

ANNUAL ESTIMATES OF INCOME AND EXPENDITURE FOR 2026/27 FINANCIAL YEAR

Each year the Community Council must consider all matters pertaining to determination of the Council's income, expenditure, balances and precept requirements for the next financial year having regard to the Accounts and Audit Regulations, the Council's own Financial Regulations and any decisions made during the Municipal year that may require a budget provision.

The Council under the Local Government Finance Act 1992 has a duty to meet Statutory requirements as a local precepting authority and in particular Section 50 of this Act which requires the Council to calculate its budget requirements each year. In calculating this budget requirement it must take into account:

1. the expenditure the authority estimates it will incur in the year in performing its functions;
2. such allowance as the authority estimates will be appropriate for contingencies in relation to expenditure for the year;
3. the financial reserves which the authority estimates it will be appropriate to raise in the year for meeting its estimated future expenditure; and
4. such financial reserves as are sufficient to meet so much of the amount estimated by the authority to be a revenue account deficit for any earlier financial year as has not already been provided for.

To be effective, Audit Wales has highlighted that Councils budget setting and monitoring arrangements must safeguard the Council from an over reliance on using reserves and the Council must ensure there is a sound system of internal control which facilitates exercise of the Council's functions and which includes adequate and effective financial management. There must be a proper understanding of the makeup of any reserves and effective controls to ensure they are used in line with their intended purposes.

DETERMINATION OF BUDGET AND PRECEPT REQUIREMENTS FOR 2026/27:

The Council must now consider all matters pertaining to determination of the Council's income, expenditure, balances (both General and Ear Marked Reserves) and precept requirements for the financial year 2026/27. In order to expedite the Council's consideration of its budget, the following resolutions were made at the Council's November 2025 meeting (Minute 87 November 2025 refers):

2. Service Level Agreements 2026/27: Members discussed the current and proposed Service Level Agreements for 2026/27 and ongoing contractual commitments. **Resolved -**

To confirm the continuation of all other existing Service Level Agreements for the next financial year as part of the budget setting process as follows :-

1. Shropshire County Council Payroll Service – (Year3 of 3)
2. Caia Park Partnership Open Access Youth Work for 8-18 year olds – (Year 2 of 3)
3. CAB Acton Outreach Worker for Acton Community Advice Service (Year 3 of 3)
4. Wrexham CBC Acton Playground Provision – (Annual ongoing)
6. Wrexham CBC School Crossing Patrols –Wrexham CBC (Annual ongoing)
7. Wrexham CBC Play Sufficiency Project with Staffed play provision at Little Acton (Year 2 of 3); and to implement the recommendations of the Youth Committee Meeting held on 12 November 2025 as follows:

“To extend the existing 3 year Play Sufficiency Project SLA with Wrexham CBC's Play Development Team so that from April 2026 there can be continuation in years 2 and 3 of the SLA of the School Holiday play sessions recently piloted successfully on the Fairways Estate, at cost of £2,093.90 for 1 session per week throughout the Easter, Whit, Summer & October

school holidays (total of 10 sessions excluding bank holidays & national Playday)

3.Budget Assumptions. *the Clerk work up detailed budget costings for consideration at the December 2025 Council meeting based on an assumption of 3.8% inflation.*

IT IS NOW RECOMMENDED THAT AFTER CONSIDERING THE INFORMATION BELOW AND TO BE PROVIDED AT THE MEETING, THE COUNCIL APPROVES:-

1. Provision of the necessary contractual funding for existing and committed Service Level Agreements for the next financial year(2026/27) as part of the budget setting process ;
2. The Council's Ear-Marked and General Fund Reserve requirements for 2026/27
3. The Council's Budget Requirements as set out in the document to be provided circulated separately taking account of the Council's priorities as stated in its current Annual Plan.
4. The Council's Precept Requirement which must be submitted to Wrexham County Borough Council by 23 January 2026, noting the Council's Tax Base for 2026/276 has been notified by Wrexham CBC as being 5716.

1. Annual Investment Strategy 2026/27:

Further to Minutes 28ii) June 2011, and 87.1 November 2025, to note the review of the Acton Community Council Investments Strategy and Financial Regulations will be completed once the six signatories have registered for online banking with Unity Trust Bank.

2. Service Level Agreements 2026/27:

To confirm the Service Level Agreements' contractual provisions within the Budget for the next financial year as part of the budget setting process:-

3. Review of Earmarked and General Fund Reserves for 2026/27

The Council in determining the financial reserves which it estimates will be appropriate to raise in the year for meeting its estimated future expenditure should take account of the existing earmarked reserves, the level of General Reserves for appropriate contingencies in relation to expenditure for the year; unplanned expenditure and boosting specific earmarked reserves from within the 2025/26 budget.

