Rents	272,700
15,970	Business Rates / Council Tax	16,970
16,950	Water Services	16,950
1,000	Fixtures and Fittings	-
21,150	Cleaning and Domestic Supplies	31,650
53,930	Shared Building Related Costs	53,930
167,250	Other Premises Related Costs	143,850
	Transport Related Costs	
58,540	Direct Transport Costs	58,540
204,110	Fleet Services Hire	204,110
168,760	Hire and Leasing Of Vehicles	197,730
20,420	Travel Expenses	21,230
461,060	Car Allowances	448,530
	Supplies and Services	
651,260	Equipment, Materials and Furniture	703,480
556,460	Catering	568,580
24,650	Clothing, Uniforms, Laundry	19,650
80,500	Printing, Stationery, Etc.	82,860
30,000	Advertising	30,000
638,010	Other Hired and Professional Services including sports leisure management	567,520
955,770	Other Hired and Professional Services	907,420
194,510	Communications / Computing	180,900
80,260	Miscellaneous Supplies and Services	86,970

Net Budget 2024/2025 £	SOCIAL SERVICES AND WELLBEING (continued)	Net Budget 2025/2026 £
	Third Party Payments	
3,051,640	Other Local Authorities and Joint Committees	3,511,400
5,120,860	Voluntary Organisations	8,488,840
54,767,000	Purchase Of Care Packages (External) / Management Fees for Leisure and Culture	59,755,120
5,306,140	Fostering, Adoption, Special Guardianship Orders	5,661,760
219,040	Looked After Children, Care and Sundry Support Payments	214,070
7,011,330	Direct Payments	7,916,840
	Capital Financing Costs	
145,000	Prudential Borrowing Repayments	145,000
130,295,720	Total Expenditure	143,835,960
	Income	
(4,815,650)	Income	(6,195,930)
(7,950,130)	Grants	(8,072,990)
(12,215,120)	Other Reimbursements and Contributions	(12,998,450)
(136,810)	Customer / Client Receipts	(136,810)
(603,010)	Recharges to other Directorates (Internal)	(522,780)
(25,720,720)	Total Income	(27,926,960)
104,575,000	Total: Social Services And Wellbeing	115,909,000

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 2025-26 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 £27 million. The fact that schools and social services have had a high degree of financial protection in previous years has meant that the Council's other services have been under considerable pressure to make savings and, in many cases, we have had to reduce levels of service. However the services in the Communities Directorate have also been subject to service changes that have resulted in alternative delivery models that have increased productivity, as well as collaborative approaches that have increased both efficiency and service resilience. Investment in this area is proposed to continue into 2025-26.

The seven year waste collection contract with Kier ceased in March 2024 and a new interim contract with Plan B for a period of two years was procured. This is using the existing fleet and collection methodology. The Council is now in the process of determining its future waste services model from 2026 onwards, with the decision made at the Cabinet meeting on 19 November 2024 to bring the service back under Council control. Bridgend has been named as the top performing waste authority 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 following the pandemic. New operating arrangements at a lower cost were negotiated at the Materials Recovery and Energy Centre (MREC) in 2019-20 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 2025-26. A major challenge for the Council is how to continue to meet public expectations for many highly visible and tangible services when a reduction in the available overall Council budget inevitably means the Council will be less able to deliver these services to the same level and frequency. These services are often the ones the public identify with their council tax payments. Increasingly the Council will seek to enable and facilitate partnerships to help to deliver some services, including more meaningful engagement with local residents regarding the role they can play in working effectively with us.

The Council's strategy is to retain and maintain the most important public services in this area whilst driving ever greater efficiency, making some service reductions where we think it will have the least impact across Council services, recognising that this still may be considerable in some areas. We will also 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 most significant proposed change in this respect is the move of responsibility for the management and maintenance of sports fields and pavilions from the Council to user clubs and groups or local town and community councils. The Council has adopted a flexible approach to community asset transfer (CAT), utilising a streamlined CAT process, and ensuring that appropriate advice and both capital investment (from the CAT fund in the capital programme) and previously revenue support (from the sports club support fund) are made available. The Council has achieved considerable savings in recent years from transferring these assets and hopes to continue this direction of travel going forward. Reductions in spend in this area will allow us to protect our investment in the Council's priorities and in areas where we have far less ability to exercise control.

