

## Agenda Item

<b>Subject</b>	<b>Levy 2024/25</b>	<b>Status</b>	For Publication
<b>Report to</b>	Authority	<b>Date</b>	7 December 2023
<b>Report of</b>	Assistant Director – Resources (CFO) And Director		
<b>Equality Impact Assessment</b>	Not Required	Attached	N/a
<b>Contact Officer</b>	Will Goddard, Head of Finance	<b>Phone</b>	01226 666421
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### **1 Purpose of the Report**

- 1.1 To approve the Levy for 2024/25 under the Levying Bodies (General) Regulations 1992.

### **2 Recommendations**

- 2.1 Members are recommended to:
- a. **Approve a total levy of £286,792 for 2024/25 in accordance with The Levying Bodies (General) Regulations 1992, to be allocated to the District Councils in proportion to their approved council tax base shares.**

### **3 Link to Corporate Objectives**

- 3.1 This report links to the delivery of the following corporate objectives:  
**Effective and Transparent Governance**

To uphold effective governance showing prudence and propriety at all times.

The approval of the Levy ensures the Authority demonstrates transparency and complies with regulations in the recovery of costs associated with the former South Yorkshire County Council and South Yorkshire Residuary Body.

### **4 Implications for the Corporate Risk Register**

- 4.1 The actions outlined in this report have no direct implications for the Corporate Risk Register.

### **5 Background and Options**

- 5.1 Responsibility for early retirement compensation payments awarded by the former South Yorkshire County Council and South Yorkshire Residuary Body passed to the Pensions Authority when it was created in 1988. The statutory instrument under which the Authority was created (*The Local Government Reorganisation (Pensions etc.) (South Yorkshire) Order 1987*) made provision for the four District Councils to reimburse the Pensions Authority for the cost of those payments on a proportional

basis according to the size of their population. The Levy is the mechanism by which that reimbursement is achieved.

5.2 The Levy is calculated in November each year based on an estimate of the costs of these payments in the following financial year less any balances owed to the councils. The total Levy amount is allocated to each district in proportion to their council tax base for the year.

5.3 The forecast outturn on the Levy account for 2023/24 is as follows.

Levy Account 2023/24	Balance Brought Forward 1 April 2023	Plus: 2023/24 Levy Income	Plus: Nov 2023 Forecast of Costs 2023/24	= Forecast Balance Owed (To)/From Districts at 31 March 2024
	£	£	£	£
Barnsley MBC	(6,307)	(57,444)	55,704	(8,047)
City of Doncaster Council	(8,014)	(74,450)	72,078	(10,386)
Rotherham MBC	(6,768)	(62,439)	60,484	(8,723)
Sheffield City Council	(13,575)	(130,279)	125,802	(18,052)
<b>Total</b>	<b>(34,664)</b>	<b>(324,612)</b>	<b>314,068</b>	<b>(45,208)</b>

5.4 The costs for 2024/25 have been estimated as £332,000; the estimation methodology takes account of actual movements in the costs during the current financial year and applies the inflationary increase expected to take effect in April 2024, which is forecast as 6.7% based on September 2023 CPI. Taking into account the estimated closing balance from 2023/24 of (£45,208) as per the table above, this results in a total Levy for 2024/25 of £286,792.

5.5 The estimated apportionment of the 2024/25 Levy, based on 2023/24 Council Tax Base shares, is shown in the table below. Please note the actual apportionment of the 2024/25 charges will be re-calculated to reflect the approved 2024/25 Council Tax Base figures for each district as soon as this information is available.

Levy 2024/25	Forecast Balance at 1 April 2024	Plus: Estimated 2024/25 Costs	= Total Levy 2024/25	Proportion
	£	£	£	
Barnsley MBC	(8,047)	58,885	50,838	17.73%
City of Doncaster Council	(10,386)	76,194	65,808	22.95%
Rotherham MBC	(8,723)	63,938	55,215	19.26%
Sheffield City Council	(18,052)	132,983	114,931	40.06%
<b>Total</b>	<b>(45,208)</b>	<b>332,000</b>	<b>286,792</b>	<b>100.00%</b>

## 6 Implications

6.1 The proposals outlined in this report have the following implications:

Financial	The issuing of the Levy to the four districts enables the Authority to recover costs relating to the former SYCC / Residuary Body.
Human Resources	None
ICT	None
Legal	The Levy approval as outlined in this report ensures that the Authority complies with The Levying Bodies (General) Regulations 1992.
Procurement	None

**Gillian Taberner**

**George Graham**

**Assistant Director – Resources  
& Chief Finance Officer**

**Director**

<b>Background Papers</b>	
<b>Document</b>	<b>Place of Inspection</b>
None	