

## Council Budget and Council Tax 2023/24 and Medium-Term Financial Strategy 2023/24 to 2026/27

Members are requested to retain this report and appendices for use in the following meetings:

- Performance Management Scrutiny Committee – 1<sup>st</sup> February 2023
- Cabinet – 6<sup>th</sup> February 2023
- Council – 20<sup>th</sup> February 2023

Please note that the agenda for each of the above meetings will be published 5 clear working days in advance of the respective meeting.

This report is published on the Council's website and available via the link below:

<https://braintree.cmis.uk.com/braintree/Meetings/tabid/70/ctl/ViewMeetingPublic/mid/397/Meeting/968/Committee/3/Default.aspx>

The Agenda for the above meetings are published on the Council's website. For further assistance in accessing the Agenda for the above meetings, please contact the Governance and Members Team at [governance@braintree.gov.uk](mailto:governance@braintree.gov.uk)

<b>Report Title:</b> Council Budget and Council Tax 2023/24 and Medium-Term Financial Strategy 2023/24 to 2026/27	
<b>Report to:</b> Cabinet	
<b>Date:</b> 6 <sup>th</sup> February 2023	<b>For:</b> Decision
<b>Key Decision:</b> No	<b>Decision Planner Ref No:</b> DP/2022/25
<b>Report Presented by:</b> Councillor Graham Butland, Leader of the Council and Councillor John McKee, Cabinet Member for Finance and Corporate Transformation	
<b>Enquiries to:</b> Phil Myers, Head of Finance, <a href="mailto:phil.myers@braintree.gov.uk">phil.myers@braintree.gov.uk</a>	

## 1. Purpose of the Report

- 1.1 To determine the 2023/24 revenue and capital budget, and Council Tax level to be recommended to Full Council, having regard to the Section 151 Officer's report on the robustness of the proposed 2023/24 estimates and adequacy of the level of reserves in Appendix F.
- 1.2 To agree the Local Council Tax Support Scheme (LCTS), the discretionary Council Tax discounts and exemptions, and discretionary Business Rate relief schemes that will be applied in 2023/24 and to recommend to Full Council.
- 1.3 To agree and recommend to Full Council the Capital and Investment Strategy for 2023/24 to 2026/27; the Treasury Management Strategy 2023/24; and the Pay Policy for 2023/24.
- 1.4 To receive and note the details of the updated General Fund Financial Profile and Medium-Term Financial Strategy for the period 2023/24 to 2026/27.
- 1.5 To agree arrangements for approving budget carry forwards and other related matters for the 2022/23 year-end process.

## 2. Recommendations

- 2.1 That it be **Recommended to Council** that the following be approved:
  - 2.1.1 The revenue budget for 2023/24 as set out in Appendices A and B to the report.
  - 2.1.2 The Braintree District Council's Local Council Tax Support Scheme for 2023/24 as detailed on the Council's website at [Local Council Tax Support Scheme](#).
  - 2.1.3 The Council Tax Support Fund as set out in Section 15 of the report and in accordance with Government Guidance, and to delegate to the Cabinet

Member for Finance and Corporate Transformation, in consultation with the Section 151 Officer, to determine the administration of any discretionary element.

- 2.1.4 The Council's discretionary fees and charges for 2023/24 as detailed in Appendix C to the report.
- 2.1.5 Delegated authority is given to the appropriate Cabinet Members to determine the level of charges where these are subject to third party information or agreed with external partners, or where in-year variations are required for commercial or concessionary reasons.
- 2.1.6 The Council's policy for Discretionary Business Rate Relief Schemes (under section 47 of the Local Government Act 1988, as amended), as detailed in Section 12 of the report, for 2023/24.
- 2.1.7 The Discretionary Council Tax discounts and exemptions, and premiums as detailed in Section 17 of the report, for 2023/24.
- 2.1.8 The Council's Pay Policy for 2023/24 as detailed in Appendix D to the main report, subject to the amounts of pay included being updated in line with the final agreed settlement for the cost-of-living award to be implemented with effect from 1<sup>st</sup> April 2023.
- 2.1.9 Establish the following new earmarked reserves: Cost of Living Reserve of £1m and an Economic Growth and Healthy Housing Strategies reserve of £427k, from the Council's 2023/24 allocation of New Homes Bonus.
- 2.1.10 The estimated movements on earmarked reserves as detailed in Appendix E to the main report, and the transfer of the residual balance held in the Covid-19 Contingency reserve to the General Fund unallocated balance.
- 2.1.11 The allocation of £500k of the unallocated New Homes Bonus reserve to provide interim funding for the Strategic Investment Team, including the feasibility reserve.
- 2.1.12 The allocation of up to £200k from General Fund balances to fund one-off initial costs related to the proposed introduction of charging for the collection of garden waste, such allocation is subject to the introduction of charging for the collection of garden waste being approved by Cabinet.

### **Capital**

- 2.1.13 The Capital bids for 2023/24 listed in Appendix G to the main report.
- 2.1.14 A Disabled Facilities Grants programme which matches the resources allocated to the Council from the Better Care Fund for 2023/24.

### **Capital and Investment Strategy and Treasury Management Strategy**

- 2.1.15 The Capital and Investment Strategy as detailed in Appendix H to the main report.
- 2.1.16 The Treasury Management Strategy as detailed in Appendix I to the main report.

## **Council Tax**

2.1.17 A Council Tax Requirement of £10,842,691 resulting in a Council Tax rate for 2023/24 of £194.31 for a Band D property.

### **2.2 That Cabinet agrees to:**

2.2.1 Delegate authority to the Cabinet Member for Finance and Corporate Transformation to agree requests for unspent budgets, at the 2022/23 year-end, to be carried forward to the following year, and final movements on earmarked reserves.

2.2.2 Approve all spend undertaken against revenue expenditure items or capital schemes which are recurrent and/ or reflect an annual programme of works, and for which an annual budget allocation has been included in the revenue and capital budgets approved by Full Council.

### **3. Executive summary of the Budget proposals**

3.1 Since Full Council agreed the budget for 2022/23, global events and a post-pandemic world has altered the economic backdrop to the 2023/24 budget adding extra challenge to achieving a balanced and resilient financial outlook.

3.2 Residents and businesses have been hit hard, with rising inflation leading to serious financial consequences causing households to struggle between paying for food, heating, mortgages, and other essentials. Businesses are facing increased costs and will struggle with investment as borrowing costs have also risen.

3.3 The Council is not insulated from these pressures either. The costs of providing our services have increased significantly, and decisions on capital investment are affected by higher borrowing costs. However, the way the Council has managed its finances over many years puts it in a strong position to face these difficult challenges head on.

3.4 This year's budget proposals therefore balance the need to support our residents through this difficult period, whilst also seeking to improve and invest in services, and at the same time address the structural budget gap.

3.5 Through the Council's ability to facilitate strong growth in affordable and other housing across the district, the Council has been able to generate a substantial allocation of New Homes Bonus (NHB) for 2023/24 of over £1.4m. In the past, NHB has been reserved for investment in growth, economic development, and the strategic capital investment programme. It is now right that a key priority must be to support our communities during this period of a cost-of-living crisis. In this regard, it is proposed to allocate £1m of this NHB to support vulnerable residents and those residents who in the past would not normally require support but for the exceptional circumstances they now face. To ensure that this funding is targeted and delivered in the most effective way, the Council will work closely with community partners on delivering a programme of support that focuses on a three-point plan through to March 2025:

- To **provide food security** and access to essential goods across the district, making it easier for everyone to reach, including those living in our most rural areas
- To **help the most vulnerable** by supporting community groups and organisations to do more. These groups are already doing some incredible work and are well placed to identify and support those who need help most.
- To **enable physical and emotional health and wellbeing** for anyone, especially young people, struggling to afford vital access to leisure activities and sports clubs

3.6 This package of support will be additional to the considerable effort and financial resources that are already been provided to support communities and was acknowledged through the recent scrutiny review on the Council's response to the cost-of-living crisis.

3.7 The proposed budget also delivers further investment in services and improving the way we work as an organisation. Extra funding is being provided for the following:

- To be involved in a new collaborative partnership with other Essex councils to litter pick and undertake other street cleansing of the A12 in a consistent and safe manner.
- To support the creation of a Programme Management Office which will support the organisation in its project and programme management, helping to deliver the Corporate Strategy and key priorities.
- Funding to retain the continuation of the Councillor Community Grant Scheme, allocating all Members in the new council £1,250 to be used to support community groups across the district.
- Provides over £400k of funding to deliver our Economic Growth and Healthy Housing Strategies which will be targeted at those issues identified as most important arising from the recent consultation.
- New capital investment of over £900k is proposed including spending on sports and recreation, carbon reduction improvements, and maintaining the Council's property assets, critical IT, and other essential equipment used to deliver services. This capital investment comes on the back of two years of significant investment in delivering on the ambition to grow and support businesses, provide residents with affordable homes, improve health facilities, and create employment opportunities.
- Major projects already included in the capital programme include over £4m for the Maltings Lane Community Centre, and we continue to work towards delivery of business units in Witham.

3.8 The proposed budget has had to allow for significant additional cost pressures on the Council from higher pay, and the increased costs of energy, fuel, and other goods and services which have been impacted by high inflation. Several of the Council's income budgets have been adversely impacted following the pandemic and societal behaviours and workstyles have changed.

- 3.9 The Council has also had to respond to reductions in funding from partners. For example, the withdrawal of funding for the Highway Rangers by the County Council means that we will have to cease providing that service.
- 3.10 Notwithstanding the investment outlined above, and if the Council is to continue to deliver for its residents and communities, it is important that the longer-term financial challenges facing the Council are addressed. This will be achieved through carefully planned and managed programmes, several of which are already in place or starting to take shape as outlined elsewhere in this report. To provide the time to ensure these programmes are effective, the budget proposes that £644k is taken from balances to meet the current shortfall in 2023/24, enabling a balanced budget to be set for the year. However, this means a larger task will be required to deal with the projected shortfall in 2024/25 and later years.
- 3.11 As part of the budget process for 2023/24, management have identified savings and additional income that total £397k with the majority deliverable for that year. Other difficult choices have also had to be considered. The budget sets out the proposed areas where further savings or changes to the way services are operated are being proposed which will achieve a reduction in ongoing spending of £281k across the period of the MTFS. Where possible the Council continues to explore with the Town Councils alternative arrangements where these can be agreed. Fees and charges have also been reviewed, taking account of the high level of pay and other inflation that is impacting the Council's costs, but also mindful that increases create additional financial pressures for service users. The proposed level of discretionary fees and charges are set out in the Appendices to the report and a prudent allowance of £125k of extra income has been included in the budget. Provision has also been made for the impact of changes to car parking tariffs and other savings from modernising this service. Proposals will be further considered at the Cabinet meeting on 13<sup>th</sup> March 2023, but for the purpose of financial planning, it is projected that changes will cover the current budget shortfall of around £200k after this source of income was hit badly by the pandemic.
- 3.12 Recognising the significant financial challenges faced by the Council, the budget report confirms the intention to introduce a charge for collection of green waste during the next financial year. This is a discretionary service which is currently funded by all local taxpayers whether they use the service or not. Further detail on this proposal will be considered by the Cabinet at the meeting to be held on 13<sup>th</sup> March 2023.
- 3.13 The recent provisional Local Government Finance Settlement, sets out revised referendum principles on what would be considered an excessive increase in council tax. The Council can increase its council tax rate by up to 3% in 2023/24 before a requirement for a referendum is triggered. This increased flexibility has been introduced by the government recognising that councils are facing difficult financial challenges. The tax rate that is approved will have an ongoing impact on the Council's future capacity to deal with its structural financial gap. Balancing this against the extra cost to local

taxpayers at this time, it is proposed that the Council Tax rate is increased by 2.5% resulting in a Band D Tax rate of £194.31 for the Council's share of the overall tax bill. This will mean an extra 9p per week on a Band D property. For those taxpayers that are on Local Council Tax Support, there will be up to £25 discount off their liability through a new Council Tax Support Fund. The Council will also be able to provide some discretionary assistance from this Fund, alongside existing schemes such as the Exceptional Hardship Fund, Discretionary Housing Payments Fund, the Money Advice Service provided through Citizens Advice, and support from our own Welfare Officers.

#### **4. Background**

- 4.1 The process of rolling forward the Council's four-year financial plan commenced with a report to Cabinet, on 5<sup>th</sup> October 2022, with an initial review of the Medium-Term Financial Strategy (MTFS) 2022/23 to 2025/26.
- 4.2 The Performance Management Scrutiny Committee received a report on the Cabinet's initial revenue budget and capital programme, including options and proposals for 2023/24 at its meeting held on 23<sup>rd</sup> November 2022. This was accompanied by a presentation by the Leader of the Council, and Cabinet Member for Finance and Corporate Transformation, with opportunity given to the Committee and all other Members to ask questions of the Cabinet on the proposals.
- 4.3 The Council received, on 19<sup>th</sup> December 2022, detail of the provisional Local Government Finance Settlement (LGFS) for 2023/24.
- 4.4 Cabinet Members and Senior Management have reviewed the current levels of the Council's discretionary fees and charges.
- 4.5 This report consolidates all the information, including final refinements to the assumptions, resulting in:
  - A proposed budget for revenue and capital for 2023/24.
  - The proposed level of the Council's share of the Council Tax Band D rate for 2023/24.
  - An updated Financial Profile and Medium-Term Financial Strategy for 2023/24 to 2026/27; and
  - A Capital and Investment Strategy and Treasury Management Strategy.

#### **5. Budget Strategy**

- 5.1 The Council's Budget Strategy (the Strategy) has been established for several years, which is to:
  - Be a low council tax authority
  - Have plans to deliver a balanced budget over the medium-term; and
  - Maintain a minimum level of unallocated balances (recently revised to £3m)

- 5.2 The approach to achieving this Strategy has been to deliver cost reductions and additional income without impacting on customers and service delivery.
- 5.3 Braintree District Council (the Council) has also progressed its ambition to invest in the district, most visible through the capital investment strategy and strategic projects. Funding for this investment has been through a combination of using the Council's own capital resources, including New Homes Bonus, external funding wherever possible, and by increasing prudential borrowing.
- 5.4 The Council Tax rate of £189.63 for 2022/23 is the fourth lowest tax rate of the twelve district/borough/ city councils in Essex, and significantly below the Essex average of £217.36. The average Shire District rate for England is currently £199.02.
- 5.5 Prudent levels of General Fund balances have been maintained, using balances only for short-term cost pressures or to take advantage of 'invest to save' opportunities, where balances would be later replenished. The level of General Fund balances (excluding earmarked reserved) was £6.1m at 1<sup>st</sup> April 2022.
- 5.6 The economic backdrop now means that achieving a balanced budget and delivering the MTFs has become significantly more challenging with high inflation, increased interest rates, greater volatility, and uncertainty, along with more scrutiny and regulatory changes. Residents and businesses currently face a cost-of-living crisis that will have an impact on demand for council services. Forecasting in this context is much more difficult and therefore sustained efforts is required to address the financial challenges whilst strengthening financial resilience.
- 5.7 The scale of the overall financial challenge facing the Council and the emerging strategy to ensure a sustainable MTFs position is set out in Section 21.

## **6. Government Funding**

6.1 The provisional Local Government Finance Settlement for 2023/24 (LGFS) was published by the Secretary of State for the Department for Levelling-Up, Housing and Communities (DLUHC) on 19<sup>th</sup> December 2022. The provisional settlement is once again for a single year. The provisional LGFS has been subject to statutory consultation, which closed on 16<sup>th</sup> January 2023. The Cabinet Member for Finance and Corporate Transformation responded to the consultation on behalf of the Council on 13<sup>th</sup> January 2023. The ministerial announcement on the final settlement for 2023/24 is, however, awaited at the time of writing this report. A verbal update will be provided at the meeting, as appropriate.

## **6.2 Core Spending Power**

6.2.1 The Government publishes a 'Core Spending Power' (CSP) statement to illustrate the resources which it calculates are available to an authority to deliver services.



6.2.2 For district councils the CSP consists of: Settlement Funding Assessment (SFA); assumed income from council tax, New Homes Bonus, and other grants. The CSP figures for this Council are provided in the table below:

<b><u>Core Spending Power</u></b>	<b>2022/23</b>	<b>2023/24</b>	<b>Change</b>
	<b>£</b>	<b>£</b>	<b>%</b>
Business Rate Baseline & Indexation Compensation	3,843,309	4,233,610	
New Homes Bonus	1,656,948	1,426,669	
Revenue Support Grant <sup>1</sup>	173,070	173,126	
Rural Services Delivery Grant	23,217	23,217	
Lower Tier Services Grant	159,517	-	
Services Grant	240,380	135,450	
Funding Guarantee	-	448,616	
<b>Government Support</b>	<b>6,096,441</b>	<b>6,440,688</b>	<b>5.6%</b>
Assumed Council tax Requirement	10,421,496	10,884,147	<b>4.4%</b>
<b>Total Core Spending Power</b>	<b>16,517,937</b>	<b>17,324,835</b>	<b>4.9%</b>

<sup>1</sup> Restated to include grants now rolled into RSG previously paid separately

6.2.3 The Government's assessment is a CSP of £17.3m, an increase of £807k or almost 5% over 2022/23. This increase is below the headline national average of around 9%.

6.2.4 The main elements of the increased spending power are a 3% funding guarantee, greater flexibility to raise council tax, and linkage of retained business rate income to the Consumer Price Inflation (CPI).

6.2.5 The increase in spending power for the Council breaks down as:

- 5.6% increase in government-funded spending power (everything except council tax) – this is 37% of CSP
- 4.4% increase in council tax requirement, including the increase to council tax base and assuming the Council utilises the maximum 3% increase – 63% of CSP.

6.2.6 New Homes Bonus is one element of CSP, which the Council has previously used for investment purposes rather than supporting the revenue account on day-to-day spending.

### **6.3 Settlement Funding Assessment**

6.3.1 The Settlement Funding Assessment (SFA) consists of two elements: Revenue Support Grant and Business Rates Baseline.

6.3.2 **Revenue Support Grant (RSG)** has been modified to include grants that were previously allocated separately. The relevant grants rolled into RSG are the Local Council Tax Administration Grant (£129k) and the Family Annexe Council Tax Discount Grant (£43k). In 2022/23 the Council received £555 of RSG which was solely due to rolling in the Individual Electoral Registration Grant. This element has been increased by CPI, giving a provisional total RSG amount of £173k.