3.4.3.2 Supporting the economy

Whilst this is a Council priority, services such as regeneration and economic development, as discretionary services, have had to make considerable reductions to their budgets over recent years. The Council has delivered this by employing fewer but more highly skilled staff and focusing activity more narrowly on priority areas to maximise impact. 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) in April 2024. 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 underway 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 completed and opened in November 2024. Completion of the £10 million redevelopment and refurbishment of the Maesteg Town Hall, in November 2024, has brought state of the art community, music, performance and library facilities to the heart of the Llynfi valley, and will safeguard this 141 year old listed building for future generations. Council also adopted the Replacement Local Development Plan (LDP) in March 2024.

We are the first local authority in Wales to have an approved 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 was adopted by Council April 2024, following an Examination in Public by the Planning Inspectorate, and 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, including the Salt Lake site, the redevelopment of Maesteg Town Hall as stated above, and investment in initiatives to improve the town centre in Bridgend. This includes the development of a new £80 million Bridgend College Campus on the former police station site at Cheapside, in the town centre. The construction commenced in May 2024 with a completed college building anticipated by Autumn 2026. 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 over £20 million from the Shared Prosperity Fund (SPF) up to March 2025 to undertake various programmes with partners across the County, including training and new business start-up grants. The SPF will be extended for a transition year in 2025-26, ahead of wider local growth funding reforms. However, this is at a level that is around 40% lower than the current year's budget. In addition, the £18 million funding bid to the UK Government's Levelling Up Fund (LUF) for the complete refurbishment and restoration of the Grand Pavilion in Porthcawl was successful. Planning Permission has been granted, an enabling contract to strip out the building has been completed and the tender for the main construction works is now taking place. It is likely that a contractor for the works will be procured in Spring 2025.

3.4.3.3 Communities: services provided

Net Budget 2024/2025 £	COMMUNITIES	Net Budget 2025/2026 £
	Corporate Landlord	
87,190	Corporate Landlord Management	88,960
696,573	Total Facilities Management	738,020
1,806,327	Strategic Asset Management	2,528,260
48,790	Capital Design and Delivery	19,270
109,000	Community Asset Transfer	109,000
2,747,880	Sub-Total	3,483,510
	Strategic Management	
279,440	Strategic Management	286,390
279,440	Sub-Total	286,390
	Planning and Development Services	
(82,830)	Development Control	(332,640)
907,310	Development Planning	1,315,550
81,840	Building Control	95,530
(274,590)	Highways Policy and Development	(274,590)
631,730	Sub-Total	803,850
	Strategic Regeneration	
115,740	Conservation and Design	116,990
680,750	Regeneration Projects and Approaches	661,420
136,200	Regeneration Funding and Engagement	140,410
932,690	Sub-Total	918,820
	Economy, Natural Resources and Sustainability	
581,050	Climate Change Response	735,420
226,000	Countryside Management	228,850
456,640	Economic Resilience and Growth	466,540
77,090	Employability and Enterprise	78,600
71,730	Marine and Coastal Services	76,050
1,412,510	Sub-Total	1,585,460

Net Budget 2024/2025 £	COMMUNITIES (continued)	Net Budget 2025/2026 £
	Cleaner Streets and Waste Management	
447,430	Enforcement	304,550
1,779,490	Other Cleaning	1,821,370
3,873,860	Waste Disposal	3,992,280
6,830,620	Waste Collection	7,174,770
12,931,400	Sub-total	13,292,970
	Highways and Green Spaces	
8,282,770	Highways	8,985,150
156,440	Fleet Services	183,950
810,230	Traffic and Transport	1,318,670
125,290	Engineering Services	165,590
2,393,343	Parks, Playing Fields and Bereavement Services	2,729,640
11,768,073	Sub-total	13,383,000
30,703,723	Total: Communities	33,754,000

