

LLANTWIT FARDRE COMMUNITY COUNCIL
CYNGOR CYMUNED LLANILLTUD FAERDREF



EXTRA ORDINARY OF THE COUNCIL MEETING

30th January 2026

URGENT REPORT OF THE CLERK AND EXECUTIVE OFFICER

1. CORRECTION TO PRECEPT

- 1.1 The purpose of this report is to advise Members of the Community Council that the precept for 2026/27 was calculated using an incorrect base figure and to present options to correct this error.
- 1.2 During the review of the precept calculation, it was identified that the figure used to calculate the precept was the gross tax base figure (6,904.78) instead of the adjusted tax base figure of (6,714.90), resulting in a mismatch between the approved budget and the Band D council tax charge.
- 1.3 The error is limited to the calculation process and does not affect expenditure already incurred. Officers have reviewed the overall budget to identify options for correction that maintain financial transparency and minimise the impact on the service delivery.
- 1.4 The following options are for Members to consider for the correction

Option	Method	Financial Impact	Band D Council Tax	Service Impact
A	Keep budget unchanged; adjust Band D council tax to £58.38	No change to overall budget (396.074)	Increased to £58.98 (£1.62)	None
B	Reduce overall budget by £10,874	Overall budget reduced by £10,874 (385.200)	Retained at £57.36	Minimal (subject to identification of savings)

- 1.5 Option A maintains service budgets but requires an increase in Band D council tax of £1.62.
- 1.6 Option B retains the original Band D of £57.36 by reducing the overall budget by a £10,874.
- 1.7 The short fall could be taken from play park equipment budget heading reducing it from £30,000 to £25,000 and the street furniture budget heading reducing it from £25,000 to £20,000 and Tree Works from £3,000 to £2,126.

2. RECOMMENDATIONS

2.1 It is Recommended that the Council:

1. Notes that the 2026/27 precept was calculated using the gross tax base instead of the adjusted tax base figure.
2. Approves on of the following
 - Option A – Keep the budget unchanged and increase the Band D council tax to £58.98
 - Option B – Reduce the overall budget by £10,874 to retain the Band D council tax at £57.36

3. Conclusion

The Council should select the option that best balances financial accuracy with service delivery priorities.