It is suggested the specific reserves for the Maesydre Power House; Playground equipment replacement and Little Acton Community Centre equipment/refurbishment/repairs be added to from this year's budget provision surplus. The existing level of Earmarked reserves can be viewed on Page 1 of the Q3 accounts that were submitted under agenda item 7.2 earlier in the meeting . (see page 14 of the Agenda pack)

4. Precept Requirements for 2026/27:

The Chief Finance and Performance Officer, Wrexham County Borough Council has indicated the Community Council's precept is required by 23 January 2026 and the Council Tax Base for 2026/27 is 5716 a reduction of 19 on the 2025/26 base.

This information is key and enables the Council to determine its Precept requirements for 2026/27. Members are reminded the Acton Community Tax base for 2025/26 was 5735 The Council must now consider the Council's Priorities and prepare a Draft budget and determine the Council's Precept requirement taking into account current commitments and any new provisions that the Community Council decides to support and earmarked and other reserve requirements.

BACKGROUND INFORMATION

A copy of the forward detail of the current and next year's budget will be circulated in advance of the meeting together with a schedule of last year, the current year and next year's budget provisions and an outline of a preliminary Precept calculation based on the draft budget requirements presented to Members.

To assist Members in their consideration and determinations, I have circulated a copy of information that was circulated in 30 November 2022 detailing the legislative framework the Community Council has to adhere to when determining its spending requirements and setting its precept. Included in this circulation was an extract of the Governance and Finance Toolkit issued to all Welsh Town and Community Councils.

DECLARATION:

Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.

DRAFT BUDGET EXPENDITURE FOR 2026/27

Carried Forward from 2024/25	£235,938.00
Precept 2025/26	£258,000.00
Interest (Estimated)	£4,939.00
VAT Repayment (Estimated)	£3,090.00
	£501,967.00

Less estimated expenditure 2025/26	- £238,311.00
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TOTAL	£263,656.00
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Estimated Expenditure 2026/27	£258,303.00
Less Estimated Balance	£263,656.00
Add Earmarked reserves	£180,392.89
Add adjustment to working balances	£86,000.00

Provisional Precept Requirement for 2026/27

£261,039.89*

Note This requirement figure reflects cessation of the Park Ranger SLA, retention of £5,000 for Park events and Friends Group. An increase of £10,000 to Community initiatives budget for Christmas Lighting

Historical Information: Acton Community Tax base

	Precept	Band D equivalent
2023/24 - 5711	£169,000	£29.59
2024/25 – 5691 – Budget level Precept Or Slippage level & just contractual commitments	£225,890	£39.69
2025/26 - 5735	£258,000	£44.98
2026/27 – 5716	£261,000	£45.66

See attached Sheets for underpinning background calculations

Earmarked balances for:

Elections/ Power House Repairs & revaluation/ Repairs& Replacement Play equipment / Acton CRC / Env Schemes/ Youth Projects/ Grant Monies/Locum Clerk/Crime prevention/ Little Acton Com Centre Equip&refurbishment

Prepared by Carole Roberts, Proper Officer and Clerk to Acton Community Council
Correct as at 19/1/26

Recommended In Year Transfers - 21/1/26 - CR

14/01/2026

Acton Community Council Current Year

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Earmarked Reserves

Account	2024/25 pfwd Opening Balance	In Year 2025/26 Net Transfers	Closing Balance	End Total 2025/26
320 EM Res - Elections	15,000.00		15,000.00	
322 EM Res - Power House/Valuation	2,000.00	+ 1,364.00	2,000.00	= 3,364.00
323 EM Res - Playground Equip Repl	85,869.58	+ 10,300.00	85,869.58	= 96,169.58
326 EM Res -Youth Projects Cfwd	5,908.49		5,908.49	
328 EM Res - Play Development	1,185.00		1,185.00	
329 EM Res- Locum Clerk Costs	7,390.00		7,390.00	
331 EM Res -LACC Equipment Refurb	41,125.89	+ 10,250.00	41,125.89	= 51,375.89
	<u>158,478.96</u>	<u>+ 21,914.00</u>	<u>158,478.96</u>	<u>180,392.96</u>
				(fund to 26/27)