3.4.3.4 Communities budget: type of spend

Net Budget 2024/2025 £	COMMUNITIES	Net Budget 2025/2026 £
	Employees	
659,020	Chief Officers	681,070
21,092,353	Officers	23,904,250
503,530	Agency Staff	367,000
12,720	Indirect Employee Expenses	15,220
	Premises Related Expenditure	
1,892,860	Repairs and Maintenance	1,788,820
170,220	Maintenance Of Grounds	486,990
630,830	Energy Costs	1,043,290
500,110	Rents	446,210
797,480	Business Rates / Council Tax	1,032,940
109,590	Water Services	117,290
7,150	Fixtures and Fittings	7,150
322,950	Cleaning and Domestic Supplies	404,350
2,500	Shared Building Related Costs	2,500
14,050	Premises Insurance	14,050
74,117	Other Premises Related Costs	80,350
	Transport Related Costs	
1,025,780	Direct Transport Costs	1,074,790
176,870	Fleet Services Hire	176,870
4,628,520	Concessionary Fares and Transport Grants	6,146,620
4,700	Public Transport	3,640
455,360	Car Allowances	415,480
	Supplies and Services	
2,088,690	Equipment, Materials and Furniture	2,057,920
7,400	Catering	7,400
17,250	Clothing, Uniforms, Laundry	29,710
82,860	Printing, Stationery, Etc.	87,770
101,490	Advertising	105,120
620,683	Grants and Subscriptions	813,510
3,809,650	Other Hired and Professional Services	3,940,440
263,850	Communications / Computing	285,430
2,500	Staff Expenses e.g. conference fees	2,150
417,760	Miscellaneous Supplies and Services	948,960

Net Budget 2024/2025 £	COMMUNITIES (continued)	Net Budget 2025/2026 £
	Third Party Payments	
153,400	Direct Service Organisations (DSO)	157,630
175,720	Other Local Authorities and Joint Committees	252,270
101,320	Voluntary Organisations	101,320
17,675,860	Contractors	20,622,760
787,930	Highways - Structural	1,047,810
75,700	Highways - Cyclical	80,700
161,580	Highways - Safety and Aids	172,630
289,910	Highways - Winter Maintenance	306,150
801,260	Highways - Street Lighting	1,231,750
30,220	Highways - Technical Surveys	190,220
	Support Services	
25,000	Departmental Administration	25,000
	Capital Financing Costs	
1,828,540	Prudential Borrowing Repayments	1,897,970
62,599,283	Total Expenditure	72,573,500
	Income	
(8,903,410)	Grants *	(16,240,530)
(182,120)	Other Reimbursements and Contributions	(224,900)
(14,537,430)	Customer / Client Receipts	(14,672,410)
(5,054,130)	Internal Recharges	(4,881,350)
(3,218,470)	Earmarked Reserves	(2,800,310)
(31,895,560)	Total Income	(38,819,500)
30,703,723	Total: Communities	33,754,000

* The Shared Prosperity Fund (SPF) grant is only partially reflected in 2024-25 budget

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 internal support services across the Council. There are a number of proposed budget cuts for 2025-26 all of which will compromise the ability to support front line services and potentially reduce response times, necessitating a greater focus on priorities.

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. Considerable progress has been made in automating payments and the Council will continue to develop and extend this to a wider range of suppliers.

- **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; this is likely to continue into the new financial year as teams are restructured and new ways of working are considered.

- **ICT**

We are continuing to invest in the automation and digitalisation of services in line with our Digital Strategy 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 e.g. in social care, 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 Covid-19 and 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.

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 October 2024 this has increased to 248 households, representing a 199% 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. We are currently in the process of purchasing a number of Houses in Multiple Occupation (HMO's) to reduce our dependency on the holiday let sector and provide better accommodation to those in need.

