

Agenda Item

Subject	Approval of the Levy 2025/26	Status	For Publication
Report to	Authority	Date	12 December 2024
Report of	Chief Finance Officer and Director		
Equality Impact Assessment	Not Required	Attached	N/a
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1 Purpose of the Report

- 1.1 To approve the Levy for 2025/26 under the Levying Bodies (General) Regulations 1992.

2 Recommendations

- 2.1 Members are recommended to:
- a. Approve a total levy of £286,847.00 for 2025/26 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 2024/25 is as follows.

Levy Account 2024/25	Balance Brought Forward 1 April 2024	Plus: 2024/25 Levy Income	Plus: Nov 2024 Forecast of Costs 2024/25	= Forecast Balance Owed (To)/From Districts at 31 March 2025
	£	£	£	£
Barnsley MBC	(8,341)	(51,351)	55,286	(4,496)
City of Doncaster Council	(10,883)	(66,733)	71,780	(5,836)
Rotherham MBC	(9,140)	(56,072)	60,309	(4,903)
Sheffield City Council	(18,921)	(112,636)	121,639	(9,918)
Total	(47,375)	(286,792)	309,014	(25,153)

5.4 The costs for 2025/26 have been estimated as £312,000; 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 2025, which is forecast as 1.7% based on September 2024 CPI. Taking into account the estimated closing balance from 2024/25 of (£25,153) as per the table above, this results in a total Levy for 2025/26 of £286,847.

5.5 The estimated apportionment of the 2025/26 Levy, based on 2024/25 Council Tax Base shares, is shown in the table below. Please note the actual apportionment of the 2025/26 charges will be re-calculated to reflect the approved 2025/26 Council Tax Base figures for each district as soon as this information is available.

Levy 2025/26	Forecast Balance at 1 April 2025	Plus: Estimated 2025/26 Costs	= Total Levy 2025/26	Proportion
	£	£	£	
Barnsley MBC	(4,496)	55,820	51,324	17.89%
City of Doncaster Council	(5,836)	72,473	66,637	23.23%
Rotherham MBC	(4,903)	60,892	55,989	19.52%
Sheffield City Council	(9,918)	122,815	112,897	39.36%
Total	(25,153)	312,000	286,847	100.00%

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

Background Papers	
Document	Place of Inspection
None	