Detailed Income & Expenditure by Projected Budget Heading 31/12/2025

Cost Centre Report

	Actual Year To Date	Projected Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 General Administration							
1076 Precept	258,000	258,000	0			100.0%	
1081 Little Acton CC Income	14	172	158			8.3%	
1090 Interest	3,840	4,939	1,299			73.7%	
General Administration :- Income	261,654	263,111	1,457			99.4%	0
4000 Bank Charges & Fees	26	26	0		0	100.0%	
4100 Employer's Costs	40,717	54,907	14,190		14,190	74.2%	
4103 Payroll Admin Charge	0	1,718	1,718		1,718	0.0%	
4105 Clerk's Expenses	2,122	3,109	987		987	68.3%	
4110 Equipment	250	3,723	3,473		3,473	6.7%	
4111 Legal / Translation	1,365	1,365	0		0	100.0%	
4115 Chain Plaque	0	25	25		25	0.0%	
4116 Replenish Chairs Charity A/c	2,000	2,000	0		0	100.0%	
4120 Annual Subscriptions	255	2,795	2,540		2,540	9.1%	
4125 Insurance	1,638	2,138	500		500	76.6%	
4135 Audit Fees	499	899	400		400	55.5%	
4140 Donations (S137)	4,450	8,625	4,175		4,175	51.6%	
4145 Conference fees/expenses	650	650	0		0	100.0%	
4155 Training - Staff	262	822	560		560	31.9%	
4160 Training - Members	420	1,062	642		642	39.5%	
4161 Members Remuneration	400	2,064	1,664		1,664	19.4%	
4165 Website/Data Protection	102	987	885		885	10.3%	
General Administration :- Indirect Expenditure	55,157	86,915	31,758	0	31,758	63.5%	0
Net Income over Expenditure	206,497	176,196	(30,301)				
200 Service level & Licence Agreem							
4205 Young Person Projects	26,105	49,058	22,953		22,953	53.2%	
4210 Seasonal Ranger Acton Park	0	41,795	41,795		41,795	0.0%	
4215 CAB Outreach Worker-ACAS	6,048	8,064	2,016		2,016	75.0%	
4220 Maesydre Power House	0	300	300		300	0.0%	
4225 Acton Playground Provision	3,187	27,958	24,772		24,772	11.4%	
4230 School Crossing Patrols (S137)	0	16,125	16,125		16,125	0.0%	
Service level & Licence Agreem :- Indirect Expenditure	35,340	143,300	107,960	0	107,960	24.7%	0
Net Expenditure	(35,340)	(143,300)	(107,960)				
300 Other Projects							
4300 Little Acton Community Centre	1,701	4,847	3,146		3,146	35.1%	

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Detailed Income & Expenditure by Projected Budget Heading 31/12/2025

Cost Centre Report

	Actual Year To Date	Projected Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4305 Community Streetscene	0	1,156	1,156		1,156	0.0%	
4310 Crime Prevention Projects	0	2,093	2,093		2,093	0.0%	
4320 Community Initiatives Fund	1,471	0	(1,471)		(1,471)	0.0%	
Other Projects :- Indirect Expenditure	3,172	8,096	4,924	0	4,924	39.2%	0
Net Expenditure	(3,172)	(8,096)	(4,924)				
<u>999 VAT Data</u>							
115 DNU - VAT on Receipts	3,600	0	(3,600)			0.0%	
VAT Data :- Income	3,600	0	(3,600)				0
Net Income	3,600	0	(3,600)				
Grand Totals:- Income	265,254	263,111	(2,143)			100.8%	
Expenditure	93,669	238,311	144,642	0	144,642	39.3%	
Net Income over Expenditure	171,585	24,800	(146,785)				
Movement to/(from) Gen Reserve	171,585	24,800	(146,785)				