- **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. The service is very lean and will have to prioritise caseloads on a risk assessed basis.

- **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 2025-26 the taxation service will aim to collect £131 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.

3.4.4.2 Chief Executive's: Services provided

Net Budget 2024/2025 £	CHIEF EXECUTIVE'S	Net Budget 2025/2026 £
	Chief Executive Unit	
488,590	Chief Executive Unit	413,210
488,590	Sub-Total	413,210
	Finance	
243,670	Internal Audit	260,770
3,538,740	Finance	3,945,800
3,782,410	Sub-Total	4,206,570
	Human Resources / Organisational Development	
1,869,280	Human Resources and Organisational Development	1,805,220
1,869,280	Sub-Total	1,805,220
	Partnerships	
439,730	Transformation	473,930
1,663,500	Customer Services and Engagement	1,734,330
2,103,230	Sub-Total	2,208,260

Net Budget 2024/2025 £	CHIEF EXECUTIVE'S (continued)	Net Budget 2025/2026 £
	Legal, Democratic and Regulatory	
2,154,130	Legal Services	2,377,450
1,807,420	Democratic Services	1,903,940
264,950	Procurement	302,910
1,478,910	Regulatory Services	1,390,940
5,705,410	Sub-Total	5,975,240
	ICT	
3,766,370	ICT	4,096,350
3,766,370	Sub-Total	4,096,350
	Elections	
175,860	Elections	182,370
175,860	Sub-Total	182,370
	Housing and Homelessness	
3,487,830	Housing and Community Regeneration	4,801,100
3,487,830	Sub-Total	4,801,100
	Business Support	
1,046,020	Business Unit	1,126,680
1,046,020	Sub-Total	1,126,680
22,425,000	Total: Chief Executive's	24,815,000

3.4.4.3 Chief Executive's budget: by type of spend

Net Budget 2024/2025 £	CHIEF EXECUTIVE'S	Net Budget 2025/2026 £
	Employees	
201,390	Chief Executive	195,040
401,270	Chief Officers	421,490
17,294,200	Officers	18,343,540
1,348,250	Members	1,486,320
6,000	Agency Staff	66,000
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	59,330
22,500	Hire and Leasing of vehicles	22,500
7,160	Travel Expenses	7,160
19,500	Car Allowances	19,500
	Supplies And Services	
208,640	Equipment, Materials and Furniture	208,640
910	Catering	910
770	Clothing, Uniforms, Laundry	770
221,560	Printing, Stationery, Etc.	221,560
43,170	Advertising	43,170
171,200	Grants and Subscriptions	171,200
1,945,360	Other Hired and Professional Services	2,224,080
2,909,790	Communications / Computing	3,225,300
1,100	Staff Expenses e.g. conference fees	1,100
2,641,720	Housing and Homelessness	3,705,700
139,690	Training and Disbursements	134,690
5,000	Mayoral - Hospitality Fund	5,000

Net Budget 2024/2025 £	CHIEF EXECUTIVE'S (continued)	Net Budget 2025/2026 £
	Third Party Payments	
2,254,710	Other Local Authorities and Joint Committees	2,179,890
194,280	Voluntary Organisations	194,280
6,187,070	Supporting People and External Contractors	6,187,070
33,364,230	Housing Benefits	33,522,230
69,713,020	Total Expenditure	72,710,690
	Income	
(42,345,070)	Grants	(42,923,790)
(1,328,470)	Other Reimbursements and Contributions	(1,338,830)
(1,302,740)	Customer / Client Receipts	(1,302,740)
(1,701,700)	Recharges to Other directorates and Services	(1,715,280)
(610,040)	Transfers from Earmarked Reserves	(615,050)
(47,288,020)	Total Income	(47,895,690)
22,425,000	Total: Chief Executive's	24,815,000