- 6.3.3 **Negative RSG** has again been deferred. This relates to planned reductions in funding during the period of austerity where proposed cuts in grant exceeded RSG entitlement and therefore an adjustment was to be made to the amount of business rates income. For the Council this amounted to an ongoing reduction of £291k that was originally planned to be made in 2019/20.
- 6.3.4 **Business Rates Baseline.** This is the Government's assessment of a local authority's spending need which is expected to be funded through the local share of the business rate retention scheme. The amount has been assessed as £3,617,417, a 3.7% increase on the 2022/23 amount. As the Government has announced a further freeze on the Rating Multiplier paid by businesses, compensation will be paid to councils for the loss of income. The amount assessed as payable is £616,193 which is an increase of almost £260k over 2022/23. The combined effect of this increase and the rise in the baseline is broadly equivalent to a CPI uplift in income. The actual amount of business rate income receivable by the Council will be determined by calculation of the taxbase which is referred to in Sections 11 and 12.
- 6.3.5 Government had previously committed to carry out a Review of Relative Needs and Resources and a reset of accumulated business rates growth; however, it has now been confirmed that these will not be implemented in the current Spending Review period.

#### **6.4 Rural Services Delivery Grant**

- 6.4.1 The Rural Services Delivery Grant recognises that there are additional costs associated with local service delivery in rural areas. The Government has proposed to maintain the total amount distributed to that in the current year and to apply the same distribution methodology.
- 6.4.2 This funding is given to the top quartile of local authorities based on the 'super-sparsity' indicator, which ranks authorities by the proportion of the population which is scattered widely, using Census data, and weighted towards authorities with the sparsest populations.
- 6.4.3 The Council's allocation remains at £23,217.

#### **6.5 Lower Tier Services Grant**

- 6.5.1 A Lower Tier Services Grant was received in 2021/22 and 2022/23 which was paid to local authorities with responsibility for services such as waste collection, homelessness, planning, and leisure services etc. The amount received in 2022/23 was £159,517. This grant is to be repurposed to provide the funding guarantee (see below). The MTFs Financial Profile had previously assumed this as ongoing funding.

#### **6.6 Services Grant**

- 6.6.1 The Services Grant was introduced as a "one-off" unringfenced grant in 2022/23, which was allocated in part to recognise the vital services delivered by local government, but also to cover the increase in employer National Insurance Contributions, which came into effect from April 2022. The

government had intended reviewing how this grant would be used in future years.

6.6.2 The total sum allocated through Services Grant has been reduced in part to reflect the reversal of the NI increase, but also to reallocate to other spending programmes as well as funding increased RSG. A small proportion is being held back as contingency and may be allocated in the final LGFS.

6.6.3 The Council has been provisionally allocated £135,430. The MTFs Financial Profile had assumed a repeat allocation of the amount received in 2022/23 of £240,380.

## **6.7 Funding Guarantee**

6.7.1 The provisional LGFS includes a new one-off funding guarantee. This new guarantee is to ensure that all councils will see at least a 3% increase in their Core Spending Power before any decisions about organisational efficiencies, use of reserves or council tax levels.

6.7.2 The Council has been provisionally allocated £448,616. This is assumed a one-off grant in 2023/24.

6.7.3 The combined effect of the changes to RSG, the Lower Tier Services Grant, the Services Grant, and the Funding Guarantee is a net increase in funding from that previously assumed in 2023/24 of £184,225. However, the assumption for 2024/25 and beyond is that previous funding assumptions will reduce by around £24k per annum.

6.7.4 The government has indicated that the core LGFS for 2024/25 will continue in a similar manner as for 2023/24 in terms of RSG and the business rate baseline being uplifted in line with September 2023 inflation. Local authorities may also receive additional funding subject to the proposed Extended Producer Responsibility for Packaging coming into force during 2024/25. However, the government will assess the impact of this potential new funding source on the relative needs and resources of councils, particularly shire district councils.

## **6.8 New Homes Bonus**

6.8.1 The New Homes Bonus (NHB) was introduced in 2011 to provide an incentive for local authorities to encourage housing growth in their areas. A baseline level of housing growth was introduced from 2017/18 of 0.4% which must be exceeded to receive any NHB. It is only growth above this baseline that is recognised for NHB.

6.8.2 The Government has previously indicated an intention to reform the NHB scheme, and previously consulted on potential changes.

6.8.3 The provisional LGFS proposes to continue to allocate NHB for 2023/24 using the same methodology as that which applied in the current year with entitlement paid for one year only. The proportionate split of 20:80 between upper and lower tier authorities will continue to apply, and a premium of £350 per home is retained for delivery of affordable homes.

- 6.8.4 The Council has been notified that its provisional entitlement is £1,426,669, which is based on an increase in Band D equivalent dwellings of 1.34% or 858 units above the 0.4% baseline. In addition, the allocation recognises delivery of 279 affordable homes.
- 6.8.5 The Council has previously adopted a policy of using NHB for capital investment and to support programme delivery and economic development. However, the last three years have seen communities go through some of the most difficult challenges faced in a generation. Whilst residents and businesses have been trying to recover from the impact of the Covid pandemic, other global events have now led to a cost-of-living crisis. This is having a significant impact on the most vulnerable and disadvantaged, but also impacting those who may not have previously needed support or help. It is therefore proposed that, subject to confirmation of entitlement, £1m of the 2023/24 NHB allocation is set aside to support the residents of the Braintree District over a two-year period. This will supplement the investment already made through use of our existing funds and resources, and through our proposed use of the Shared Prosperity Fund allocation. Plans on how best to use this funding will be developed with partners and proposals reported back to Full Council.
- 6.8.6 It is proposed to use the balance of the 2023/24 NHB allocation to provide funding to deliver the Economic Growth and Healthy Housing strategies, with details to be developed following the consultation period currently underway.
- 6.8.7 The Council holds a balance of NHB from previous year allocations of £1.5m of which £500k is proposed to be set aside to provide additional short-term funding for the Strategic Investment Team whilst the longer-term resourcing needs for this team are assessed ahead of 2024/25. The residual balance of NHB will be allocated on a case-by-case basis.

## **6.9 Housing Benefit Administration Grant**

- 6.9.1 Notification of the provisional Housing Benefit Administrative Subsidy was received from the Department for Work and Pensions (DWP) on 21<sup>st</sup> December 2022 and provides a core funding allocation of £329,947 (£336,768 in 2022/23). The reduction in entitlement is due to the assumed number of claimants transferring to Universal Credit.

## **6.10 Homelessness Prevention Grant 2023/24 and 2024/25**

- 6.10.1 On 23<sup>rd</sup> December 2022, the DLUHC announced the allocations of Homelessness Prevention Grant (HPG) for 2023/24 and 2024/25, with this Council allocated £437,734 and £458,024, respectively.
- 6.10.2 Allocations include extra funding over the next two years to support the expansion of priority need to those who are homeless because of domestic abuse.
- 6.10.3 The equivalent amount received in 2022/23 was £423,137.

6.10.4 Alongside these allocations the government has published its response to the consultation that was previously undertaken on the approach to distribution of HPG. For 2023/24 and 2024/25 a new formula is being used; however, to provide stability changes are being phased in so that no authority will see a cash loss in their allocation when compared to 2022/23.

6.10.5 HPG is a ringfenced grant to ensure local authorities are fully resourced to take action to prevent homelessness and to continue to embed the changes required through implementation of the Homelessness Reduction Act.

6.10.6 Two new grant conditions are being introduced:

- A requirement to provide a spend declaration.
- The requirement for LAs to submit accurate Homelessness Case Level Information Collection (H-CLIC) data with the department retaining the right to claw back up to 10% of funding where this condition has not been met without good cause.

6.10.7 It is proposed that HPG continues to provide funding for the additional members of staff engaged in the Housing service to ensure the requirements of the new duties of the Homelessness Reduction Act are met, as well as meeting other service costs within the base budget that are incurred necessarily on HPG related specific interventions.

## **7. Financial Assumptions Update**

### **7.1 Review of prior year assumptions included in the Financial Profile**

7.1.2 The Financial Profile includes the consequences for 2023/24 of the planned priority investments and unavoidable budget changes which were identified in previous years, including the following one-off item:

**Enterprise Centre, Horizon 120** – the original business case for this project identified a net revenue cost in the first two years of operation: £309k in 2022/23 and £121k in 2023/24, before then making an annual surplus of £52k. The costs in 2022/23 and 2023/24 were agreed to be met from the unallocated General Fund balance.

### **7.2 Provision for Inflation and Other Costs**

7.2.1 Key assumptions covering pay, inflation, interest income etc. reflected in the Budget and updated MTFS Financial Profile are set out in **Appendix A**.

### **7.3 Pension Fund Triennial Review and Contributions**

7.3.1 The preliminary results of the actuarial valuation as at 31 March 2022, for the Essex Pension Fund ('the Fund') have been provided. A full valuation report will be published by 31 March 2023.

7.3.2 The results show that the overall position of the Fund has improved since the review undertaken at 31<sup>st</sup> March 2019, with the Fund now in surplus with a funding level of 102.3%. Based on the Council's membership details and

portion of assets and liabilities, this shows an improved funding position of 115%, an increase over the previous valuation of almost 12%.

- 7.3.3 Performance of the Fund over the three-year period between valuations reflect better than expected investment returns, inflation being lower, and demographic changes. These have been partially offset by higher assumed future inflation, changes to the fund’s stability reserve, and allowance for changes to pension entitlements following a legal challenge on previous reforms to public sector pension schemes.
- 7.3.4 Whilst the position for the Fund as a whole and that of the Council’s portion has improved, risks from global events and financial market conditions have deteriorated since the valuation was conducted and which could persist through to the next valuation date.
- 7.3.5 Employer contributions to the Fund comprise two elements: a primary rate, which is set to cover the annual cost of benefits accrued; and, if necessary, a secondary rate which reflects any adjustments required including any requirement to recover a deficit funding position.
- 7.3.6 The proposed minimum contribution rates for the three-year period 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2026 for the Council are detailed below:

<b>Contribution Rate Results</b>				
	<b>Prev. Certified</b>	<b>2022 Valuation</b>		
Year ending:	<b>31.3.23</b>	<b>31.3.24</b>	<b>31.3.25</b>	<b>31.3.26</b>
Primary Rate	20.3%	22.1%	22.1%	22.1%
Secondary rate	- <sup>1</sup>	-	-	-

<sup>1</sup> For the 2019 valuation a deficit sum of £2,468,311 was paid as a single lump sum in April 2020, covering the total amount of secondary contributions for three years.

- 7.3.7 The increase in the primary rate results in an additional ongoing budget requirement of £269k, with annual pay inflation added to this amount in subsequent years. However, this increased cost can be initially mitigated by reducing the provision for secondary rate contributions, leaving a base budget of £554k as an annual contribution towards the Pension Reserve. It would be prudent to maintain this provision until the next review on the basis that there is a risk that at that time a secondary contribution may be necessary.

## **7.4 Cost Pressures and Priority Growth**

- 7.4.1 The Council faces other cost pressures and reduced income totalling £985k in 2023/24:
- **Causeway House Lettable Space** - Reduced rent income and service charge recovery from the lettable areas. Efforts continue to be made to secure alternative occupiers of the space and some mitigation is being achieved from savings on rent and services charges by relocating staff from Unit 4 at Lakes Road.

- **Car Parking Income** – Income continues to be below budget following the Covid pandemic. A review of the Parking Protocol has identified options for recovering the position.
- **Cordons Farm Disposal Costs** – The service continues to work with officers at ECC to consider options to mitigate and reduce the costs, where practically possible.
- **Housing Benefit** – the net cost of housing benefit support is higher than the budget mainly due to the necessity to use a higher level of bed & breakfast type accommodation and costs associated with benefits paid to supported housing providers, both instances where subsidy is capped.
- **Corporate Costs** – there are several costs which are expected to increase: external audit fees where the Public Sector Audit Appointments Ltd (PSAA) has advised authorities to plan for a 150% increase in fees from 2023/24; insurance premiums where the Council has increased risk exposure; and bank and card transaction fees related to income collection.
- **Council Tax Sharing Agreement (CTSA)** – A revised scheme is being introduced from April 2023 and an assessment of its impact is a potential reduction in income.
- **Operations** - increased operational costs including the running costs of a new specialised street washer that will be used across all three main towns

7.4.2 In later years of the Financial Profile commuted maintenance balances are profiled to be fully utilised for which an increase in base budget of £106k will be required, subject to a review of service requirements.

## 8. Budget Growth

### 8.1 Proposed Budget Growth for 2023/24

8.1.1 Budget growth in 2023/24 totals £222k, and include the following items:

#### **Climate Change and the Environment.**

- **Litter and Dog Bin Route Review** – To commission an external resource to undertake a review of the litter and dog bin routes with a view to increasing operational efficiency. This item is seen as a potential 'invest to save' item. One-off funding is required in 2023/24 of £15k.
- **A12 Street Cleansing Partnership** - This is for a budget to clean and maintain the A12 as part of a new collaborative partnership with other Essex councils to provide a more consistent and safer service. Funding is requested to meet the Council's contribution towards contracting the

required clean-up work and related traffic management. Subject to confirmation of requirements and level of take-up by other local authorities, an additional budget of £30k per annum is required.

## **Overall Strategy**

- **Marketing & Communications** – The Council's ambitious strategic investment programme and continued investment in its corporate priorities has meant that demands on the communications team have remained high. Additional funding was agreed for a four-year period to provide additional staffing resources which will be fully utilised by the end of the current financial year. An increase in base budget for £25k has been allowed.

## **Finance & Corporate Transformation**

- **Legal Services restructure** – to ensure that there is robust legal support in place to meet the Council's needs it has been necessary to restructure the legal services team increasing in-house resources. This is in part an 'invest to save' approach as the new structure should reduce reliance on the need for external legal services in areas such as strategic investment, asset management, and planning and enforcement. The additional capacity and expertise will also enable the Council to offer services and generate additional income through the local authority legal partnership. An addition of £62k in base budget has been provided.
- **Programme Management Office (PMO)** – The purpose of the PMO will be to provide support to the organisation in terms of project/ programme portfolio management, governance and assurance and performance management. The PMO would be independent to project delivery. A provisional funding request for an additional £170k to base budget was made; however, this has since been revised to £90k as it is considered capacity and expertise for the team can be achieved through existing staff resources.

## **8.2 Strategic Investment Team**

- 8.2.1 A four-year funding package was previously agreed for Strategic Investment which has since delivered a significant package of investment supporting the Council's key priorities on health, homes, journeys, and jobs, through major projects such as Victoria Square; the Horizon 120 business innovation and logistics park; the Plaza Enterprise and Innovation Centre; and I-Construct. A combination of capitalisation of project costs and New Homes Bonus (NHB) has funded the cost of the Strategic Investment team which has comprised a mix of both permanent and interim/ contracted staff. The funding previously agreed is expected to be fully utilised during the current financial year.
- 8.2.2 The longer-term resource requirement for the team depends on the expected delivery timescales for existing projects, and the pipeline of projects that are expected to proceed. An assessment of the interim resourcing required has



been undertaken and, after making allowance for capitalisation, it is estimated that £160k will be chargeable to the revenue account in 2023/24.

8.2.3 Part of the funding package previously agreed included a feasibility reserve to allow early consideration of opportunities for investment by funding specialist advice. Subject to progression of existing pipeline projects, this reserve is largely committed. It is therefore proposed that this reserve is also topped-up. Funds may later be released back to the reserve where projects are agreed to proceed.

8.2.4 To address the interim funding required for Strategic Investment and the feasibility reserve, it is proposed that £500k is allocated from the current balance of NHB. A review of the longer-term funding needs will be undertaken ahead of the 2024/25 budget process, which will identify any future base budget requirement.

### **8.3 Provisional Budget Growth – Economic Development Team**

8.3.1 A new Economic Growth Strategy is in development to deliver the Corporate Plan priority of ‘a prosperous district that attracts business growth and provides high quality employment opportunities’ - through a 5-year action plan focusing on the core economic growth needs for the district.

8.3.2 The Financial Profile includes a provisional item of budget growth totalling £216k per annum, with an initial part-year requirement in 2024/25. The Economic Development Team is currently funded from a mixture of base budget, external funding, and reserves, the latter of which is estimated to be fully utilised during 2024/25. The provisional item is therefore to highlight a future funding bid that will ensure resources are in place to deliver a robust economic development activity. However, exact requirements will be influenced by the new ‘Plan for Growth’ which will determine priorities.

### **8.4 Councillor Community Grant Scheme**

8.4.1 The proposed budget includes provision for the Community Grant Scheme in 2023/24 based on the current allocation of £1,250 per Member, a total of £61,250, which can be used to support community groups across the district.

8.4.2 It is proposed that the allocation for 2023/24 is made available to Members immediately following the May elections (rather than from April). Funding for the scheme is from the Council’s share of the estimated Collection Fund balance.

## **9. Proposed Management Savings and Additional Income**

9.1 Senior Managers have reviewed their service budgets to identify savings and cost reductions and/or additional income generation. Management Board have agreed these as they do not have a direct impact on customers or service delivery.

9.2 The proposed Management savings are mainly achievable from 2023/24 with further adjustments in 2024/25, as summarised in the table below:

<b>Management Savings</b>	<b>23/24 £000</b>	<b>24/25 £000</b>	<b>MTFS £'000</b>
Increased income	131	-	<b>131</b>
Reduction in budgets due to local management review of requirements	83	34	<b>117</b>
Reduction in service costs due to adoption of technology, changes to processes.	84	-	<b>84</b>
Treasury Management	75	-30	<b>45</b>
Savings where agreements with external bodies have ended	20	-	<b>20</b>
<b>Total Management Savings</b>	<b>393</b>	<b>4</b>	<b>397</b>

## **10. Options and Opportunities for Other Savings and Additional Income**

10.1 Following the consultation on the options and opportunities that were set out in the Cabinet report for the meeting held on 28<sup>th</sup> November 2022, and presented to the Performance Management Scrutiny Committee, the following savings and opportunities for increased income are reflected in the proposed budget and MTFS:

### **10.1.1 Funding Arrangements with Other Organisations**

- Extend the Service Level Agreement with the Citizens Advice for a further year but reduce the level of grant by £5.6k. A separate payment of £25k to continue to be made for the Money Advice Service.
- Revise the Management Agreement with the Museum Trust and link to a 3% or £5k per annum reduction in funding for the next three years, commencing in 2023/24. A one-off payment to be made in 2023/24 equivalent to the reduction in grant for that year recognising the support provided to the community by the Trust on cost-of-living.
- Reduce by 33% (£29k) the funding provided to Parish Councils under the Street Cleaning Agreement.

### **10.1.2 Community Facilities**

- To continue to work with the Town Councils on alternative management and operational arrangements for facilities including public toilets at both Maldon Road and Newland Street in Witham, as well as on operational arrangements for the Halstead Public Gardens. To consider withdrawing services if agreement cannot be made to reduce revenue costs (£35k).

### **10.1.3 Horticultural Related Services**

Demonstrating the commitment to biodiversity and re-wilding the following changes in services are proposed:

- Replacing all Summer/Winter bedding planting with sustainable planting across the district or to grass over all beds (£6k). The budget saving in the first year will be used to implement the changes.
- Reduce cuts of urban amenity verges by 50% from 12 -14 down to 6-7 per annum (£30k). Most verges in urban areas are the responsibility of the County Council as they form part of the public maintainable highway. Under a historical arrangement, ECC only pay the Council to undertake 2 safety cuts; however, the Council has chosen to increase the service by maintaining to an 'amenity standard'. The Council will look to work with communities to pilot re-wilding projects in key locations where a reduction in cuts to the minimum level could be sustained.
- Cease the provision and maintenance by the Council of hanging baskets in Braintree Town Centre and at Causeway House (£9k).