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Annual Budget - By Centre

Note: Approved Budgets & Actual Expenditure for 2025/26

		Last year -2024/25		Current Year-2025/26 to 311225						Next Year-2026/27		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
100	General Administration											
1076	Precept	225,890	225,890	0	0	0	0	0	258,000	0	0	0
1081	Little Acton CC Income	0	0	0	0	0	0	0	14	1,680	0	0
1090	Interest	2,000	4,614	0	0	0	0	0	3,640	0	0	0
	Total Income	227,890	230,504	0	0	0	0	0	261,654	1,680	0	0
4000	Bank Charges & Fees	130	73	0	0	0	0	0	26	0	0	0
4100	Employer's Costs	53,350	51,364	0	0	56,124	0	56,124	40,717	58,256	0	0
4103	Payroll Admin Charge	480	1,375	0	0	1,445	0	1,445	0	1,783	0	0
4105	Clerk's Expenses	2,370	2,054	0	0	2,465	0	2,465	2,122	3,181	0	0
4110	Equipment	2,000	375	0	0	2,080	0	2,080	250	2,160	0	0
4111	Legal / Translation	3,880	0	0	0	3,880	0	3,880	1,365	4,027	0	0
4115	Chain Plaque	25	0	0	0	25	0	25	0	26	0	0
4116	Replenish Chairs Charity A/c	1,000	1,000	0	0	1,000	0	1,000	2,000	2,000	0	0
4120	Annual Subscriptions	2,715	2,691	0	0	2,823	0	2,823	255	2,930	0	0
4125	Insurance	2,113	1,614	0	0	2,197	0	2,197	1,638	2,280	0	0
4130	Elections	2,000	0	0	0	2,000	0	2,000	0	2,076	0	0
4135	Audit Fees	2,850	1,166	0	0	2,850	0	2,850	499	2,960	0	0
4140	Donations (S137)	12,500	9,550	0	0	12,500	0	12,500	4,450	12,975	0	0
4145	Conference fees/expenses	1,500	565	0	0	1,560	0	1,560	650	1,620	0	0
4150	Advertising	500	0	0	0	500	0	500	0	519	0	0
4155	Training - Staff	1,500	425	0	0	1,560	0	1,560	262	1,620	0	0
4160	Training - Members	3,840	360	0	0	3,993	0	3,993	420	4,145	0	0
4161	Members Remuneration	3,400	1,612	0	0	3,400	0	3,400	400	3,529	0	0
4165	Website/Data Protection	1,500	900	0	0	1,560	0	1,560	102	1,620	0	0

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Annual Budget - By Centre

Note: Approved Budgets & Actual Expenditure for 2025/26

		<u>Last year -2024/25</u>		<u>Current Year-2025/26 to 311225</u>						<u>Next Year-2026/27</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
	Overhead Expenditure	97,653	75,123	0	0	101,962	0	101,962	55,157	107,707	0	0
	Movement to/(from) Gen Reserve	<u>130,237</u>	<u>155,381</u>			<u>(101,962)</u>		<u>(101,962)</u>	<u>206,497</u>	<u>(106,027)</u>		
200	Service level & Licence Agreeem											
4205	Young Person Projects	48,230	43,230	0	0	50,159	0	50,159	26,105	52,065	0	0
4210	Seasonal Ranger Acton Park	38,573	38,573	0	0	40,578	0	40,578	0	5,000	0	0
4215	CAB Outreach Worker-ACAS	10,099	6,985	0	0	10,624	0	10,624	6,048	11,028	0	0
4220	Maesydre Power House	1,600	884	0	0	1,664	0	1,664	0	1,727	0	0
4225	Acton Playground Provision	16,515	6,693	0	0	17,175	0	17,175	3,187	17,828	0	0
4230	School Crossing Patrols (S137)	25,800	17,820	0	0	25,800	0	25,800	0	26,780	0	0
	Overhead Expenditure	140,817	114,185	0	0	146,000	0	146,000	35,340	114,428	0	0
	Movement to/(from) Gen Reserve	<u>(140,817)</u>	<u>(114,185)</u>			<u>(146,000)</u>		<u>(146,000)</u>	<u>(35,340)</u>	<u>(114,428)</u>		
300	Other Projects											
4300	Little Acton Community Centre	9,210	9,439	0	0	15,210	0	15,210	1,701	15,788	0	0
4305	Community Streetscene	5,000	3,022	0	0	5,000	0	5,000	0	5,190	0	0
4310	Crime Prevention Projects	5,000	1,800	0	0	5,000	0	5,000	0	15,190	0	0
4320	Community Initiatives Fund	5,000	1,905	0	0	5,000	0	5,000	1,471	0	0	0
	Overhead Expenditure	24,210	16,166	0	0	30,210	0	30,210	3,172	36,168	0	0
	Movement to/(from) Gen Reserve	<u>(24,210)</u>	<u>(16,166)</u>			<u>(30,210)</u>		<u>(30,210)</u>	<u>(3,172)</u>	<u>(36,168)</u>		
999	VAT Data											
115	DNU - VAT on Receipts	0	0	0	0	0	0	0	3,600	0	0	0
	Total Income	0	0	0	0	0	0	0	3,600	0	0	0

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Annual Budget - By Centre

Note: Approved Budgets & Actual Expenditure for 2025/26

	<u>Last year -2024/25</u>		<u>Current Year-2025/26 to 311225</u>						<u>Next Year-2026/27</u>		
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve	0	0			0		0	3,600	0		
Total Budget Income	227,890	230,504	0	0	0	0	0	265,254	1,680	0	0
Expenditure	262,680	205,475	0	0	278,172	0	278,172	93,669	258,303	*	0
Movement to/(from) Gen Reserve	(34,790)	25,029			(278,172)		(278,172)	171,585	(256,623)		