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 2024/2025 £	COUNCIL WIDE	Net Budget 2025/2026 £
	Council wide budgets	
7,052,110	Capital Financing	5,958,000
10,384,860	Levies	10,958,259
24,628,724	Other Council Wide Services	18,552,766
16,054,000	Council Tax Reduction Scheme	17,054,000
1,363,000	Insurance Premiums	1,363,000
59,482,694	Total: Council Wide	53,886,025

3.4.5.2 Council wide budget: type of spend

Net Budget 2024/2025 £	COUNCIL WIDE BUDGETS	Net Budget 2025/2026 £
	Employees	
430,000	Former Mid Glamorgan County Council Pension Costs	430,000
	Premises Related Expenditure	
420,000	Building Maintenance	420,000
445,000	Property Insurance	470,000
	Transport Related Costs	
97,000	Transport Insurances	119,000
	Supplies and Services	
47,154	Advertising	47,000
285,000	Building Maintenance Internal Fees and Insurance Claims Management Fees	285,000
23,690,270	Centrally held provisions for pay and price increases and other unavoidable costs	17,531,466
204,000	NDR Discretionary Relief	204,000
750,000	Apprenticeship Levy	750,000
379,000	Insurance Premiums	441,000
	Third Party Payments	
9,634,860	Levies (Including Fire Service)	10,208,259
	Transfer Payments	
16,054,000	Council Tax Reduction Scheme	17,054,000
	Capital Financing Costs	
5,167,050	Interest Payments	5,073,050
3,253,910	Minimum Revenue Provision	2,253,800
60,857,244	Total Expenditure	55,286,575
	Income	
(1,368,850)	Interest	(1,368,850)
(5,700)	Recharges to Other Directorates (Internal)	(31,700)
(1,374,550)	Total Income	(1,400,550)
59,482,694	Total: Council Wide Services	53,886,025



Section 4

**Capital budget
2025-26**

Section 4: Capital budget 2025-26

4.1 Capital budget 2025-26

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 2025-26 include:

- Sustainable Communities for Learning (Band B)
- Porthcawl Grand Pavilion
- Disabled Facilities Grants and other housing adaptation schemes
- Shared Prosperity Fund to support local investment.
- Playgrounds Refurbishments
- Highways Refurbishments

4.2 Funding of capital programme

4.2.1 The funding of the Capital Programme for 2025-26 is £124.863 million as detailed in the table below:

Funding	2025-26 £'M	%
General Capital Funding - Supported Borrowing	3.810	3.05
General Capital Funding - General Capital Grant	4.772	3.82
External Grants And Contributions	67.838	54.33
Prudential Borrowing (unsupported)	13.536	10.84
Capital Receipts	14.239	11.40
Earmarked Reserves	20.667	16.55
Revenue Contribution	0.001	0.01
Total Funding	124.863	100

4.3 Allocation of the capital budget

4.3.1 The Capital Budget of £124.863 million has been allocated as follows:

Service Areas	2025-26 £'M	%
Education, Early Years and Young People (Including schools)	82.781	66.30
Communities - Street Scene	8.165	6.54
Communities - Regeneration & Development	24.838	19.89
Communities - Corporate Landlord	4.721	3.78
Chief Executive's - ICT	0.400	0.32
Chief Executive's - Housing / Homelessness	2.530	2.03
Council Wide Capital Budgets	1.428	1.14
Total	124.863	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.2022)	146,136
Households (no of Dwellings)	66,011
Average House Price	£209,123 (Bridgend) £213,477 (Wales) (UK HPI Wales : June 2023)
Active Businesses	4,545
Percentage of Population Economically Active *	70.5% (September 2023)



The population of Bridgend increased from 146,135 to 146,743 a movement of 608 people between 2022 to 2023.