#### **10.1.4 How We Communicate with Residents**

To improve the use of technology and to allow for a more agile approach to service design and delivery and, importantly, reduce the Council's use of natural resources:

- Cease provision of hard copy waste collection calendars to all households by default and make available on-line. Hard paper copies would be provided on request (£25k)
- Optimise monthly use of the Council Page in local newspapers (£2.8k)
- Increase advertising within the A5 Contact Magazine delivered with the Council Tax bill (£1k).
- To actively move towards being a more paperless organisation, including Committee agendas. Some of the actions required will be aligned with the new Council following the May 2023 elections. Cost savings will be determined as changes and other initiatives are developed and implemented.

#### **10.1.5 Other Service Proposals**

There are a range of other proposals that involve generating income or reducing costs that total £122k, these include:

- Removing the Commercial Manager position from the staffing establishment as this role is undertaken by various officers across the organisation and has been vacant for some time.
- Introduce new charges to recover costs from third parties, for example, for sealing contracts; and to cover administrative costs when making referrals to government energy schemes.
- Reducing external subscriptions.
- Changing the way in which the Council measures customer satisfaction and performance.
- Withdraw the specific budget for Member Development as the Council has other available funding set aside for this activity and access to

resources both internal and external to support specific member development requirements.

## **10.2 Parking Protocol**

- 10.2.1 Car parking charges were previously reviewed in 2018 and resulted in only modest changes being made. Given the uncertainties post pandemic the normal cyclical review was postponed for the 2022/23 budget.
- 10.2.2 The service has reviewed the current charges and benchmarked against other councils and operators for both pay & display and commuter parking. A separate report is to be brought to the meeting of Cabinet on 13<sup>th</sup> March 2023; however, for the purposes of budget planning, assumptions have been made on the potential tariff changes. Any final proposals will be subject to statutory consultation. An estimate of the impact of changes to pay & display, commuter parking, and overnight parking tariffs; and season tickets totals £174k.
- 10.2.3 It is also proposed to remove the current '10p after 3pm' concession and switch to a cashless service. These two changes are anticipated to increase income by £50k and reduce operating costs by £10k respectively, with the latter also reducing operational risk on cash storage/ handling.
- 10.2.4 The total additional income from changes to car parking assumed in the budget is therefore £234k, profiled for a commencement date of 1<sup>st</sup> June 2023, to allow the necessary statutory consultation period, drafting and publication of legal orders, and implementation of operational changes. To support modernisation of the service £150k of capital investment into replacement parking machines is also included. The additional income from these proposals will offset the current budget shortfall in this service.

## **10.3 Charging for the Collection of Garden Waste**

- 10.3.1 It is the intention of the Council to proceed with the introduction of charging for the collection of green waste during 2023/24. This is a discretionary service for which councils are entitled to make a reasonable charge. Most waste collection authorities already make a charge for this service. This change would contribute significantly to the financial challenge facing the Council in closing the budget gap in its MTFS. If this change is not introduced this will mean that savings will have to be made elsewhere within the Council's budget.
- 10.3.2 The cost of the service is estimated to be £683k in 2023/24 and it is proposed that the fee introduced should cover as much of this cost as possible whilst recognising there may need to be some concessions.
- 10.3.3 A further report is to be considered at Cabinet at its meeting to be held on 13<sup>th</sup> March 2023, which will provide an updated business case and proposed implementation plan. In the meantime, the budget proposals set out in this report recommend Full Council to approve an in-principle allocation of up to £200k from the General Fund unallocated balance to fund an extensive public

communication programme and any necessary re-routing planning of collections. This will be subject to future approval by the Cabinet to introduction of charging. At this point, there is no provision in the Financial Profile for the additional income that would be expected to be generated from this change. Forecasts of the additional income and impact on the MTFS budget gap will be set out in the report to Cabinet in March.

10.3.4 The proposal is subject to the outcome of the last DEFRA consultation.

## 10.4 Discretionary Fees & Charges

10.4.1 The general principle of the Charging Policy for the Council's discretionary fees and charges is that service users should make a direct contribution to the cost of providing services at their point of use. Most of the discretionary fees and charges are reviewed annually.

10.4.2 In reviewing fees and charges there has been regard to the current rate of inflation, but also services have considered other factors such as market competitiveness, contract provisions, the need for concessionary rates, and statutory cost recovery limitations.

10.4.3 A schedule of the proposed discretionary fees and charges for 2023/24 is provided in Appendix C.

10.4.4 Some charges are not able to be determined at this time as they are reliant on information from third parties or are determined in accordance with contract provisions (e.g., Leisure). For some fees and charges further work is being undertaken to establish an appropriate fee structure. Where these circumstances apply a general delegation is being recommended to the appropriate Cabinet Member(s).

10.4.5 Where services operate in a competitive environment, or where service requirements dictate a flexible approach to charges, it is appropriate that Cabinet Members can agree under delegation in-year variations including any discounted rates for their portfolio service areas.

10.4.6 A base budget allowance of £125k for increased income has been included in the Financial Profile from 2023/24 to reflect an overall estimate of the extra income expected to be generated from the proposed fees and charges.

## 10.5 Summary of Cost Reduction and Additional Income Proposals

10.5.1 Based on the proposals set out above, the financial impact is summarised below:

Proposals	23/24 £000	24/25 £000	25/26 £000	MTFS £'000
Changes to funding external organisations	40	5	5	50
Changes to arrangements for community facilities	35	-	-	35

Proposals	23/24 £000	24/25 £000	25/26 £000	MTFS £'000
Changes to horticultural services	39	6	-	45
Changes to how we communicate with residents	29	-	-	29
Other options (various)	122	-	-	122
Parking Protocol	195	39	-	234
Garden Waste charging	-	£tbc	-	£tbc
Discretionary fees & charges (provision)	125	-	-	125
<b>Total</b>	<b>585</b>	<b>50</b>	<b>5</b>	<b>640</b>

10.5.2 Where proposed savings have an impact on staffing, the Council's Change Management Process will be followed including where necessary applying the Employment Stability Scheme.

## 11. Business Rates Retention Scheme (BRRS)

- 11.1 Under the Business Rate Retention Scheme (BRRS) a baseline amount of business rates is determined as part of the overall funding available to local authorities. The provisional baseline figure is £3,617,417.
- 11.2 The actual amount of business rates collected in the year will vary from this baseline, either increasing the amount retained by the Council (after a levy is paid) or lowering the amount retained subject to a safety net on shortfalls that exceed 7.5% of the baseline.
- 11.3 The Valuation Office Agency (VOA) is responsible for regularly updating the rateable values of all business, and other non-domestic, properties in England and Wales. A new Rating List is being introduced from April 2023, based on open market annual rental values at April 2021 (previous values were based on April 2015). The VOA has indicated that the revised values have considered the impact of the Covid pandemic on businesses.
- 11.4 Rateable values (RVs) have increased on average by 7% in England, whereas across the Braintree District area the values increased by almost 19%. Changes in values are mixed by business sectors with retail, leisure and hospitality seeing reductions (or lower increases), and industry, storage and warehousing seeing the highest growth in rental values.
- 11.5 A transitional protection scheme means RV increases will be phased in over a period of up to 3-years based on set maximum annual increases for S/M/L properties. Businesses that have an RV reduction will benefit in full from April. Other relief schemes are being extended for small businesses and the retail, leisure, and hospitality sector.
- 11.6 The above average growth in RVs in the Braintree District area will not directly benefit the Council's income as the government adjusts for any gains/ losses arising solely because of a revaluation. This is done by adjusting the tariff the Council pays from its share of business rate income which is being increased from £13.2m to £16.3m. This adjustment is initially estimated and will be refined over a three-year period as actual data becomes available.

- 11.7 An assessment of the business rates collectable for 2023/24 has been undertaken which has been used to calculate the amount of business rates to be retained, as shown in the Table below:

<b>Retained Business Rates</b>	<b>Estimate 23/24 £</b>
BDC share of collectable amount (40%)	16,993,685
Renewable energy properties income (100%)	93,400
Tariff payable to the Essex Pool	(16,346,290)
Levy payable to the Essex Pool	(1,002,891)
Compensation paid by government	5,929,476
<b>Retained Business Rates</b>	<b>5,667,380</b>

- 11.8 The above estimate provides an allowance for reductions because of the Check, Challenge and Appeal process, and an amount of Section 31 grants receivable from the government calculated as reimbursement for the loss of income from various relief schemes.
- 11.9 The calculated amount of retained business rates income is £5,667,380, which is £469k higher than the original budget for 2022/23. This amount is subject to the final determination of the business rate taxbase (see below).
- 11.10 The Financial Profile includes an allowance of 2% per annum uplift in income. The amount retained in future will also be subject to any reset of the business rate system.
- 11.11 The estimated balance on the Collection Fund as at 31<sup>st</sup> March 2023 relating to business rates is a surplus of £250,187. The Council's share of this amount is £100,075 which creates a one-off gain in the General Fund Revenue account in 2023/24.

## **12. Business Rates Taxbase**

- 12.1 The taxbase for business rates for 2023/24 has provisionally been calculated as £42,484,212. The final taxbase will be determined and agreed by the Section 151 Officer under delegated authority when submitting the NNDR1 Return to government and major preceptors. Any variance from this provisional amount will be adjusted through the Business Rate Retention Reserve.
- 12.2 In recent years the Government has announced several rate reliefs which it has asked local authorities to implement by exercising their discretionary discount powers under Section 47 of the Local Government Finance Act 1988. The Government has given an undertaking to reimburse local authorities which implement the schemes.
- 12.2.1 **Rural Rate Relief** – doubling of relief from 50% to 100%
- 12.2.2 **Local Newspaper Offices Relief** - a discount worth £1,500, the scheme for which was extended to apply up to 2024/25.

**12.2.3 Retail, Hospitality and Leisure Business Rate Relief Scheme (RHL)** – the RHL will provide eligible, occupied, retail, hospitality, and leisure properties with a 75% relief, up to a cash limit of £110k per business. It is proposed the Council adopts a discretionary scheme that is in line with the guidance issued by DLUHC and published at the following link:

<https://www.gov.uk/government/publications/business-rates-relief-202324-retail-hospitality-and-leisure-scheme-local-authority-guidance>

**12.2.4 Supporting Small Business Relief** – a new scheme to ensure that no small business faces a bill increase greater than £50 per month for 2023/24 because of losing eligibility for Small Business Rate Relief or Rural Relief as result of the revaluation. It is proposed that the Council adopts a discretionary scheme that is in line with the guidance issued by the DLUHC and published at the following link:

<https://www.gov.uk/government/publications/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance>

### **13. Business Rates – Essex Pooling Arrangement**

13.1 As part of the provisional Local Government Finance Settlement for 2023/24, the Secretary of State for Levelling Up, Housing and Communities has confirmed that the Essex Pool may continue for 2023/24. Pooling will also be available in 2024/25, should authorities wish to continue.

13.2 The Council has participated in an Essex Business Rates Pool since 2015/16, which has allowed a greater proportion of income from growth to be retained by the participating members rather than 50% being paid to government. Since 2015/16, the Council has gained around £3.5m of extra income from the Pooling arrangement.

13.3 Fourteen authorities are participating in 2023/24 (15 in 2022/23). This includes Essex County Council, the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority, Southend Unitary Authority and eleven district councils.

13.4 The determination and receipt of the actual amount of the shares due from the Pool will be made after the business rate year-end returns have been collated from each of the authorities. Due to a level of uncertainty regarding the overall performance of the Essex Pool the anticipated share for the Council is not included in the proposed budget.

### **14. Local Council Tax Support Scheme**

14.1 The Council's Local Council Tax Support (LCTS) scheme applies to working age claimants and retains a significant proportion of the principles and elements of the previous Council Tax Benefit scheme. The level of council tax liability on which LCTS awards are based is 76%.

14.2 There are no discretionary changes proposed to the existing scheme and, therefore, no requirement for consultation on the scheme to be operated from



April 2023. The details of the scheme can be found at [The Local Council Tax Support scheme – Braintree District Council](#)

- 14.3 Support given to claimants of pensionable age is calculated using the rules as existed under the former Council Tax Benefit scheme.
- 14.4 The LCTS scheme is treated as a discount and reduces the council taxbase by the Band D equivalent. For 2023/24 the monetary value of the discount has been estimated to be £7.5m.
- 14.5 The Equalities Impact Assessment produced for the current scheme continues to be relevant. This identified that the scheme provides a positive impact for older people but potential negative impact for people with disabilities. The potential impact is minimised as disability benefits are disregarded thereby providing additional support to those with specific long-term conditions. Support for people with mental health issues may be available by means of an exemption from Council Tax liability under SMI (Severely Mentally Impaired) legislation.
- 14.6 Alongside the LCTS scheme an Exceptional Hardship Fund (EHF) is operated that provides short-term assistance to households facing exceptional financial difficulties. The EHF is financed by the Council and from contributions from the major precepting authorities and is being doubled for 2023/24 and set at 0.4% of the value of LCTS, i.e., £30k. The Council may at its discretion increase the amount available for the EHF.
- 14.7 The Council's current process for dealing with requests for assistance from the Fund involves a referral to the Citizens Advice (CA) for an assessment of the claimant's finances. Detail of the process is contained in the 'Council Tax – Discretionary Reduction in Liability Policy.' A grant of £25k is paid to the CA to provide this service.
- 14.8 In addition to the money advice service provided by the CA, the Council employs an officer to work with claimants who are facing difficulty in paying their council tax with the objective of offering support and advice and to ultimately agree payment plans.

## **15. Council Tax Support Fund**

- 15.1 Alongside the provisional Local Government Finance Settlement the government also announced £100m of additional funding for local authorities to support the most vulnerable households in England.
- 15.2 This funding is intended to allow councils to deliver additional support to households already receiving LCTS, whilst also providing the resources and flexibility to determine local approaches to support other vulnerable households in their area.
- 15.3 The government has published guidance and provisional allocations for the Council Tax Support Fund which can be found at the following:

<https://www.gov.uk/government/publications/council-tax-support-fund-guidance>.

- 15.4 The provisional amount of funding allocated to Braintree to deliver the support is £200,744.
- 15.5 The majority of the funding will be used to reduce council tax bills for current working age and pension age LCTS claimants by awarding discounts of up to £25. Councils can use their remaining allocation as they see fit to support vulnerable households with council tax bills. Any scheme will need to maintain expenditure within the grant funding allocation.
- 15.6 Government expects councils to deliver the support using their discretionary powers. As most of the funding will be used on those in receipt of LCTS, it is proposed that delegation is given to the Cabinet Member for Finance and Corporate Transformation in consultation with the Section 151 Officer to determine how best to administer any residual balance in a discretionary scheme.
- 15.7 In accordance with the New Burdens doctrine the government will assess the expected reasonable additional costs associated with the implementation of the policy, such as staffing and software cost.

## **16. Council Tax – Collection Fund Surplus**

- 16.1 The estimated balance on the Collection Fund at 31 March 2023 in respect of Council Tax is a surplus of £1,807,134. The surplus will be allocated to:
- Essex County Council - £1,309,953
  - Braintree District Council - £221,760
  - Essex Police, Fire and Crime Commissioner – Policing & Community Safety - £205,427
  - Essex Police, Fire and Crime Commissioner – Fire and Rescue Authority - £69,994

## **17. Council Taxbase**

- 17.1 The Council's taxbase for 2023/24 has been agreed, under delegated authority, by the Section 151 Officer as 55,801 Band D equivalents.
- 17.2 The taxbase takes into account estimated allowances for discounts and exemptions, including the LCTS scheme, single persons discount and for losses on collection. The provision for non-collection has been increased from 1% to 1.5% due to the current economic climate.
- 17.3 The Council has exercised its discretionary powers to set the discounts and premium for empty properties and second homes.
- 17.4 The current levels of these discounts are as follows:

- Properties undergoing extensive repair – Nil % discount for twelve\* months.
- Properties unfurnished – Nil % discount for six\* months.
- Second homes – Nil % discount.

It is not proposed to vary any of these levels for 2023/24.

*Note \* after the period stated the properties are chargeable under arrangements that existed prior to April 2013.*

17.5 The current level of premia on long-term empty properties is as follows:

- 100% will be applied, in addition to the full (100%) charge, for all premises which have been unoccupied and substantially unfurnished (empty) for a period of less than five years.
- 200% if the period is at least five years but less than ten years.
- 300% if the period is at least ten years.

As an incentive when a property is brought back into use and occupied a refund of the new premium charged (i.e., the amount above 50%) for the previous twelve months will be made.

It is not proposed to vary any of these levels for 2023/24.

17.6 The determination for a financial year must be made before the beginning of the year and published within 21 days.

17.7 A council tax exemption for care leavers, aged 24 and under, was agreed and introduced from 1<sup>st</sup> April 2020. This exemption is funded by Essex County Council and this Council, in proportion to respective precepts.

17.8 The Council also has discretionary power to enable it to reduce council tax liability where statutory discounts, exemptions and reductions do not apply. Current policy is to consider each application on its merit. The cost of an award under the policy must be met from the General Fund. No changes or amendments to this policy are proposed.

17.9. A summary of the taxbase calculation is provided in the table below:

Band	Total Dwellings	Discounts and exemptions including LCTS	Equivalent no. of dwellings after discounts, exemptions, etc.	Band Multiplier	Relevant amount (Equiv. amount x Multiplier)	Taxbase at assumed collection rate of 98.5%
AR	-	3	3	5/9	1	1
A	6,187	-2,302	3,885	6/9	2,590	2,551
B	17,449	-4,115	13,334	7/9	10,371	10,215
C	19,810	-2,996	16,814	8/9	14,946	14,722
D	10,219	-1,019	9,200	9/9	9,200	9,062
E	7,821	-544	7,277	11/9	8,894	8,761
F	4,691	-223	4,468	13/9	6,454	6,357
G	2,374	-122	2,252	15/9	3,753	3,697
H	223	-19	204	18/9	407	401
				Add contributions in Lieu		34
<b>Total</b>	<b>68,774</b>	<b>-11,339</b>	<b>57,435</b>		<b>56,616</b>	<b>55,801</b>
2022/23	67,548	-11,172	56,376		55,478	54,957

Nb. Figures shown rounded to nearest whole number

17.10 An allowance for growth in taxbase of 1% per annum has been included in the Financial Profile from 2024/25 onwards.