As of 30 June 2023, Bridgend was the seventh most densely populated of Wales 22 local authority areas, with the equivalent of 585.1 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 2025)	115,581
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

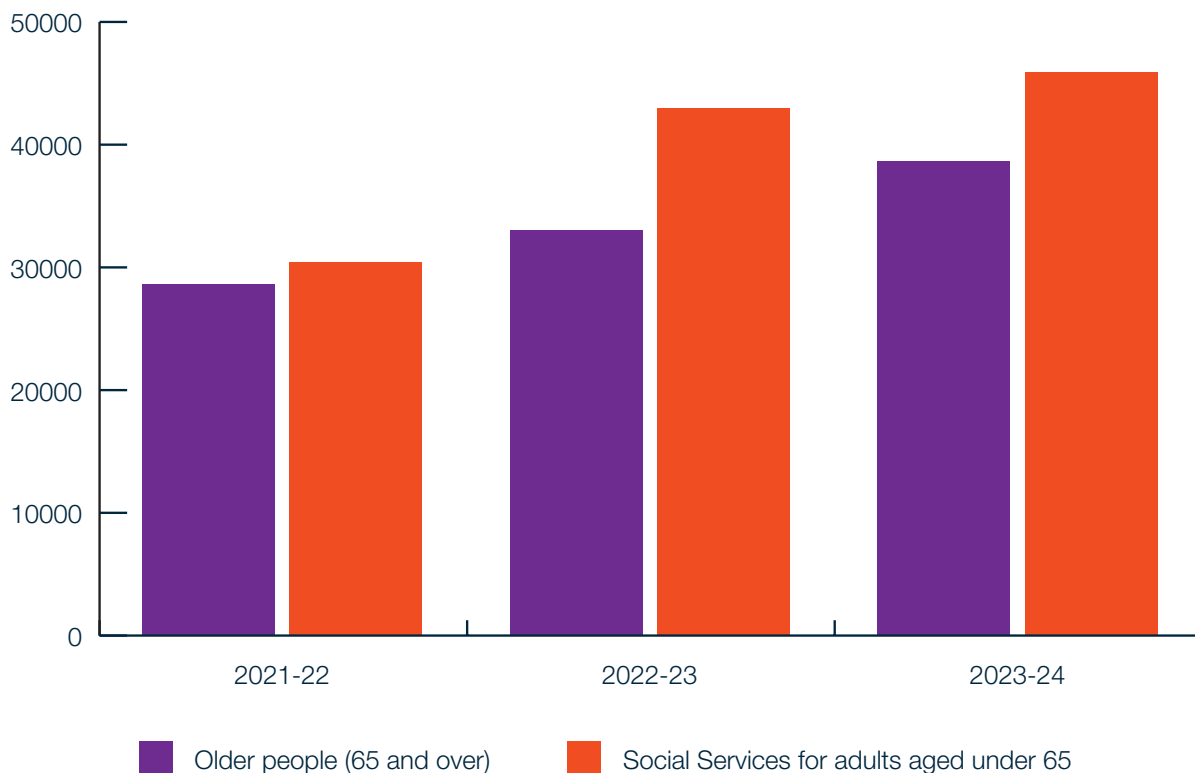
Pupil population at January 2024	Pupil No's
Nursery (aged 2 - 4)	1,579
Reception (aged 4 - 5)	1,453
Primary Yr 1 – Yr 6 (aged 5 - 11)	9,623
Secondary Yr 7 to Yr 11 (aged 11 - 16)	8,525
Secondary Yr 12 (aged 16 - 17)	821
Secondary Yr 13 (aged 17 - 18)	596
(aged 18 - 19)	19

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 22,616 pupils in total.

Type of educational establishment	Number	Number on roll (Jan 2024)
Primary schools (includes 2 infant and 1 junior)	48	12,524
Secondary schools	9	9,591
Faith schools (inc in above)	6	1,853
Welsh-medium schools (inc in above)	5	1,665
Special schools	2	439
Pupil referral unit	1	62

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 2023	Number of Children** 31 March 2024
Total Children Looked After by placement type:	400	370
Foster placements	280	240
Placed for adoption	5	10
Residential Homes	35	45
Placed with own parents or other person with parental responsibility	75	70
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 *. Data Source Stats Wales.