## 18. Council Tax Levels and Referendum Principles

- 18.1 The Localism Act 2011 gives local communities the power to decide whether to accept an excessive council tax increase. The Secretary of State determines the level of increase above which a proposed increase in council tax must be subject to a referendum. The referendum principles proposed for 2023/24 are that for shire district councils the principles are to be set at the higher of less than 3% or £5. The Government has also stated that the same principles will apply for 2024/25.
- 18.2 The increased flexibility provided is a recognition of the difficult financial challenges facing local authorities in the current economic climate whilst also seeking to protect council taxpayers from large increases in local tax. In this context the increase to the Council's share of the council tax bill has been carefully weighed against the ongoing financial pressures facing the authority. It is proposed that the increase in the Council's share of council tax for 2023/24 is 2.5%. This is 0.5% lower than the increased flexibility afforded councils and assumed by Government in Core Spending Power.
- 18.3 The proposed Council Tax Rate for 2023/24 is £194.31 or an additional £4.68 for the year or 9p per week.
- 18.4 For each 0.5% variation in the change in council tax rate this would alter the budget gap in 2023/24 by c£50k +/- and would require an equivalent adjustment to the amount of General Fund balances needed to balance the budget. Any variation will be ongoing and compounded by the percentage rate of increase on council tax in future years.

- 18.5 The following table illustrates the impact that varying council tax rates will have on the proposed budget set out in this report and the resultant change in the MTFS gap and requirement for future ongoing savings; and the change in the use of balances that will be required in 2023/24 for a budget to be agreed and council tax rate set:

Change in Band D Rate	Band D Rate £. p	Increase per week pence	Impact on budget gap & use of balances +Adverse/ - Positive
Freeze	£189.63	-	+£261k
0.5%	£190.53	2p	+£211k
1.0%	£191.52	4p	+£156k
1.5%	£192.42	5p	+£105k
2.0%	£193.41	7p	+£50k
<b>2.5%</b>	<b>£194.31</b>	<b>9p</b>	<b>-</b>
3.0%	£195.30	11p	-£55k

Applying the nearest rate that is divisible by 9

- 18.6 For the purposes of the MTFS Financial Profile, the following increases have been assumed in later years: 3% in 2024/25 and 2% in the following two years. These increases are based on the core referendum principles assuming that these revert to 2% after 2024/25 in line the government's stated target rate for inflation.

## 19. Budget Consultation

### 19.1 Performance Management Scrutiny Committee

- 19.1.1 The Performance Management Scrutiny Committee (PMSC), on 23<sup>rd</sup> November 2022, received a presentation from the Leader of the Council and the Cabinet Member for Finance and Corporate Transformation on the Cabinet's initial proposals on the 2023/24 Budget and Capital Bids, including proposals on Options and Choices.

- 19.1.2 Scrutiny of the Budget will continue at the PMSC meeting scheduled for 1<sup>st</sup> February 2023, at which this report and budget proposals will be considered. Recommendations and/or comments from that meeting will be circulated at tonight's Cabinet meeting

### 19.2 Businesses in the Braintree District

- 19.2.1 The January edition of the Business Bulletin included an invitation to businesses in the district to comment on the 2023/24 Budget proposals. Comments received will be circulated at tonight's Cabinet meeting.

### 19.3 Partners & External Bodies

- 19.3.1 Relevant key partners and other external bodies, including all Parish and Town Councils were advised in writing of the Options and Choices that were

being considered as part of the initial budget proposals. A summary of comments received to date is attached as Appendix J.

19.3.2 Meetings have also been held with the Town Councils and other relevant organisations on the proposals including those relating to the potential transfer and/ or management of community facilities.

## **20. Pay Policy**

### **20.1 Pay Policy for 2023/24**

20.1.1 The Localism Act 2011 requires the Council to produce and publish a pay policy statement for each financial year.

20.1.2 The Pay Policy Statement 2023/24 has been designed to give an overview of the Council's framework regarding pay and rewards for staff within the Council. The framework is based on the principle of fairness and that reward should be proportional to the weight of each role. The Pay Policy is included as Appendix D.

20.1.3 The information contained within the Pay Policy Statement reflects the Council's current pay rates as at 1 April 2022. The policy will therefore be updated once the pay award due from April 2023 has been agreed.

## **21. Financial Challenge – MTFS Profile 2023/24 to 2026/27**

21.1 The updated MTFS Financial Profile for 2023/24 to 2026/27 after taking account of the proposed savings and revised assumptions is set out in **Appendix A**.

21.2 The Profile reflects the remaining shortfall in 2023/24 of £644k being met from the General Fund unallocated balance for that year whilst plans continue to be developed to address the longer-term financial challenge.

21.3 In summary, the updated Financial Profile shows a projected ongoing budget shortfall of over £2m by 2026/27, profiled as follows:

<b>Financial Year</b>	<b>Annual Shortfall £k</b>	<b>Cumulative Shortfall £k</b>
2024/25	£1,477	£1,477
2025/26	£406	£1,883
2026/27	£151	£2,034

21.4 Without any action taken to address the annual structural budget gap this would result in £6m of balances or reserves being required to set budgets. This clearly is not prudent nor sustainable, and therefore a range of programmes and reviews are already underway:

- **Investment & Development Programme (IDP)** – better tracking, understanding, challenge and oversight of the various projects and workstreams contributing to closing the budget gap.
- **Review of commercial activities** – benchmarking to peers, assessment of structures and processes, identification of opportunities.
- **Asset Management Review** – strategy for managing and optimising the use of assets we hold, or looking at options for rationalisation, disposal, and reinvestment.
- **Services/ Zero Based Budget reviews** – ensuring efficiencies across services, understanding cost base better, statutory/ discretionary costs, cost recovery through charges, and data to better inform choices.
- **Shared Services** – discussions across greater Essex councils to explore opportunities, economies of scale, and resilience.
- **Devolution** – maximising the opportunities that might be available.

## 22. Balances and Reserves

### 22.1 General Fund Balance

22.1.1 The General Fund balance at 1<sup>st</sup> April 2022 was £6.1m. It is currently projected that this will rise to £6.6m by the end of the current financial year.

22.1.2 At the Cabinet meeting held on 28<sup>th</sup> November 2022, it was agreed that the minimum level of balances considered prudent to retain should be increased from £1.5m to £3m. This was due to a combination of inflation, as the £1.5m has been in place for many years, but also the heightened uncertainty and volatile environment in which the Council operates.

22.1.3 One-off provision for using £121k of balances in 2023/24 had previously been agreed to meet the short-term operating cost of the Plaza, before the facility was expected to generate an annual surplus from 2024/25.

22.1.4 As referred to in Section 10.3 it is proposed to allocate in-principle up to £200k from balances to fund communication and re-routing costs ahead of the introduction of charging for green waste collections, subject to introduction of charging being approved by the Cabinet.

22.1.5 With the proposal to meet the remaining budget gap in 2023/24 from balances this would mean an estimated total of £765k is planned to be withdrawn, with the potential for a further £200k.

22.1.6 Following a review of earmarked reserves, it is proposed that £923k – the residual balance remaining of the £1m set aside by the Council in 2021/22 for Covid – is transferred back to unallocated balances.

22.1.7 The retention of balances and reserves underpins the Councils long standing financial resilience to operate and manage in difficult economic times, as well as providing a level of contingency against conditions where volatility is high

and there remains much uncertainty over the future. Whilst balances are held these represent, along with earmarked reserves, the core element of cash available for treasury management which is currently estimated to generate £1.3m of income to support the revenue account and funding for essential services. The financial challenges facing the authority means that further recourse to balances can be conceived but this can only be a temporary solution whilst the structural deficit is addressed.

## **23.2 Earmarked Reserves**

23.2.1 Earmarked reserves are General Fund balances that have been set aside for a specific purpose. Reserves are categorised across the following: capital and investment, risk management, Covid-19 pandemic (BDC and balance of government funding), and service specific reserves.

23.2.2 The balance of earmarked reserves on 1<sup>st</sup> April 2022 was £30m; however, significant amounts are committed to the current capital programme and other service and corporate financing requirements.

23.2.3 Included in reserves is the balance of funds that were previously set aside for the potential impact of Covid. Except for £77k, which has recently been allocated by the Cabinet towards the Discretionary Housing Payment fund, a balance of £923k remains. It is, therefore, proposed that this balance is transferred back to the General Fund unallocated balance.

23.2.4 A schedule detailing the planned use of the earmarked reserves over the four-year period of the MTFS is provided in Appendix E. The schedule classifies the earmarked reserves as either for revenue or capital and by Cabinet Portfolio. The movement on several reserves used to fund specific risks or to support the capital programme can only be determined once final outlay and financing requirements are established at year-end.

## **24. Risk Assessment**

24.1. Providing projections on the Council's finances into the future is subject to a high degree of uncertainty, which makes it important that an assessment of the risks is undertaken.

24.2 The Strategic Risk Register contains a specific risk relating to the Council's Medium-Term Financial Strategy. An updated risk register is being considered by the Cabinet as part of its agenda for the meeting on 6<sup>th</sup> February 2023.

## **25. Robustness of the Estimates and the Adequacy of the proposed Financial Reserves**

25.1 The Local Government Act 2003 requires the Chief Financial Officer (as defined under Section 151 of the Local Government Act 1972) to report on the robustness of the estimates and the adequacy of the proposed financial reserves. Members are required to have regard to the report when making decisions on the budget. The report is detailed at Appendix F.



## 26. Budget Carry Forwards

26.1 Under the Constitution, requests for budget carry forwards are required to be agreed by Cabinet; however, to expedite year-end budget reporting and preparation of the final accounts for the year it is recommended that authority is again delegated to the Cabinet Member for Finance and Corporate Transformation to agree those unspent budgets to be carried forward to the following year and the final movements on earmarked reserves.

## 27. Capital

### 27.1 Capital Programme

27.1.1 The Council's existing capital programme and available resources is summarised in the table below:

Resources allocated	£m	Planned Expenditure & Provisions	£m
B/Fwd. April 2022	15.5	Existing programme	18.3
Capital receipts (usable)	6.3	Provisions:	
Government grants	2.0	Witham	3.5
S106 contributions	2.0	Halstead	0.6
NHB and other reserves	2.9	Millennium Slips	2.5
Prudential borrowing	3.5	Manor Street 5%	1.5
		H120 Infrastructure	2.0
		<b>Balance of resources</b>	<b>3.8</b>
<b>Total</b>	<b>32.2</b>	<b>Total</b>	<b>32.2</b>

27.1.2 The Table above shows that there is an estimated £3.8m of capital resources available after allowing for the current programme commitments and provisions, and further additional borrowing.

27.1.3 Details of the proposed capital bids for inclusion in the capital programme are provided in Appendix G. The total value of the projects in 2023/24 is £906,580, against which third party contributions totalling £98,290 are anticipated. Future provisional requirements have been identified: £1.4m in 2024/25 (A total of £240k of external funding is anticipated towards certain projects) and £610k per annum for 2025/26 and 2026/27.

27.1.4 The Leader of the Council wrote to all Members in May inviting Councillor Capital Bids for 2023/24. Two bids were received and were detailed in the report to Cabinet on 28<sup>th</sup> November 2022 and were also presented to the Performance Management Scrutiny Committee on 23<sup>rd</sup> November 2022.

27.1.5 Following further consideration, it is proposed that funding is provided in relation to the Councillor bid for Sustainable Parking at Silver End Bowls Club to meet the cost of installing a dropped curve that will facilitate an improvement to parking arrangements. The estimated amount required for this is £5k.

27.1.6 With regard to the Councillor bid for the Feering Community Centre and Hall, it is proposed to continue to help the Parish Council/ Community Hub wherever possible to identify other external funding.

27.1.7 Following the announcement that the Council has been successful in its application for UK Shared Prosperity Funding, the capital elements of the Investment Plan will be incorporated into the overall approved capital programme.

27.1.8 It is proposed that the Council continues with a disabled facilities capital programme including providing grants towards housing adaptations, from the Better Care Funding, which is awarded to the Council annually via Essex County Council. The allocation for 2023/24 has yet to be confirmed.

27.1.9 The updated capital programme (including provisional items) is included in the Capital and Investment Strategy in Appendix H.

## **27.2 Capital Resources**

27.2.1 The ability to invest in capital will depend on future capital receipts, including those from Right-to-Buy through arrangements with Eastlight, and the planned sale of Council land and other property interests. Prudential borrowing is an option where this can be demonstrated to be prudent, affordable, and sustainable.

27.2.2 Opportunities to bid for capital funding will be considered as well as utilising S106 developer and similar contributions where conditions contained in the agreements can be met.

27.2.3 The Council may allocate other resources towards capital e.g., from reserves (including the balance of prior year NHB, Business Rate Pool etc.) and will be considered on a case-by-case basis.

27.2.4 Further detail on capital resources and borrowing is contained in the Capital and Investment Strategy in Appendix H.

## **28. Capital and Investment Strategy 2023/24 to 2026/27 and Treasury Management Strategy 2023/24**

28.1 Local authorities are required to determine on an annual basis the following:

28.2 **Capital and Investment Strategy 2023/24 to 2026/27** included at Appendix H, which provides a high-level overview of how capital expenditure, capital financing, treasury management, and investment activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability. The strategy includes details of the Council's borrowing requirements for 2023/24 onwards, the approach as to how capital resources will be applied, the Council's Minimum Revenue Provision policy and includes the Council's proposed limits regarding external debt as follows:

- Authorised limit maintained at £50m; and
- Operational boundary maintained at £30m.

- 28.3 The draft Capital and Investment Strategy is to be reviewed by the Capital Programme Board at its meeting on 30<sup>th</sup> January 2023. Any proposed changes to be included in a final version of the Strategy will be reported to Cabinet and Full Council by the Cabinet Member for Finance and Corporate Transformation.
- 28.4 **Treasury Management Strategy 2023/24** included at Appendix I, the Strategy covers the management of the Council's cash flows, borrowing and investments, and the associated risks.
- 28.5 The Governance and Audit Scrutiny Committee considered a draft copy of the Treasury Management Strategy at its meeting on 12<sup>th</sup> January 2023 and agreed to endorse the Strategy.
- 28.6 The indicators, limits and strategies have been drawn up based on the revenue and capital plans set out within this report for 2023/24 and over the medium term.

## **29. Virement Levels and Policy Framework**

- 29.1 The Council's Constitution requires that Members agree annually the Policy Framework and virement levels used for financial control. The Finance Procedure rules, which incorporate the virement levels, were reviewed and adopted by Full Council on 19<sup>th</sup> April 2021, with subsequent amendments agreed at the meetings of Full Council on 25<sup>th</sup> April 2022 and 12<sup>th</sup> December 2022. It is considered that the amended limits continue to be appropriate, and no further changes are proposed.

## **30. Financial Implications**

- 30.1 As set out in the report.

## **31. Legal Implications**

### **31.1 Local Government Finance Act 1992 – Section 106**

- 31.1.1 Any Member affected by Section 106 of the Local Government Finance Act must note that any declarations to the following effect should be made on the commencement of the meeting or immediately on arrival if this is later.

*'Under Section 106 a Member who has not paid an amount due in respect of their Council Tax for at least two months after it became payable is precluded from voting on any matters affecting the level of Council TAX or the arrangements for administering the Council Tax. (The Member is, however, entitled to speak)'*

- 31.2 Adoption of the Local Council Tax Support Scheme (LCTS) is a statutory requirement. Failure to do so could lead to a default scheme being imposed by the Government.

## **32. Other Implications and Risks**

- 32.1 Assessment of customer impact, where appropriate, has been considered in relation to the proposals.
- 32.2 There are risks that assumptions made may prove to be incorrect resulting in savings not being achieved as planned, costs rising by more than the provision allowed for inflation, increased income budgets not being achieved.
- 32.3 The proposals may need to be updated once the final Local Government Finance Settlement is announced.
- 33.4 Proposed financing of the capital programme is dependent on income being received from the planned sales of several assets. Increased borrowing costs, which would impact the revenue account, could be incurred if these receipts are not received as currently assumed.

## **34. Equality and Diversity Implications**

- 34.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when the Council makes decisions it must have regard to the need to:
  - (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
  - (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
  - (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
- 34.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender, and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).
- 34.3 It is considered that none of the people with protected characteristics, under the Equalities Act, will be disproportionately impacted by the proposal to continue with the current Local Council Tax Support scheme for 2023/24. It is proposed that the Exceptional Hardship Fund is retained to help support any council taxpayers experiencing financial hardship.

## **35. List of Appendices**

Appendix A - General Fund Revenue Profile 2023/24 to 2026/27

Appendix B - Controllable Budget Summary 2023/24

Appendix C - Discretionary Fees & Charges 2023/24

Appendix D - Pay Policy Statement 2023/24

Appendix E – Earmarked Reserves

Appendix F – Statement on the Robustness of the Estimates and the Adequacy of the Proposed Financial Reserves

Appendix G – Capital Schemes and Projects for inclusion in the Capital Programme

Appendix H – Capital and Investment Strategy 2023/24 - 2026/27

Appendix I – Treasury Management Strategy 2023/24

Appendix J – Feedback summary

### **36. Background Papers**

The Provisional 2023/24 Local Government Finance Settlement – Consultation Paper published by the Department for Levelling-Up, Housing and Communities on 19<sup>th</sup> December 2022, available at the following link:

[Provisional local government finance settlement: England, 2023 to 2024 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/consultations/provisional-local-government-finance-settlement-england-2023-to-2024)

**General Fund Revenue Profile 2022/23 to 2026/27**

February Cabinet 2022

**APPENDIX A**

	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>
	£000	£000	£000	£000	£000
<b>Base Budget brought forward from previous year</b>	<b>15,879</b>	<b>17,057</b>	<b>18,023</b>	<b>17,216</b>	<b>17,670</b>
<b><u>Pay, Inflation, &amp; Treasury Management:</u></b>					
Pay & Pension Fund	1,220	557	540	533	514
Energy, Fuel, and Other Income & Expenditure Inflation	176	401	197	67	104
Increase in Dividends & Interest	-100	-220	-30	-	-
<b><u>New Demands:</u></b>					
Budget Demand & Growth - previously agreed	590	31	38	25	-
New Cost Pressures & Reduced Income	-	985	2	104	-
Options for New Growth	-	222	65	136	-
<b><u>Reductions:</u></b>					
Savings/Additional Income previously profiled	-709	-31	-88	-	-
New Management Savings/Additional Income	-	-393	-4	-	-
Options for Savings/Additional Income	-	-460	-50	-5	-
Discretionary Fees & Charges Review (provision)	-	-125	-	-	-
Green Waste Charging	-	-	Tbc	-	-
<b>Ongoing Savings Required</b>	<b>-</b>	<b>Note 1</b>	<b>-1,477</b>	<b>-406</b>	<b>-151</b>
<b>Updated Base Budget</b>	<b>17,057</b>	<b>18,023</b>	<b>17,216</b>	<b>17,670</b>	<b>18,136</b>
<b><u>One-Off or Short-Term Demands</u></b>					
One-off items previously agreed	681	196	-	-	-
Councillor Community Grant Scheme	61	61	-	-	-
Strategic Investment Resources (short-term)	173	327	-	-	-
In-year Recovery Plan	-654	-	-	-	-
<b>Budget including One-off Items</b>	<b>17,319</b>	<b>18,608</b>	<b>17,216</b>	<b>17,670</b>	<b>18,136</b>
Addition/(-withdrawal) from Balances & Reserves	-904	-196	-	-	-
Use of Balances to cover Budget Gap	-	-644	-	-	-
Contributions from the Business Rates Equalisation Reserve	-2,737	-	-	-	-
Existing NHB allocated to Strategic Investment	-173	-327	-	-	-
<b>Budget Requirement</b>	<b>13,504</b>	<b>17,440</b>	<b>17,216</b>	<b>17,670</b>	<b>18,136</b>
Revenue Support Grant (excl. new rolled in grants)	-1	-1	-1	-1	-1
Retained Business Rates - Baseline	-3,487	-3,617	-3,690	-3,764	-3,839
- Growth & S31 Compensation	-1,712	-2,050	-2,091	-2,133	-2,175
Rural Services Grant	-23	-23	-23	-23	-23
Lower Tier Services Grant (repurposed 23/24)	-160	-	-	-	-
Services Grant	-240	-135	-135	-135	-135
Funding Guarantee 23/24 only	-	-449	-	-	-
Collection Fund Balance - Business Rates Deficit /(Surplus)	2,737	-100	-	-	-
Collection Fund Balance - Council Tax Surplus	-198	-222	-	-	-
<b>BDC Requirement from Council Taxpayers</b>	<b>10,421</b>	<b>10,843</b>	<b>11,276</b>	<b>11,614</b>	<b>11,963</b>
Tax base	54,957	55,801	56,359	56,923	57,492
Council Tax (Band D) £.p	£189.63	£194.31	£200.07	£204.03	£208.08
Council Tax increase per annum £.p	£4.95	£4.68	£5.76	£3.96	£4.05
<b>Percentage Increase</b>	<b>2.7%</b>	<b>2.5%</b>	<b>3.0%</b>	<b>2.0%</b>	<b>2.0%</b>
Increase per week £.p	£0.10	£0.09	£0.11	£0.08	£0.08