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 2023-24	670
Total street lighting units	19,666
Kilograms of residual waste generated per person 2023-24 (2022-23 133KG)	135
Percentage of waste reused, recycled or composted (anticipated 2024-25) (2023-24 72.8%)	73%
Percentage of street cleansing waste prepared for recycling (anticipated 2024-25)	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)	546
Built-up minor surfaced road length (km)	444

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

Chief Executive's

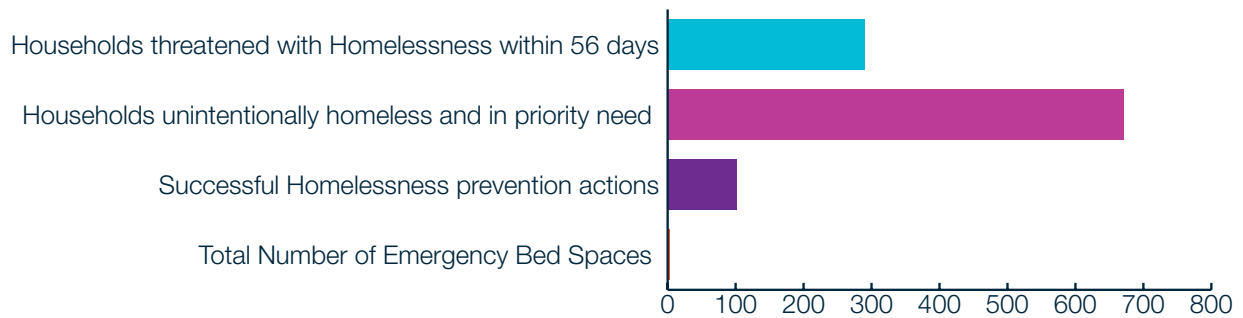
Service	Statistical Data
Regulatory Services	
Number of Trading Premises at March 2024	5,110
Number of Food Premises at March 2024	1,780
Customer Services	
Number of customers contacting the Customer Contact Centre via telephone 1 January 2024 to 31 December 2024	77,116
Number of customers contacting the Customer Contact Centre via email 1 January 2024 to 31 December 2024	11,779
Number of transactions carried out online by customers 1 January 2024 to 31 December 2024	83,781
Legal & Democratic Services	
Registered number of marriages 1 January 2024 to 31 December 2024	436
Number of new wedding premises licensed	1
Number of new Premises Licences issued 1 January 2024 to 31 December 2024	27
Number of new Personal licences to sell alcohol issued 1 January 2024 to 31 December 2024	63
Human Resources	
Corporate workforce FTE as at 31.12.2024	2,379.41
Schools workforce FTE as at 31.12.2024	2,152.20

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 2024, there were 6,447 households placed in temporary accommodation across Wales. This is an increase of 18% on 31 March 2023, and is the highest figure recorded since the introduction of the current legislation in April 2015. This equated to 47.8 per 10,000 households. The corresponding figure for Bridgend was 266 households, a rate of 42.6 per 10,000 households.

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

Housing & Homelessness 2023-24



The number of Rough Sleepers calculated at November 2024 in Bridgend was 5.

Homelessness can have a major impact on a person's and / or their family's life. It can be detrimental to a person's health, employment or education and training opportunities. Being 'threatened with homelessness' means you will not have a home within the next 56 days.

In 2023-24, 290 households within the borough were assessed as being threatened with homelessness within 56 days, and therefore owed a prevention duty, and of these 123 (42.4%) 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. Of those 1 is 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 31/1/2024	66,258
Council Tax - Net collectable Charge 2025-26 (Council element only)	£106,698,377
Non-Domestic Rates - Number of commercial properties as at 31/1/2024	5,445
Non-Domestic Rates - Collectable Charge as at 31/12/2024	£42,803,361
Council Tax Reduction Scheme Expenditure 2024-25 as at 31/12/2024	£16,425,028
Council Tax Reduction Scheme Caseload as at 1/1/2025	12,196
The total number of households with single person discount as of 31/12/2024	22,336
Number of Housing Benefit Claimants as at 31/12/2024	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.