**Figures and totals rounded and presented to nearest whole**

Note 1 - Budget gap in 23/24 met from General Fund balances and therefore £644k saving requirement rolls over into 2024/25

Note 2 - Excludes provisional allocation of NHB in 23/24 which is being earmarked for cost of living and funding Strategies

Note 3 - Planned use of existing reserves as per separate Earmarked Reserve Schedule

**Key assumptions reflected in Budget 23/24 and Updated MTFS**

Profile Item	Assumption
Pay & Pension Fund	Staff pay award assumed 3% in 23/24 and 2% in subsequent years <i>Nb. 1% change in Pay Award equates to c£200k +/- ongoing</i> Members allowances - 0% in 22/23 - future years aligned to staff pay Future incremental progression calculated on current post holder pay point National Insurance/ Health Care Levy reversed from 6 Nov 2022 Employers Primary Rate 22.1%
Gas & Electricity	Based on advice from Concept Energy on estimated Kwh unit rates excluding any government protection from 23/24 Reductions assumed in 25/26 and 26/27 reversing 50% of increased cost assumed
Fuel	Operational Fleet - assumed at average price of £1.36/litre
Recycling Income	Credit for sale of recyclate material assumed at £65/tonne
Other inflation	Allowances for inflationary increases have been provided but only on specific budget headings e.g., business rates (2024/25 onwards), contracts, etc. in line with previous practice and based on the Office of Budget Responsibility's forecast of the Consumer Prices Index (CPI) and, where appropriate, the Retail Prices Index (RPI). CPI est. 23/24 5.25%, 24/25 3.75% 25/26 and 26/27 2% RPI est +1% above CPI
Interest & Dividend Income	4% income return on Pooled Fund and assumes £19m invested. Short-term interest 3% for 23/24 and 24/25, and 2.5% for 25/26 and 26/27. Applied to estimated balances and in-year cashflow as per the Treasury Management Strategy
Debt interest & MRP	Interest payable as per fixed PWLB EIP loan of 2.59%. New borrowing assumed at 4.5%. Minimum Revenue Provision based on unfinanced expenditure as per MRP schedule including an allowance for H120 Business Park where plots are still subject to anticipated sale.
Fees & charges	Guideline inflation rate of 10% to services; however, other factors taken into consideration. Overall provision allowed of £125k as additional income generated from fees & charges reviews
Efficiency Factor	£300k in Base to reflect potential in-year staffing and other budget variations based on past experience
Council Taxbase	Calculated figure for 23/24 based on November 2022 snapshot and estimate for unbanded properties. Non-collection allowance of 1.5% 2024/25 onwards assumes a 1% increase year-on-year
Council Tax Rate	23/24 2.5% 3% 24/25 2% 25/26 and 26/27 Based on core referendum principle for 24/25 as announced in Policy Paper ahead of provisional LGFS 23/24 and assumes reverts to 2% in subsequent years in line with Govt. inflation target
Business Rate Baseline & Growth	As per provisional LGFS 23/24 plus 2% per annum increase from 24/24 onwards
Rural Services Grant and Services Grant	Assumed on-going at 23/24 provisional LGFS cash amounts
Collection Fund surplus/ deficit	Nothing assumed beyond 23/24

APPENDIX B

GENERAL FUND BUDGETS 2023/24 - BUSINESS PLAN SUMMARY

	Controllable Budgets							Reversal Use of Earmarked Reserves	Planned Spend 2023/24
	Base Budget 2022/23 (Updated)	Ongoing Demands	One-off or Short-Term Demands	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes <sup>1</sup>	Proposed Controllable Budget 2023/24		
	£	£	£	£	£	£	£		
<b>Business Plan</b>									
Asset Management	-2,504,330	291,000	0	-19,250	79,500	0	-2,153,080	0	-2,153,080
Community & Leisure	752,970	0	0	-30,970	49,740	0	771,740	2,180	773,920
Corporate Management Plan	1,633,480	0	0	-72,650	57,930	0	1,618,760	14,700	1,633,460
Economic Development	229,150	0	-25,000	0	1,610	25,000	230,760	281,560	512,320
Environment	837,510	3,350	0	-3,000	70,820	3,000	911,680	47,370	959,050
Finance	1,152,200	244,150	-100,000	-220,730	148,320	-8,280	1,215,660	4,170	1,219,830
Governance	1,279,370	62,050	0	-81,430	47,400	0	1,307,390	170,000	1,477,390
Housing Services	862,920	0	0	-9,000	67,400	0	921,320	67,230	988,550
Business Solutions	883,050	90,000	0	-6,250	36,130	0	1,002,930	0	1,002,930
ICT & Facilities	1,873,460	6,000	0	-15,500	145,390	0	2,009,350	18,500	2,027,850
Marketing & Communications	618,110	25,000	0	-33,800	32,470	0	641,780	9,100	650,880
Operations	6,771,970	466,000	0	-563,440	502,020	8,000	7,184,550	98,110	7,282,660
Strategic Investment	23,550	0	160,000	0	12,060	-160,000	35,610	159,970	195,580
Sustainable Development	1,324,160	0	-150,000	-2,500	126,910	150,000	1,448,570	178,510	1,627,080
<b>COST OF SERVICES</b>	<b>15,737,570</b>	<b>1,187,550</b>	<b>-115,000</b>	<b>-1,058,520</b>	<b>1,377,700</b>	<b>17,720</b>	<b>17,147,020</b>	<b>1,051,400</b>	<b>18,198,420</b>
Corporate Financing	-975,658	650,490	-188,020	0	-354,830	1,732,688	864,670		864,670
Corporate Efficiency Provision	-300,000	0	0	0	0	0	-300,000		-300,000
Transfer to/(from) Earmarked Reserves	-1,320,090	0	0	0	0	1,813,930	493,840	-1,051,400	-557,560
Contribution to/(from) Balances - Base Budget	-89,494	0	0	0	0	-554,886	-644,380		-644,380
Contribution to/(from) Balances - One-off Investment	-370,620	0	0	0	0	249,270	-121,350		-121,350
Contribution to/(from) Balances - Pension Fund Deficit	822,770	0	0	0	0	-822,770	0		0
<b>BUDGET REQUIREMENT</b>	<b>13,504,478</b>	<b>1,838,040</b>	<b>-303,020</b>	<b>-1,058,520</b>	<b>1,022,870</b>	<b>2,435,952</b>	<b>17,439,800</b>	<b>0</b>	<b>17,439,800</b>
Revenue Support Grant	-555	0	0	0	0	-56	-611		-611
Retained Business Rates	-5,198,763	0	0	0	0	-468,617	-5,667,380		-5,667,380
Rural Services Grant	-23,217	0	0	0	0	0	-23,217		-23,217
Lower Tier Services Grant	-159,517	0	0	0	0	159,517	0		0
Services Grant	-240,380	0	0	0	0	104,930	-135,450		-135,450
Funding Guarantee 23/24	0	0	0	0	0	-448,616	-448,616		-448,616
Collection Fund Surplus - Business Rates	2,737,178	0	0	0	0	-2,837,253	-100,075		-100,075
Collection Fund Surplus - Council Tax	-197,728	0	0	0	0	-24,032	-221,760		-221,760
<b>BDC REQUIREMENT FROM COUNCIL TAXPAYERS</b>	<b>10,421,496</b>	<b>1,838,040</b>	<b>-303,020</b>	<b>-1,058,520</b>	<b>1,022,870</b>	<b>-1,078,175</b>	<b>10,842,691</b>	<b>0</b>	<b>10,842,691</b>

<sup>1</sup> "Other Budget Changes" reflects changes arising from use of balances/ reserves; Collection Fund items; reversal of prior year one-off investment; treasury management; and Local Government Finance Settlement



## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Asset Management	Legal Fee	Checking legal ownership and drafting the Undertaking to collect Recreational disturbance Avoidance and Mitigation Strategy contributions	300 minimum	300 minimum	Each	To be set by Essex Coast Recreational disturbance Avoidance and Mitigation Strategy Supplementary Planning Document
Asset Management	Administration Fee	Administration fee to collect Recreational disturbance Avoidance and Mitigation Strategy contribution through upfront payment or under and Undertaking	100 minimum	100 minimum	Each	
Asset Management	Legal Fee	Checking legal ownership drafting and agreeing documentation and completion of S.106 Agreement in the form of an Undertaking	300 minimum	300 minimum	Each	Exact charge dependant on time spent on file
Asset Management	Legal Fee	Checking legal ownership drafting and agreeing documentation and completion of S.106 Agreement in the form of a Deed	600 minimum	600 minimum	Each	
Asset Management	Monitoring of Section 106 Agreements	Monitoring charge per trigger in S106 Agreement	400.00	440.00	Each	
Asset Management	Permit Fee	Car Park Permit at Silks Way, Braintree	450.00	TBC		Parking tariffs are being reviewed as part of a review of BDC's Car Parking Protocol. A decision will be taken by Cabinet in March 2023.
Asset Management	Contribution to Legal fees	New Leases	250 minimum	250 minimum	Each	Exact charge dependant on time spent on file
Asset Management	Contribution to Legal fees	Lease Renewal	175 minimum	175 minimum	Each	
Asset Management	Contribution to Legal fees	Licences/Letters of consent	100 minimum	100 minimum	Each	
Community Transport	Dial-A-Ride Scheme	Annual Registration/ Renewal Fee	21.00	23.00	Each	Increases not expected to have an adverse impact on demand for as prices are still low compared to alternative transport options. Increases have taken into account significant cost increases.
Community Transport	Dial-A-Ride Scheme	Social/Welfare Mileage rate per mile (paid to driver)	0.72	0.80	per mile	
Community Transport	Dial-A-Ride Scheme	Social/Welfare Mileage rate minimum fare up to 5 miles	3.60	4.00	per mile	
Community Transport	Dial-A-Ride Scheme	Social/Welfare Mileage rate per mile (paid by passenger) per additional passenger	0.72	0.80	Each	
Community Transport	Dial-A-Ride Scheme	Non payment of fares	3.60	4.00	Journey	
Community Transport	Dial-A-Ride Scheme	Social/Welfare Mileage rate per mile (paid by passenger) per additional passenger	0.50	0.50	Journey	
Community Transport	Minibus Hire	Casual User Annual Registration fee own driver	32.00	35.00	Each	
Community Transport	Minibus Hire	Casual User Annual Registration fee volunteer driver	32.00	35.00	Each	
Community Transport	Minibus Hire	Casual User Hire Cost - Up to 100 miles (including Diesel) own driver	1.60	2.00	Each	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Community Transport	Minibus Hire	Casual User Hire Cost - Up to 100 miles (including Diesel) volunteer driver	1.60	2.00	Each	
Community Transport	Minibus Hire	Casual User Minimum Charge for Journeys up to 20 miles (including Diesel) own driver	32.00	40.00	Each	
Community Transport	Minibus Hire	Casual User Minimum Charge for Journeys up to 20 miles (including Diesel) volunteer	32.00	40.00	Each	
Community Transport	Minibus Hire	Cancellation charge of community Transport facilities where less than 5 working days notice given own driver	32.00	40.00	Each	
Community Transport	Social Car Scheme	Social Car Scheme Registration/ Renewal Fee	21.00	23.00	Each	
Community Transport	Social Car Scheme	Social/Welfare Mileage rate minimum fare per (paid to driver) up to 5 miles	3.60	4.00	Mile	
Community Transport	Social Car Scheme	Social/Welfare Mileage rate per mile (paid to driver)	0.45	0.45	Mile	
Community Transport	Social Car Scheme	Social/Welfare Mileage rate per mile (paid to driver) per additional passenger	0.50	0.50	Journey	
Community Transport	Social Car Scheme	Non payment of fares	3.60	4.00	Journey	
Corporate	Elections	Public Inspection fees - Election Expenses (per inspection)	5.00	5.00	Per inspection	Statutory Fee- No Increase for 23/24
Corporate	Elections	Public/Commercial Fixed Sale Charge Electoral Register (Data) (per copy)	20.00	20.00	Per Copy	
Corporate	Elections	Public/Commercial Fixed Sale Charge Electoral Register (Printed) (per copy)	10.00	10.00	Per Copy	
Corporate	Elections	Public/Commercial Variable sale charge Electoral Register (Data) per thousand entries)	1.50	1.50	Per 000 entries	
Corporate	Elections	Public/Commercial Variable sale charge Electoral Register (Printed) per thousand entries)	5.00	5.00	Per 000 entries	
Corporate	Elections	Public/Commercial Fixed Sale Charge List of Overseas Electors (Data) (per copy)	20.00	20.00	Per Copy	
Corporate	Elections	Public/Commercial Variable sale charge (per hundred entries) List of Overseas Electors (Data)	1.50	1.50	Per 00 entries	
Corporate	Elections	Public/Commercial Fixed Sale Charge List of Overseas Electors (Printed) (per copy)	10.00	10.00	Per Copy	
Corporate	Elections	Public/Commercial Variable sale charge (per hundred entries) List of Overseas Electors (Data)	5.00	5.00	Per 100 entries	
		<b>Domestic Extensions and Conversions</b>				
Environment - Building Control	Extension where the floor area does not exceed 10m <sup>2</sup>	Plan Charge only and Building Notice	-	480.00	Each	New charging structure proposed for 2023-24 hence no previous year comparisons.

# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Building Control	Extension where floor area exceeds 10m <sup>2</sup> but does not exceed 40m <sup>2</sup>	Plan Charge only and Building Notice	-	696.00	Each	
Environment - Building Control	Extension where the floor area exceeds 40m <sup>2</sup> but does not exceed 100m <sup>2</sup>	Plan Charge only and Building Notice	-	960.00	Each	
Environment - Building Control	Loft conversion	Plan Charge only and Building Notice	-	840.00	Each	
Environment - Building Control	Erection or extension of a domestic garage or carport up to 100m <sup>2</sup>	Plan Charge only and Building Notice	-	600.00	Each	
Environment - Building Control	Conversion of a domestic garage into a habitable room(s)	Plan Charge only and Building Notice	-	420.00	Each	
Environment - Building Control	Alterations to create or extend a basement	Plan Charge only and Building Notice	-	480.00	Each	
		<b>Charges for New Domestic Buildings</b>				
Environment - Building Control	Single dwelling	Plan Charge only and Building Notice	-	990.00	Each	
Environment - Building Control	Two dwellings	Plan Charge only and Building Notice	-	1,500.00	Each	
Environment - Building Control	Three dwellings	Plan Charge only and Building Notice	-	1,920.00	Each	
Environment - Building Control	Four dwellings	Plan Charge only and Building Notice	-	2,400.00	Each	
Environment - Building Control	Five dwellings	Plan Charge only and Building Notice	-	2,760.00	Each	
Environment - Building Control	Detached (non-habitable) building up to 100m <sup>2</sup>	Plan Charge only and Building Notice	-	696.00	Each	
Environment - Building Control	Solid fuel appliance	Plan Charge only and Building Notice	-	276.00	Each	
		<b>Charges for Minor Domestic Works</b>				
Environment - Building Control	Renovation of a thermal element to an existing dwelling (e.g. external insulation)	Plan Charge only and Building Notice	-	276.00	Each	
Environment - Building Control	Replacement of up to three windows/external doors/rooflights in a dwelling	Plan Charge only and Building Notice	-	228.00	Each	
Environment - Building Control	Replacement of more than three windows/external doors/rooflights in a dwelling	Plan Charge only and Building Notice	-	276.00	Each	
Environment - Building Control	Any electrical work to a dwelling (carried out by a competent person with commissioning certificate to BS 7671)	Plan Charge only and Building Notice	-	120.00	Each	
Environment - Building Control	Any electrical work to a dwelling (not carried out by a competent person with commissioning certificate to BS 7671)	Plan Charge only and Building Notice	-	420.00	Each	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Building Control	Complete wiring of a new or existing dwelling (not carried out by a competent person with commissioning certificate to BS 7671)	Plan Charge only and Building Notice	-	600.00	Each	
Environment - Building Control	Installation of PV panels or solar heating system to an existing dwelling	Plan Charge only and Building Notice	-	240.00	Each	
Environment - Building Control	Re-roofing of an existing dwelling with structural work	Plan Charge only and Building Notice	-	240.00	Each	
Environment - Building Control	Re-roofing of an existing dwelling without structural work	Plan Charge only and Building Notice	-	180.00	Each	
		<b>Domestic Extensions and Conversions</b>				
Environment - Building Control	Extension where the floor area does not exceed 10m <sup>2</sup>	Regularisation Charge only	-	576.00	Each	
Environment - Building Control	Extension where floor area exceeds 10m <sup>2</sup> but does not exceed 40m <sup>2</sup>	Regularisation Charge only	-	834.00	Each	
Environment - Building Control	Extension where the floor area exceeds 40m <sup>2</sup> but does not exceed 100m <sup>2</sup>	Regularisation Charge only	-	1,152.00	Each	
Environment - Building Control	Loft conversion	Regularisation Charge only	-	1,008.00	Each	
Environment - Building Control	Erection or extension of a domestic garage or carport up to 100m <sup>2</sup>	Regularisation Charge only	-	720.00	Each	
Environment - Building Control	Conversion of a domestic garage into a habitable room(s)	Regularisation Charge only	-	504.00	Each	
Environment - Building Control	Alterations to create or extend a basement	Regularisation Charge only	-	576.00	Each	
		<b>Charges for New Domestic Buildings</b>				
Environment - Building Control	Single dwelling	Plan Charge only and Building Notice	-	990.00	Each	
Environment - Building Control	Two dwellings	Plan Charge only and Building Notice	-	1,500.00	Each	
Environment - Building Control	Three dwellings	Plan Charge only and Building Notice	-	1,920.00	Each	
Environment - Building Control	Four dwellings	Plan Charge only and Building Notice	-	2,400.00	Each	
Environment - Building Control	Five dwellings	Plan Charge only and Building Notice	-	2,760.00	Each	
Environment - Building Control	Detached (non-habitable) building up to 100m <sup>2</sup>	Plan Charge only and Building Notice	-	696.00	Each	
Environment - Building Control	Solid fuel appliance	Plan Charge only and Building Notice	-	330.00	Each	
		<b>Charges for Minor Domestic Works</b>				
Environment - Building Control	Renovation of a thermal element to an existing dwelling (e.g. external insulation)	Regularisation Charge only	-	330.00	Each	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Building Control	Replacement of up to three windows/external doors/rooflights in a dwelling	Regularisation Charge only	-	276.00	Each	
Environment - Building Control	Replacement of more than three windows/external doors/rooflights in a dwelling	Regularisation Charge only	-	330.00	Each	
Environment - Building Control	Any electrical work to a dwelling (carried out by a competent person with commissioning certificate to BS 7671)	Regularisation Charge only	-	144.00	Each	
Environment - Building Control	Any electrical work to a dwelling (not carried out by a competent person with commissioning certificate to BS 7671)	Regularisation Charge only	-	504.00	Each	
Environment - Building Control	Complete wiring of a new or existing dwelling (not carried out by a competent person with commissioning certificate to BS 7671)	Regularisation Charge only	-	720.00	Each	
Environment - Building Control	Installation of PV panels or solar heating system to an existing dwelling	Regularisation Charge only	-	288.00	Each	
Environment - Building Control	Re-roofing of an existing dwelling with structural work	Regularisation Charge only	-	288.00	Each	
Environment - Building Control	Re-roofing of an existing dwelling without structural work	Regularisation Charge only	-	216.00	Each	
		<b>Charges for Small Domestic Works</b>				
Environment - Building Control	Work for which the estimated cost is up to £1,000	Regularisation Charge only	-	216.00	Each	
Environment - Building Control	Work for which the estimated cost is over £1,000 and £2,000	Regularisation Charge only	-	330.00	Each	
Environment - Building Control	Work for which the estimated cost is over £2,000 and up to £5,000	Regularisation Charge only	-	390.00	Each	
Environment - Building Control	Work for which the estimated cost is over £5,000 and up to £10,000	Regularisation Charge only	-	576.00	Each	
Environment - Building Control	Work for which the estimated cost is over £10,000 and up to £25,000	Regularisation Charge only	-	720.00	Each	
Environment - Building Control	Work for which the estimated cost is up to £1,001	Regularisation Charge only	-	822.60	Each	
		<b>Commercial Minor Works</b>				
Environment - Building Control	Underpinning up to £50,000	Plan Charge only	-	600.00	Each	
Environment - Building Control	Underpinning from £50,000 up to £100,000	Plan Charge only	-	720.00	Each	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Building Control	Underpinning from £100,000 up to £250,000	Plan Charge only	-	840.00	Each	
Environment - Building Control	Window replacement	Plan Charge only	-	600.00	Each	
Environment - Building Control	Underpinning up to £50,001	Plan Charge only	-	720.00	Each	
Environment - Building Control	Underpinning from £50,000 up to £100,001	Plan Charge only	-	732.00	Each	
		<b>Commercial Cost of Works</b>				
Environment - Building Control	Work for which the estimated cost is up to £5,000	Plan Charge only	-	384.00	Each	
Environment - Building Control	Work for which the estimated cost is £5,001 to £10,000	Plan Charge only	-	540.00	Each	
Environment - Building Control	Work for which the estimated cost is £10,001 to £25,000	Plan Charge only	-	600.00	Each	
Environment - Building Control	Work for which the estimated cost is £25,001 to £50,000	Plan Charge only	-	840.00	Each	
Environment - Building Control	Work for which the estimated cost is £50,001 to £75,000	Plan Charge only	-	960.00	Each	
Environment - Building Control	Work for which the estimated cost is £75,001 to £100,000	Plan Charge only	-	1,080.00	Each	
Environment - Building Control	Work for which the estimated cost is over £100,000	Plan Charge only	-	Apply for a quote	Each	
		<b>Commercial Extension and New Builds</b>				
Environment - Building Control	Floor area not exceeding 40m <sup>2</sup>	Plan Charge only	-	840.00	Each	
Environment - Building Control	Floor area not exceeding 100m <sup>2</sup>	Plan Charge only	-	1,200.00	Each	
Environment - Building Control	Floor area not exceeding 200m <sup>2</sup>	Plan Charge only	-	1,560.00	Each	
		<b>Ancillary charges</b>				
Environment - Building Control	Copy of completion certificate	Ancillary Charge	-	75.00	Each	New Charges proposed for 2023-24
Environment - Building Control	Copy of notice of decision	Ancillary Charge	-	75.00	Each	
Environment - Building Control	Copy of notice of decision and Certificate	Ancillary Charge	-	75.00	Each	
Environment - Building Control	Site inspection for completion certificate (Over twelve months)	Ancillary Charge	-	120.00	Each	
Environment - Building Control	Demolition Notice	Ancillary Charge	-	120.00	Each	
Environment - Building Control	Pre-application advice including "do I need permission" Fee Funded if using BDC building Control	Ancillary Charge	-	60.00	Each	
Environment - Building Control	Administration charges for Dangerous Building, Demolitions, historic building if owner does not carry out the work	Ancillary Charge	-	10% of cost plus £50 per hour	Each	
Environment - Building Control	Additional Inspections requested by the Contractor	Ancillary Charge	-	5% of original charger per inspection	Each	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Building Control	Requirement of additional inspections to be carried out	Ancillary Charge	-	20% of original inspection charge	Each	
Environment - Building Control	Requirement of additional inspections to be carried out if the required inspections on the site inspection log are not undertaken	Ancillary Charge	-	20% of original inspection charge	Each	
Environment - Env Permits	Contaminated Land Enquiries	Public/Commercial Service charge (per enquiry)	150.00	165.00	Per Enquiry	
Environment - Env Permits	Application Fee	Standard Process (includes solvent emissions activities)	1650.00	TBC		These charges are set nationally by DEFRA and the specific requirements change in the legislation each year. Fees are not usually set for the year until April.
Environment - Env Permits	Application Fee	Additional fee for operating without a permit.	1188.00	TBC		
Environment - Env Permits	Application Fee	Reduced fee activities (Except VRs)	155.00	TBC		
Environment - Env Permits	Application Fee	PVR I & II combined	257.00	TBC		
Environment - Env Permits	Application Fee	Vehicle refinishers (VRs) and other Reduced fee Activities	362.00	TBC		
Environment - Env Permits	Application Fee	Reduced fee activities: Additional Fee for operating without a permit.	71.00	TBC		
Environment - Env Permits	Application Fee	Mobile screening & Crushing 1 to 2 Permits	1650.00	TBC		
Environment - Env Permits	Application Fee	Mobile screening & Crushing 3rd to 7th applications	985.00	TBC		
Environment - Env Permits	Application Fee	Mobile screening & Crushing 8th & subsequent applications	498.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Standard process Low	772.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Standard process Medium	1161.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Standard process High	1747.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Reduced fee activities Low	79.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Reduced fee activities Medium	158.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Reduced fee activities High	237.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	PVR I & II combined Low	113.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	PVR I & II combined Medium	226.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	PVR I & II combined High	341.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) Low	228.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) Medium	365.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) High	548.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. Low	626.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. Medium	1034.00	TBC		

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. High	1551.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits. Low	385.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits Medium	617.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits. High	924.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. Low	198.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. Medium	314.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. High	473.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Late payment fee	52.00	TBC		
Environment - Env Permits	Annual Subsistence Charge	Where a Part B installation is subject to reporting under the E-PRTR regulation, add an extra £99 to the above amounts	104.00	TBC		
Environment - Env Permits	Transfer & Surrender	Standard Process transfer	169.00	TBC		
Environment - Env Permits	Transfer & Surrender	Standard Process partial transfer	497.00	TBC		
Environment - Env Permits	Transfer & Surrender	New operator at low risk reduced fee activity	78.00	TBC		
Environment - Env Permits	Transfer & Surrender	Surrender: all Part B activities	0.00	TBC		
Environment - Env Permits	Transfer & Surrender	Reduced fee activities: transfer	47.00	TBC		
Environment - Env Permits	Transfer & Surrender	Reduced fee activities: partial transfer	47.00	TBC		
Environment - Env Permits	Temporary transfer for mobiles	First Transfer	53.00	TBC		
Environment - Env Permits	Temporary transfer for mobiles	Repeat following enforcement or warning	53.00	TBC		
Environment - Env Permits	Substantial Change	Standard process	1050.00	TBC		
Environment - Env Permits	Substantial Change	Standard process where substantial change results in a new PPC activity	1650.00	TBC		
Environment - Env Permits	Substantial Change	Reduced fee activities	78.00	TBC		
Environment - Env Permits	Environmental Information Regulation requests	Public/Commercial Service charge	150.00	165.00	Per Enquiry	
Environment - Licensing	Licensing - HC & PH	Hackney Carriage or Private Hire Driver - 3 year	262.00	245.00	Each	Fees reviewed in accordance with relevant legislation.
Environment - Licensing	Licensing - HC & PH	Hackney Carriage or Private Hire Driver - 2 year	194.00	177.00	Each	
Environment - Licensing	Licensing - HC & PH	Hackney Carriage or Private Hire Driver - 1 year	125.00	123.00	Each	
Environment - Licensing	Licensing - HC & PH	Dual Hackney Carriage or Private Hire Driver - 3 year	262.00	245.00	Each	
Environment - Licensing	Licensing - HC & PH	Dual Hackney Carriage or Private Hire Driver - 2 year	194.00	177.00	Each	
Environment - Licensing	Licensing - HC & PH	Dual Hackney Carriage or Private Hire Driver - 1 year	125.00	123.00	Each	
Environment - Licensing	Licensing - HC & PH	Hackney Carriage Vehicle - 1 year	317.00	330.00	Each	



# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Licensing	Licensing - HC & PH	Private Hire Vehicle - 1 year	263.00	218.00	Each	
Environment - Licensing	Licensing - HC & PH	Drivers CRB Checks	40.00	38.00	Each	
Environment - Licensing	Licensing - HC & PH	Drivers DVLA Checks	0.00	0.00	Each	
Environment - Licensing	Licensing - HC & PH	Private Hire Operator - 5 years	442.00	446.00	Each	
Environment - Licensing	Licensing - HC & PH	Hackney Carriage Business Transfer	155.00	156.00	Each	
Environment - Licensing	Licensing - HC & PH	Change of Vehicle (Inc. Plate) not at renewal	89.00	91.00	Each	
Environment - Licensing	Licensing - HC & PH	Knowledge Test	35.00	39.00	Each	
Environment - Licensing	Licensing - HC & PH	Vehicle Test Fee	35.75	42.00	Each	
Environment - Licensing	Licensing - HC & PH	Vehicle Test Fee (New vehicles)	-	24.00	Each	New Charge
Environment - Licensing	Licensing - HC & PH	Rear licence plate bridging kit	-	21.00	Each	New Charge
Environment - Licensing	Licensing - Lotteries	Lotteries Initial (for the grant of permit for the remainder of the calendar year)	40.00	40.00	Each	Statutory Fee
Environment - Licensing	Licensing - Lotteries	Lotteries (subsequent renewals, due 1 January each year)	20.00	20.00	Each	
Environment - Licensing	Licensing - Street Trading	Street Trading (1 days' trading per week per annum)	111.00	111.00	Each	Fees reviewed in accordance with relevant legislation.
Environment - Licensing	Licensing - Street Trading	Street Trading (2 days' trading per week per annum)	194.00	194.00	Each	
Environment - Licensing	Licensing - Street Trading	Street Trading (3 days' trading per week per annum)	265.00	265.00	Each	
Environment - Licensing	Licensing - Street Trading	Street Trading (4 days' trading per week per annum)	332.00	332.00	Each	
Environment - Licensing	Licensing - Street Trading	Street Trading (5 days' trading per week per annum)	441.00	441.00	Each	
Environment - Licensing	Licensing - Street Trading	Street Trading (6 days' trading per week per annum)	498.00	498.00	Each	
Environment - Licensing	Licensing - Street Trading	Street Trading (7 days' trading per week per annum)	553.00	553.00	Each	
Environment - Licensing	Licensing - Street Trading	Street Trading - 1 Days Trading	23.00	23.00	Each	
Environment - Licensing	Licensing - Street Trading	Street Trading Up to 10 traders	44.00	44.00	Each	
Environment - Licensing	Licensing - Street Trading	Street Trading Between 11 and 19 traders	60.00	60.00	Each	
Environment - Licensing	Licensing - Street Trading	Street Trading Over 20 traders	77.00	77.00	Each	
Environment - Licensing	Licensing - Licensing Act	Granting or Renewal of a personal licence.	37.00	37.00	Each	Statutory Fees
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band A	100.00	100.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band B	190.00	190.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band C	315.00	315.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band D	450.00	450.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Variation Band E	635.00	635.00	Each	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Minor Variation	89.00	89.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band A	100.00	100.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band B	190.00	190.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band C	315.00	315.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band D	450.00	450.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band D, if involved exclusively or primarily in business of selling alcohol.	900.00	900.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Applications Band E	635.00	635.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band A	70.00	70.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band B	180.00	180.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band C	295.00	295.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band D	320.00	320.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Premises Annual Fee Band E	350.00	350.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band A	100.00	100.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band B	190.00	190.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band C	315.00	315.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band D	450.00	450.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Applications Band E	635.00	635.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band A	70.00	70.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band B	180.00	180.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band C	295.00	295.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band D	320.00	320.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 CLUB Premises Annual Fee Band E	350.00	350.00	Each	
Environment - Licensing	Licensing - Licensing Act	Licensing Act 2003 Application to transfer Premises Licence	23.00	23.00	Each	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (5,000 to 9,000 people)	1,000.00	1,000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (10,000 to 14,999 Persons)	2,000.00	2,000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (15,000 to 19,999 people)	4,000.00	4,000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (20,000 to 29,999 people)	8,000.00	8,000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (30,000 to 39,999 people)	16,000.00	16,000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for exceptionally large events (40,000 to 49,999 people)	24,000.00	24,000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (50,000 to 59,999 people)	32,000.00	32,000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (60,000 to 69,999 people)	40,000.00	40,000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (70,000 to 79,999 people)	48,000.00	48,000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (80,000 to 89,999 people)	56,000.00	56,000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (90,000 people and over)	64,000.00	64,000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Granting of a Personal Licence (10 years)	37.00	37.00	Each	
Environment - Licensing	Licensing - Licensing Act	Temporary event notice.	21.00	21.00	Each	
Environment - Licensing	Licensing - Licensing Act	Replacement due to theft, loss etc. of premises licence or summary	10.50	10.50	Each	
Environment - Licensing	Licensing - Licensing Act	Application for a provisional statement where premises are being built , etc.	195.00	195.00	Each	
Environment - Licensing	Licensing - Licensing Act	Duty to notify change of name or address.	10.50	10.50	Each	
Environment - Licensing	Licensing - Licensing Act	Application to vary licence to specify individual as premises supervisor.	23.00	23.00	Each	
Environment - Licensing	Licensing - Licensing Act	Interim Authority notice following death etc. of licence holder	23.00	23.00	Each	
Environment - Licensing	Licensing - Licensing Act	Notification of change of name or alteration of rules of club.	10.50	10.50	Each	
Environment - Licensing	Licensing - Licensing Act	Notification of change of relevant registered address of a club.	10.50	10.50	Each	
Environment - Licensing	Licensing - Licensing Act	Replacement due to theft, loss etc. of a Temporary Event Notice	10.50	10.50	Each	
Environment - Licensing	Licensing - Casino	New small casino	5,000.00	5,000.00	Each	
Environment - Licensing	Licensing - Casino	New large casino	6,500.00	6,500.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino	10,000.00	10,000.00	Each	
Environment - Licensing	Licensing - Bingo	New Bingo clubs	2,000.00	2,000.00	Each	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Licensing	Licensing - Bingo	Bingo clubs	600.00	600.00	Each	
Environment - Licensing	Licensing - Betting Premises	New betting premises licence	1,200.00	1,200.00	Each	
Environment - Licensing	Licensing - Betting Premises	Betting premises licence	300.00	300.00	Each	
Environment - Licensing	Licensing - Track	New Tracks	1,000.00	1,000.00	Each	
Environment - Licensing	Licensing - Track	Tracks	550.00	550.00	Each	
Environment - Licensing	Licensing - Family Entertainment Centres	New Family entertainment centre	1,000.00	1,000.00	Each	
Environment - Licensing	Licensing - Family Entertainment Centres	Family entertainment centre	450.00	450.00	Each	
Environment - Licensing	Licensing - Adult Gaming Centre	New Adult gaming centre	1,000.00	1,000.00	Each	
Environment - Licensing	Licensing - Adult Gaming Centre	Adult gaming centre	550.00	550.00	Each	
Environment - Licensing	Licensing - Casino	Small casino -Application to vary	2,500.00	2,500.00	Each	
Environment - Licensing	Licensing - Casino	Small casino - Application to Transfer	1,000.00	1,000.00	Each	
Environment - Licensing	Licensing - Casino	Small casino - Application Re-Instatement.	1,000.00	1,000.00	Each	
Environment - Licensing	Licensing - Casino	Small casino - Application Provisional Statement	5,000.00	5,000.00	Each	
Environment - Licensing	Licensing - Casino	Small casino - Application (provisional Statement holders.	1,000.00	1,000.00	Each	
Environment - Licensing	Licensing - Casino	Large casino -Application to vary	3,000.00	3,000.00	Each	
Environment - Licensing	Licensing - Casino	Large casino - Application to Transfer	1,500.00	1,500.00	Each	
Environment - Licensing	Licensing - Casino	Large casino - Application Re-Instatement.	1,500.00	1,500.00	Each	
Environment - Licensing	Licensing - Casino	Large casino - Application Provisional Statement - building not built	6,500.00	6,500.00	Each	
Environment - Licensing	Licensing - Casino	Large casino - Application (provisional Statement holders). Once building completed	3,250.00	3,250.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino -Application to vary	4,125.00	4,125.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino - Application to Transfer	4,275.00	4,275.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino - Application Re-Instatement.	4,275.00	4,275.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino - Application Provisional Statement	9,000.00	9,000.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino - Application (provisional Statement holders).	6,000.00	6,000.00	Each	
Environment - Licensing	Licensing - Bingo	Bingo Clubs -Application to vary	800.00	800.00	Each	
Environment - Licensing	Licensing - Bingo	Bingo Clubs - Application to Transfer	500.00	500.00	Each	
Environment - Licensing	Licensing - Bingo	Bingo Clubs - Application Provisional Statement	1,500.00	1,500.00	Each	
Environment - Licensing	Licensing - Bingo	Bingo Club - Application Re-Instatement.	500.00	500.00	Each	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Licensing	Licensing - Bingo	Bingo Club - Application (provisional Statement holders.	500.00	500.00	Each	
Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application to vary	700.00	700.00	Each	
Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application to Transfer	400.00	400.00	Each	
Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application Re-Instatement.	400.00	400.00	Each	
Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application Provisional Statement	1,000.00	1,000.00	Each	
Environment - Licensing	Licensing - Betting Premises	Betting Premises - Application (provisional Statement holders.	400.00	400.00	Each	
Environment - Licensing	Licensing - Tracks	Tracks- Application to vary	800.00	800.00	Each	
Environment - Licensing	Licensing - Tracks	Tracks - Application to Transfer	500.00	500.00	Each	
Environment - Licensing	Licensing - Tracks	Tracks - Application Re-Instatement.	500.00	500.00	Each	
Environment - Licensing	Licensing - Tracks	Tracks - Application Provisional Statement	1,500.00	1,500.00	Each	
Environment - Licensing	Licensing - Tracks	Tracks - Application (provisional Statement holders.	500.00	500.00	Each	
Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application to vary	400.00	400.00	Each	
Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application to Transfer	250.00	250.00	Each	
Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application Provisional Statement	750.00	750.00	Each	
Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application Re-Instatement.	250.00	250.00	Each	
Environment - Licensing	Licensing - Family Entertainment Centres	Family Entertainment Centres - Application (provisional Statement holders.	200.00	200.00	Each	
Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application to vary	400.00	400.00	Each	
Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application to Transfer	250.00	250.00	Each	
Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application Re-Instatement.	250.00	250.00	Each	
Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centres - Application Provisional Statement	750.00	750.00	Each	
Environment - Licensing	Licensing - Adult Gaming Centre	Adult Gaming Centre - Application (provisional Statement holders.	200.00	200.00	Each	
Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises automatic notification - Gaming Machine	50.00	50.00	Each	
Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Gaming Machine Permit	150.00	150.00	Each	
Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises Existing Operator - Gaming Machine Permit	100.00	100.00	Each	
Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Vary a Gaming Machine Permit	100.00	100.00	Each	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Transfer a Gaming Machine Permit	25.00	25.00	Each	
Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Gaming Machine Permit Annual Fee	50.00	50.00	Each	
Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - Change of Name of a Gaming Machine Permit	25.00	25.00	Each	
Environment - Licensing	Licensing - Gambling Act - Licensed Premises	Licensed Premises - A copy of a Gaming Machine Permit	15.00	15.00	Each	
Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit	200.00	200.00	Each	
Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Existing Operator	100.00	100.00	Each	
Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - (Club Premises Certificate Holder)	100.00	100.00	Each	
Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Renewal	200.00	200.00	Each	
Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Renewal - Existing Operator	100.00	100.00	Each	
Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Annual Fee	50.00	50.00	Each	
Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Vary permit	100.00	100.00	Each	
Environment - Licensing	Licensing - Gambling Act-Club Gaming & Club Machine permit	Club Gaming & Club Machine Permit - Copy of permit	25.00	25.00	Each	
Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Grant	300.00	300.00	Each	
Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Existing Operator	100.00	100.00	Each	
Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Renewal	300.00	300.00	Each	
Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Change Name	25.00	25.00	Each	
Environment - Licensing	Licensing - Gambling Act - Prize Gaming Permits	Prize Gaming Permits - Copy	15.00	15.00	Each	
Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit -Grant	300.00	300.00	Each	
Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit -Existing Operator	100.00	100.00	Each	
Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit -Renewal	300.00	300.00	Each	
Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit - Change Name	25.00	25.00	Each	
Environment - Licensing	Licensing - Gambling Act - Family Ents Centre Permits	Family Entertainment Centre Gaming Machine Permit - Copy of Permit	15.00	15.00	Each	
Environment - Licensing	Licensing - Gambling Act	Copy of licence - Gambling Act 2005	15.00	15.00	Each	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Grant	1,164.00	1,138.00	Each	Fees reviewed in accordance with relevant legislation.
Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Renewal	441.00	405.00	Each	
Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Transfer	199.00	181.00	Each	
Environment - Licensing	Licensing - Pavement Permit	Pavement permits	300.00	271.00	Each	
Environment - Licensing	Licensing - Pavement Licence	Pavement Licence	100.00	100.00	Each	
Environment - Licensing	Licensing - Scrap Metal Dealers	(Grant Site)	453.00	457.00	Each	
Environment - Licensing	Licensing - Scrap Metal Dealers	(Grant Collectors)	277.00	282.00	Each	
Environment - Licensing	Licensing - Scrap Metal Dealers	(Renewal Site)	368.00	357.00	Each	
Environment - Licensing	Licensing - Scrap Metal Dealers	(Renewal Collectors)	186.00	225.00	Each	
Environment - Licensing	Licensing - Scrap Metal Dealers	(Variation Site)	119.00	134.00	Each	
Environment - Licensing	Licensing - Scrap Metal Dealers	(Variation Collectors)	119.00	134.00	Each	
Environment - Licensing	Dangerous/Wild animals	Public/Domestic User - Bi-Annual renewal Licence fees - Exclusive of vets fee	367.00	286.00	Each	
Environment - Licensing	Dangerous/Wild animals	Public/Domestic User -Initial Licence fee- Exclusive of vets fee	422.00	317.00	Each	
Environment - Licensing	Zoo (Grant)	Commercial User - Annual Licence fees - Exclusive of vets fee	562.00	565.00	Each	
Environment - Licensing	Zoo (Renewal)	Commercial User - Annual Licence fees - Exclusive of vets fee	337.00	376.00	Each	
Environment - Licensing	Zoo (Transfer)	Fee to transfer licence	85.00	95.00	Each	
Environment - Licensing	Animal Activity licence - Animal Boarding	Application fee	245.00	246.00	Each	
Environment - Licensing	Animal Activity licence - Animal Boarding	Grant fee	124.00	123.00	Each	
Environment - Licensing	Animal Activity licence - Selling Pets	Application fee	245.00	246.00	Each	
Environment - Licensing	Animal Activity licence - Selling Pets	Grant fee	124.00	123.00	Each	
Environment - Licensing	Animal Activity licence - Dog Breeding	Application fee	245.00	246.00	Each	
Environment - Licensing	Animal Activity licence - Dog Breeding	Grant fee	124.00	123.00	Each	
Environment - Licensing	Animal Activity licence - Hiring out horses	Application fee	245.00	246.00	Each	
Environment - Licensing	Animal Activity licence - Hiring out horses	Grant fee	124.00	123.00	Each	
Environment - Licensing	Animal Activity licence - Keeping animals for exhibition	Application fee	218.00	200.00	Each	
Environment - Licensing	Animal Activity licence - Keeping animals for exhibition	Grant fee	124.00	123.00	Each	
Environment - Licensing	Animal Activity licence - All licences	Variation to Licence/re-evaluation of risk score	107.00	107.00	Each	

# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment - Licensing	Animal Activity licence - All licences	Inspection variation to Licence/re-evaluation of risk score	143.00	175.00	Each	
Environment - Licensing	Animal Activity licence - All licences	Inspection appeal of a risk rating	143.00	159.00	Each	
Environment - Licensing	Animal Activity licence - All licences	Variation to reduce licensable activities or numbers of animals	107.00	107.00	Each	
Environment - Licensing	Animal Activity licence - All licences	Transfer	107.00	107.00	Each	
Environment - Licensing	Animal Activity licence - All licences	Additional Licensable Activities Application Fee	-	77.00	Each	New fee, applies where more than 1 activity
Environment - Licensing	Animal Activity licence - All licences	Additional Licensable Activities Grant Fee	-	61.00	Each	New fee, applies where more than 1 activity
Environment - Licensing	Animal Activity licence - Animal Boarding - Home Boarding	Application Fee	-	168.00	Each	New Fee. Reduction for home boarders compared to all other animal boarding establishments such as Kennels and Catteries. Reflection in reduced time taken to process application
Environment - Licensing	Animal Activity licence - Animal Boarding - Home Boarding	Grant Fee	-	93.00	Each	New Fee. Reduction for home boarders compared to all other animal boarding establishments such as Kennels and Catteries. Reflection in reduced time taken to process application
Environment	Pest Control	Commercial Visits - Eradication fees (per visit) Wasps & hornets only	115.00	126.00	Each	
Environment	Pest Control	Commercial Visits - Eradication fees (per visit) Wasps & hornets only- each additional nest	30.00	33.00	Each	
Environment	Pest Control	Commercial Visits - Eradication fees (Rodents)	270.00	288.00	One course of treatment - 4 visits	To encourage take-up of longer term contracts rather than this one course option.
Environment	Pest Control	Commercial Visits - Eradication fees (Rodents) additional visits to existing contract. NOT SINGLE USE	85.00	90.00	per visit	
Environment	Pest Control	Commercial - Advisory/call out visit, no treatment	60.00	66.00	Each	Proposed charge to cover increase in transport costs and to discourage abortive journeys.
Environment	Pest Control	Domestic - Eradication fees Wasps/hornets per additional nests	30.00	30.00	Each	
Environment	Pest Control	Domestic - Eradication fees (per visit) Fleas & Wasps additional charge for Out of hours visit.	30.00	30.00	Each	
Environment	Pest Control	Domestic - Eradication fees (per visit) Wasps/Hornets	65.00	70.00	Each	
Environment	Pest Control	Domestic - Eradication fees 'Rats & Mice	65.00	70.00	Each	Benchmarked to other LA charges.



## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment	Pest Control	Domestic - Advisory/call out visit, no treatment	30.00	30.00	Each	
Environment	Pest Control	Domestic - Eradication fees (per visit) Fleas 1-3 Bed House	95.00	108.00	Each	
Environment	Pest Control	Domestic - Eradication fees (per visit) Fleas 4-5 Bed House	115.00	132.00	Each	
Environment	Level 2 Food Safety in catering course	Public/Commercial Course fees (one day course)	63.00	69.30	One day course fee	
Environment	Export Health Certificate (excluding exports to NI / Europe)	Commercial - certification request	70.00	77.00	License Fee	
Environment	Export Health Certificate (excluding exports to NI / Europe)	reprint of certificate due to customer error on request	-	10.50	per reprint	
Environment	Export Health Certificate (exports to NI or Europe)	Commercial - certification request	40.00	44.00	Per hour	
Environment	House in Multiple Occupation - Licensing (New Application)	Licensing Fee ( application fee only)	410.00	450.00	Per Application	
Environment	House in Multiple Occupation - Issue of License	Maintenance & monitoring of licence fee. one off with up to 5 year life	310.00	340.00		
Environment	House in Multiple Occupation - Renewal of Licence	Licensing Fee	380.00	420.00	License Fee	
Environment	Inspection of Premises for Visa Requirements	Inspection Fee	125.00	138.00	Per hour	
Environment	Special Treatment - Additional Operator - Acupuncture/ Tattooing/ Electrolysis/ Ear/Body piercing /Semi Permanent Tattooing	Commercial - Licence fees (per PERSON)	40.00	44.00	Additional Operator	Cover cost of inspection
Environment	Special Treatment - Premises + 1 Operator Acupuncture/Tattooing/ Electrolysis/ Ear/ Body piercing/Semi-Permanent Tattooing	Commercial - Licence fees (per PREMISES)	125.00	137.50	Per Premises	
Environment	Special Treatment -	reprint of certificate (customer request e.g. change of name due to marriage / divorce / loss of paperwork)	-	10.50	per reprint	New charge
Environment	Water analysis	Risk Assessment	38.00	40.00	Per hour	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Environment	Water analysis	Sampling visit	55.00	60.00		
Environment	Water analysis	Investigation	38.00	42.00	Per hour	
Environment	Water analysis	Analysing a sample taken under regulation 10	Actual lab costs	Actual lab costs	Each	Maximum cost cap was removed by change in Private Water Supplies Regulations 2018
Environment	Water analysis	Analysing a sample taken during check monitoring	Actual lab costs	Actual lab costs	Each	
Environment	Water analysis	Analysing a sample taken during audit monitoring	Actual lab costs	Actual lab costs	Each	
Environment	Re-score visit FHRS	Charge for a re-score visit for Food Hygiene Rating System.	155.00	170.50	Each visit	
Environment	Voluntary surrender of food	Certification request	40.00	44.00	Per hour	
Housing	Rent	Bradford Street (1 bed flat)	78.92	84.44	Per Week	
Housing	Rent	Bradford Street (Bedsit)	66.95	71.64	Per Week	
Housing	Service Charges	Fuel - Bradford Street	17.38	19.12	Per Week	
Housing	Service Charges	Water - Bradford Street (1 bed flat)	7.62	8.38	Per Week	
Housing	Service Charges	Water - Bradford Street (Bedsit)	5.31	5.84	Per Week	
Land Charges	Full Search	All registered local land charges (LLC1) + list of enquiries from other internal & external departments (CON29)	134.00	148.00	Per search	Fees benchmark favourably against other LA's
Land Charges	CON29O	Optional enquiries	24.00	27.00	Per question	
Land Charges	LLC1 form only	All registered local land charges	20.00	22.00	Per form	
Land Charges	Extra Parcels	Properties on land in addition to the principal property.	24.00	27.00	Per parcel	
Land Charges	Personal Search	Unrefined data that is not checked by a Local Land Charge officer	No Charge	No Charge		Statutory - free of Charge under the Environmental Information Regulations
Land Charges	Commons Land & Village Green Search	This is an extra optional question (q22) on the CON29O that shows the registration or access rights of any common land or village green.	24.00	27.00	Per request	
Land Charges	Commercial Full Search	All registered local land charges (LLC1) + list of enquiries from other internal & external departments (CON29)	200.00	220.00	Per search	
Land Charges	Commercial Con29O	Optional enquiries	24.00	27.00		
Land Charges	Commercial LLC1 form only	All registered local land charges	20.00	22.00		
Land Charges	Commercial Extra Parcels	Properties on land in addition to the principal property.	24.00	27.00		
Land Charges	Commercial Land & Village Green Search	This is an extra optional question (q22) on the CON29O that shows the registration or access rights of any common land or village green.	24.00	27.00		
Operations	Allotments	Rental of Allotments	0.46	0.51	M <sup>2</sup>	

# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Operations	Cemeteries	Cancellation/amendment of confirmed burial arrangements	105.00	116.00	Each	
Operations	Cemeteries	Exhumation Fee	1,487.00	1,636.00	Each	
Operations	Cemeteries	Use of Cemetery Chapel	140.00	200.00	Each	Fees benchmark against other LA's
Operations	Cemeteries	Family search of burial records	18.00	30.00	per hour	
Operations	Cemeteries	<b>Burials</b>				
Operations	Cemeteries	Interments - Under 18 years of age	No charge	No charge		BDC claims 100% of costs back from Ministry of Justice
Operations	Cemeteries	Interments - <b>18+</b> Single plot (depth) (re-open or new)	555.00	755.00	Each	Fees benchmark against other LA's
Operations	Cemeteries	Interments - <b>18+</b> Double plot (depth) (re-open or new)	718.00	855.00	Each	
Operations	Cemeteries	Interments - Fixed shoring and slatted boards.	104.00	220.00	Per plot	Fee includes recovery of contractor costs.
Operations	Cemeteries	Interments - body part	149.50	165.00	Each	
Operations	Cemeteries	<b>Cremated Remains</b>				
Operations	Cemeteries	Interment - <b>Under 18</b> years of age	No charge	No charge		BDC claims 100% of costs back from Ministry of Justice
Operations	Cemeteries	Interment - <b>18 +</b>	165.00	200.00	Each	Fees benchmark against other LA's
Operations	Cemeteries	Interment of Cremated Remains with a Full Burial	78.25	86.00	Each	
Operations	Cemeteries	Two individual remains in one casket or two single caskets in one plot	216.00	350.00	Each	Fees benchmark against other LA's
Operations	Cemeteries	All interment fees where the deceased is a non-resident of the Braintree District	Double fees apply	Double fees apply	Each	
Operations	Cemeteries	<b>Exclusive Right of Burial (ERB)</b>				
Operations	Cemeteries	ERB <b>under 18</b> Grave next in rotation	236.00	450.00	Each	Fees benchmark against other LA's
Operations	Cemeteries	ERB <b>under 18</b> Grave selected by customer	306.00	500.00	Each	
Operations	Cemeteries	ERB <b>18+</b> Grave next in rotation	848.00	933.00	Each	
Operations	Cemeteries	ERB <b>18+</b> Grave selected by customer	1,102.00	1,212.00	Each	
Operations	Cemeteries	Transfer of ERB certificate	57.70	64.00	Each	
Operations	Cemeteries	<b>Exclusive Right of Cremated Remains</b>				
Operations	Cemeteries	ERCR <b>under 18</b> - Grave next in rotation	236.00	450.00	Each	Fees benchmark against other LA's
Operations	Cemeteries	ERCR <b>under 18</b> - Grave selected by customer	306.00	500.00	Each	
Operations	Cemeteries	ERCR <b>18+</b> Grave next in rotation	236.00	550.00	Each	
Operations	Cemeteries	ERCR <b>18+</b> Grave selected by customer	306.00	600.00	Each	

# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Operations	Cemeteries	Transfer of ERCR certificate	57.70	64.00	Each	
Operations	Cemeteries	<b>Grave Maintenance</b>				
Operations	Cemeteries	Grave Maintenance - Neat & Tidy p.a.	93.70	103.00	Each	Fees reflect rise in plant costs
Operations	Cemeteries	Full Grave - twice yearly planting	125.00	138.00	Each	
Operations	Cemeteries	Lawn Section - twice yearly planting	95.25	105.00	Each	
Operations	Cemeteries	Cremated Remains - planting	78.25	86.00	Each	
Operations	Cemeteries	Child's Grave - planting	78.25	86.00	Each	
Operations	Cemeteries	<b>Memorials</b>				
Operations	Cemeteries	Full Memorial Permit	216.00	238.00	Each	
Operations	Cemeteries	Lawn Headstone Permit	157.50	174.00	Each	
Operations	Cemeteries	Cremated Remains Headstone or child's memorial Permit	66.20	125.00	Each	Fees benchmark against other LA's
Operations	Cemeteries	Memorial fee - C/R headstone with kerb	56.65	150.00	Each	
Operations	Cemeteries	Additional Inscription on any memorial Permit	72.00	110.00	Each	
Operations	Cemeteries	Memorials - permit fee for kerbing of full length grave	56.70	110.00	Each	
Operations	Cemeteries	Memorials - permit fee for kerbing of cremated remains grave	56.70	90.00	Each	
Operations	Cemeteries	Memorials - permit fee for kerbing full lawn memorial	56.70	100.00	Each	
Operations	Cemeteries	New- Memorial Bench Plaque (7" x 3")- 5yr lease period	122.60	135.00	Each	
Operations	Cemeteries	Renewal- Memorial Bench Plaque (7" x 3")- 5yr lease period	85.00	94.00	Each	
Operations	Cemeteries	Turfing of grave	26.00	30.00	Per grave	
Operations	Cemeteries	Collection of ashes	18.00	20.00	Per set	
Operations	Cemeteries	Relinquished plot fee	45.00	50.00	Per plot	
Operations	Cemeteries	Cremated remains - 2 sets - 1 resident & 1 non-resident in same plot	324.00	525.00	Per interment	A mid-range charge to make this more affordable and fairer to customers and bring in line with what other authorities charge.
Operations	Cemeteries	Supply and install memorial bench without plaque.	-	810.00	Each	New service
Operations	Cemeteries	Supply and install memorial bench with plaque.	-	890.00	Each	New service
Operations	Events	Seasonal licence (quarterly) for organised commercial events e.g. Boot Camp/Dog Training/Fitness Class or similar activity conducted on public open space.	160.30	177.00	Season (Quarterly)	
Operations	Events	Annual licence for commercial Boot Camp/ Dog training/ Fitness Class or similar activity conducted on public open space	534.20	588.00	Per year	

# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Operations	Temporary Traffic Regulation Order (TTRO) Applications for road closures for events (exempt for National Events)	Administration fee and sealing of TTRO Applications	226.00	450.00	per application	Rescind charge where the application relates to national events e.g. Remembrance Day Parades. Includes fee for process of signing and sealing TTRO.
Operations	Market Charity Stalls - Braintree (On Street)	Hire of Stall - Flat fee for pre-booking Charity	12.90	14.20	Each	
Operations	Market Charity Stalls - Witham (Off Street)	Hire of Stall - Flat fee for pre-booking Charity	12.90	14.20	Each	
Operations	Market stalls - Braintree Saturday	Braintree Pitch Rent - Commercial Hire	1.91	2.10	Per foot	
Operations	Market stalls - Braintree Wednesday	Braintree Pitch Rent - Commercial Hire	2.17	2.40	Per foot	
Operations	Market stalls - Witham Saturday	Witham Pitch Rent - Commercial Hire	1.91	2.10	Per foot	
Economic Development	Street Market stalls - Pop-Up Stall	Street Market Pitch Rent - Commercial Hire	11.00	12.10	each	
Economic Development	Street Market stalls - Surcharge for Gazebo Hire	Street Market Pitch Rent - Commercial Hire	10.00	11.00	each	
Economic Development	Street Market stalls - 3M x 3M Stall	Street Market Pitch Rent - Commercial Hire	20.00	22.00	each	
Economic Development	Street Market stalls - 4M x 4M Stall	Street Market Pitch Rent - Commercial Hire	25.00	27.50	each	
Economic Development	Street Market stalls - 5M x 5M Stall	Street Market Pitch Rent - Commercial Hire	30.00	33.00	each	
Economic Development	Street Market stalls - 6M x 6M Stall	Street Market Pitch Rent - Commercial Hire	35.00	38.50	each	
Economic Development	BDC Pop Up hire special event rate	commercial hire special event	11.00	12.10	each	
Economic Development	BDC Gazebo hire special event rate	commercial hire special event	10.00	11.00	each	
Economic Development	3x3m pitch special event rate	commercial hire special event	25.00	27.50	each	
Economic Development	4x4 pitch fee special event rate	commercial hire special event	30.00	33.00	each	
Economic Development	5x5m pitch fee special event rate	commercial hire special event	35.00	38.50	each	
Economic Development	6x6m pitch fee special event rate	commercial hire special event	40.00	44.00	each	
Operations	Sports Pitch Bookings	Football/Rugby - 7 a side with Changing (Marked)	30.90	34.00	Match	Price includes VAT - exempt of VAT if block booking of 10 or more sessions and meet certain criteria
Operations	Sports Pitch Bookings	Football/Rugby - 7 a side without changing (Marked)	23.50	26.00	Match	
Operations	Sports Pitch Bookings	Football/Rugby junior -without Changing	30.90	34.00	Match	
Operations	Sports Pitch Bookings	Football/Rugby - without changing	49.60	55.00	Match	
Operations	Sports Pitch Bookings	Football/Rugby junior - with Changing	39.60	44.00	Match	
Operations	Sports Pitch Bookings	Football/Rugby - with Changing	68.40	76.00	Match	
Operations	Sports Pitch Bookings	Football - 9 a side with changing	36.40	40.00	Match	
Operations	Sports Pitch Bookings	Football - 9 a side without changing	27.80	31.00	Match	
Operations	Sports Pitch Bookings	Football - 5 a side with changing	23.80	26.25	Match	

# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Operations	Sports Pitch Bookings	Football - 5 a side without changing	18.70	20.50	Match	
Operations	Sports Pitch Bookings	Football - training on grass pitch	26.80	30.00	Match	
Operations	AGP Gt Notley Country Park	Adult (Peak Period) Half Pitch	20.40	22.50	Hour	
Operations	AGP Gt Notley Country Park	Adult (Peak Period) Full Pitch	33.20	36.50	Hour	
Operations	AGP Gt Notley Country Park	Under 18 (Peak Period) Half Pitch	18.70	20.75	Hour	
Operations	AGP Gt Notley Country Park	Under 18 (Peak Period) Full Pitch	26.80	29.50	Hour	
Operations	AGP Gt Notley Country Park	Adult (Off-Peak Period) Half Pitch	17.10	19.00	Hour	
Operations	AGP Gt Notley Country Park	Adult (Off-Peak Period) Full Pitch	26.80	29.50	Hour	
Operations	AGP Gt Notley Country Park	Under 18 (Off-Peak Period) Half Pitch	15.00	16.50	Hour	
Operations	AGP Gt Notley Country Park	Under 18 (Off-Peak Period) Full Pitch	20.40	22.50	Hour	
Operations	MUGA Gt Notley Country Park	Adult Football, Basketball, Netball	14.00	15.50	Hour	
Operations	MUGA Gt Notley Country Park	Adult Tennis	7.50	8.25	Hour	
Operations	MUGA Gt Notley Country Park	Under 18 Football, Basketball, Netball	11.80	13.00	Hour	
Operations	MUGA Gt Notley Country Park	Under 18 Tennis	5.40	6.00	Hour	
Operations	AGP Gt Notley Country Park	Floodlight Half Pitch	10.70	11.75	Hour	
Operations	AGP Gt Notley Country Park	Floodlight Full Pitch	15.00	16.50	Hour	
Operations	MUGA Gt Notley Country Park	Floodlight	6.50	7.25	Hour	
Operations	Stray Dogs	Kennelling fees (set by RSPCA)	16.14	17.75	(per dog) per 24 hrs kennelling	Subject to confirmation from RSPCA charges.
Operations	Stray Dogs	Collection and transportation of Stray dogs	49.10	54.00	(per dog)	
Operations	Stray Dogs	Combined Fee for 1 day or less	65.10	71.60	(per dog)	
Operations		Combined Fee for 2 days	81.10	89.20	(per dog)	
Operations		Combined Fee for 3 days	96.00	105.60	(per dog)	
Operations		Combined Fee for 4 days	112.00	123.20	(per dog)	
Operations		Combined Fee for 5 days	125.80	138.40	(per dog)	
Operations		Combined Fee for 6 days	142.00	156.20	(per dog)	
Operations		Combined Fee for 7 days	157.90	173.70	(per dog)	
Operations			<b>Owners on Benefit Combined Fees</b>			
Operations	Stray Dogs	Combined Fee 1 day or less	47.50	52.25	(per dog)	
Operations		Combined Fee for 2 days	59.75	65.70	(per dog)	
Operations		Combined Fee for 3 days	71.50	78.65	(per dog)	
Operations		Combined Fee for 4 days	83.20	91.50	(per dog)	
Operations		Combined Fee for 5 days	95.00	104.50	(per dog)	
Operations		Combined Fee for 6 days	106.70	117.40	(per dog)	
Operations		Combined Fee for 7 days	118.50	130.35	(per dog)	

# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Operations	Stray Dogs	Microchipping	21.74	24.00	(per dog)	
Operations	Street Scene Enforcement	Fixed Penalty Notice for small scale fly tipping incidents - if paid after 10 days	400.00	400.00	Per incident	Fee Capped by Central Government
Operations	Street Scene Enforcement	Fixed Penalty Notice for small scale fly tipping incidents - if paid within 10 days	300.00	300.00	Per incident	
Operations	Street Scene Enforcement	Storage & return of abandoned shopping trollies	100.00	100.00	Per trolley	
Operations	Waste - Domestic	Special Collection of bulky household waste (between six and twelve items)	83.50	95.00	Each	Above inflation increase to recover additional costs of the service outside of the Council's control.
Operations	Waste - Domestic	Special Collection of bulky household waste (up to six items)	41.60	48.50	Each	
Operations	Waste - Domestic	Special Collection of bulky household waste (up to six items) for residents in receipt of statutory benefit	31.00	36.50	Each	
Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 2 hours)	237.50	261.25	Each	
Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 3 hours)	293.60	323.00	Each	
Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 4 hours)	345.60	380.00	Each	
Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 5 hours)	410.70	450.00	Each	
Operations	Waste - Domestic	Purchase of additional 180 litre garden waste bin	30.90	34.00	Each	
Operations	Waste - Domestic	Annual fee for emptying additional garden waste bin on scheduled garden waste collections days only.	41.10	45.00	Year	
Operations	Car Parking at Gt Notley Country Park (operated by Essex County Council)	Up to 30 mins	1.00	TBC	Each	Charges set by Gt Notley Country Park Joint Venture Partnership Board.
Operations		Up to 1 hr	2.20	TBC	Each	
Operations		Up to 2 hrs	3.50	TBC	Each	
Operations		Up to 3 hrs	5.00	TBC	Each	
Operations		Over 3 hrs	6.50	TBC	Each	
Operations		Coaches & Minibuses	15.00	TBC	Each	
Operations		ADD: Standard Explorer Pass	75.00	TBC	Each	
Operations		Explorer Pass (over 60 yrs. / Blue Badge holder)	50.00	TBC	Each	
Operations	ON Street Car Parking (NEPP)	Residents charge - 1st Season Ticket/Permit	55.00	TBC	Each	Charges are set by the <b>North Essex Parking Partnership (NEPP)</b> . Charges for 2023/24 are also likely to be reviewed in-year and we will be notified of any changes once a decision is taken. Different authorities currently have varying charges within the NEPP. It has been agreed that these will be brought in-line across NEPP authorities over a period of 5-years
Operations		Residents charge - 2nd Season Ticket/Permit	85.00	TBC	Each	
Operations		Residents charge - 3rd Season Ticket/Permit	110.00	TBC	Each	
Operations		Residents Charge - Block of 10 Season Ticket/Permits	25.00	TBC	Each	

# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Operations		Visitor Permits - MiPermit (digital system)	12.00	TBC	Each	
Operations		Residents Charge - Loss of Season Ticket/Permit .(Free if stolen; requires police incident reference)	24.00	TBC	Each	
Operations		Dispensation/Suspension Permit - First Day	25.00	TBC	Each	
Operations		Dispensation/Suspension other days (up to 7 days)	12.00	TBC	Each	
Operations	ON and OFF street Parking Enforcement (NEPP)	Charge Certificate Higher	105.00	TBC	Each	
Operations		Charge Certificate Lower	75.00	TBC	Each	
Operations		County Court Debt Registered higher	113.00	TBC	Each	
Operations		County Court Debt Registered lower	83.00	TBC	Each	
Operations		Instructions to Bailiff Off street Charge plus bailiff fees as incurred	0.00	TBC	Each	
Operations		Instructions to Bailiff On street Charge plus bailiff fees as incurred	0.00	TBC	Each	
Operations		NTO higher	70.00	TBC	Each	
Operations		NTO lower	50.00	TBC	Each	
Operations		Penalty Charge Notice - Paid After Fourteen Days higher	70.00	TBC	Each	
Operations		Penalty Charge Notice - Paid After Fourteen Days lower	50.00	TBC	Each	
Operations		Penalty Charge Notice - Paid Within Fourteen Days higher	35.00	TBC	Each	
Operations		Penalty Charge Notice - Paid Within Fourteen Days lower	25.00	TBC	Each	
Operations		CAR PARK Station Approach, Braintree SHORT stay	Mon-Sat 7am -7pm Up to 1hr	1.00	TBC	
Operations	Mon-Sat 7am - 7pm 1 to 3hrs		2.00	TBC	Each	
Operations	Mon-Fri 7am -7pm 3 to 6hrs		3.00	TBC	Each	
Operations	Sat 7am -6.59am Over 3hrs		2.00	TBC	Day Rate	
Operations	Sun 7am - 6.59pm Up to 12 hrs		0.50	TBC	Day Rate	
Operations	CAR PARK Station Approach, Braintree LONG stay	Mon-Fri Up to 24hrs	4.50	TBC	Day Rate	
Operations		Sat Up to 24hrs	2.00	TBC	Day Rate	
Operations	CAR PARK White Horse Lane, Witham LONG stay	Mon-Fri 7am - 7pm	5.50	TBC	Day Rate	
Operations		Sat Up to 24hrs	2.00	TBC	Day Rate	
Operations		Sunday 7am - 6.59pm	0.50	TBC	Day Rate	
Operations	CAR PARK Easton Road, Witham LONG stay	Mon-Fri, 4am - 9.30am (Valid until 4am next day)	6.50	TBC	Day Rate	
Operations		Mon-Fri, 9.30am - 7.00am (Valid until 4am next day)	3.50	TBC	Each	
Operations		Sat-Sun (Valid until 4am next day)	2.00	TBC	Each	

Parking tariffs are being reviewed as part of a review of BDC's Car Parking Protocol. A decision will be taken by Cabinet in March 2023.



# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Operations		Evening all days (Valid 7pm-4am next day)	1.00	TBC	Overnight	
Operations	CAR PARK Victoria Street, Braintree LONG stay	Mon-Sat Up to 24hrs	4.50	TBC	Day Rate	
Operations		Sun 7am - 7pm	0.50	TBC	Each	
Operations	CAR PARK All Other Short Stay Pay & Display Car Parks	Mon-Sat Up to 1hr	1.00	TBC	Each	
Operations		Mon-Sat 1 to 3hrs	2.00	TBC	Each	
Operations		Mon-Sat 3 to 6hrs	3.50	TBC	Each	
Operations		Mon-Sat 6hrs+	6.00	TBC	Day Rate	
Operations	CAR PARK Electric charging point	All days 7am-7pm Max 1 hr	1.00	TBC	Each	
Operations		All days 7pm-7am Max 1 hr	0.50	TBC	Each	
Operations	CAR PARK Overnight Parking Between 7pm to 6.59am next day (valid to 7.30am)	All days Overnight	0.50	TBC	Overnight	
Operations	CAR PARK Overnight Parking Permits 7pm to 7.30am next day	All days Quarterly	30.00	TBC	Each	
Operations		All days Six months	55.00	TBC	Each	
Operations		All days Annual	100.00	TBC	Each	
Operations	CAR PARK Lockrams Lane, Witham - Season Ticket Holders Only	Mon-Fri & Sun 24/7 - Quarterly	121.00	TBC	Each	
Operations		Mon-Fri & Sun 24/7 - Annual	473.00	TBC	Each	
Operations	CAR PARK All Other Season Tickets (except Easton Road car park)	All days 24/7 Quarterly	145.00	TBC	Each	
Operations		All days 24/7 Annual	550.00	TBC	Each	
Operations	CAR PARKS Open Market Trade Vehicles	Wed & Sat (Braintree) - All hours	1.50	TBC	Day Rate	
Operations		Sat (Witham) - All hours	1.50	TBC	Day Rate	
<b>Non Commercial Events (not for profit)</b>						
Operations	Events	Charity/local community event	-	100.00	Each	New charging structure
<b>Commercial Events - Circus/Funfair</b>						
Operations	Events	<b>SMALL</b> circus/funfair	-	150.00	Day Rate	New charging structure
Operations	Events	Small circus/funfair damage deposit/clean up	354.00	600.00	Each	Combined charge - refundable if not needed
Operations	Events	<b>LARGE</b> circus/funfair	-	500.00	Day Rate	New charging structure
Operations	Events	Large circus/funfair damage deposit/clean up	1,125.00	1,250.00	Each	Combined charge - refundable if not needed
<b>Other Commercial Events</b>						
Operations	Events	<b>SMALL event (up to 100 people)</b>	-	200.00	Day Rate	New charging structure
Operations	Events	Small event - damage deposit/clean up	-	600.00	Each	Refundable if not needed
Operations	Events	<b>MEDIUM event (101 to 250 people)</b>	-	500.00	Day rate	New charging structure
Operations	Events	Medium event - damage deposit/clean up	-	800.00	Each	Refundable if not needed
Operations	Events	<b>LARGE event (251 to 500 people)</b>	-	750.00	Day rate	New charging structure

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Operations	Events	Large event - damage deposit/clean up	-	1,250.00	Each	Refundable if not needed
Operations	Events	<b>EXTRA LARGE</b> event (501+ people)	-	1,500.00	Day rate	New charging structure
Operations	Events	Extra Large event - damage deposit/clean up	-	2,000.00	Each	Refundable if not needed
Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development written advice	150.00	TBC	per application	Fees to be agreed under delegated authority by portfolio holder.
Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development -Meetings - 1 hour duration	300.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development -Meetings - Follow up written advice	150.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development (incl listed building and/or Conservation advice)written advice	250.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development (incl listed building and/or Conservation advice) 1 hour duration	400.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development (incl listed building and/or Conservation advice) follow up written advice	200.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Householder - Written Advice Only	100.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Householder - follow up written advice	75.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Householder - Meeting 1hr duration	150.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Householder and Listed Building/Conservation Area advice - Meeting	300.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Householder and Listed Building/Conservation Area advice - follow up written advice	150.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Listed Building Works - written advice	150.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Listed Buildings Works -meeting 1 hour duration	250.00	TBC		
Planning	Planning pre-application advice service	Pre Planning advisory service - Listed Buildings Works -follow up written response	125.00	TBC		
Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design Advice- Meeting & Written Response.	1,730.00	TBC		

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design & Heritage Advice (Listed Building / Conservation Area)- Meeting & Written Response.	2,030.00	TBC		
Planning	Planning pre-application advice service	Large Scale Major Planning & Urban Design Advice- Meeting & Written Response.	1,360.00	TBC		
Planning	Planning pre-application advice service	Large Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Meeting & Written Response.	1,660.00	TBC		
Planning	Planning pre-application advice service	Small Scale Major Planning & Urban Design Advice- Meeting & Written Response.	990.00	TBC		
Planning	Planning pre-application advice service	Small Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Meeting & Written Response.	1,290.00	TBC		
Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design Advice- Follow up Written Response.	865.00	TBC		
Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design & Heritage Advice (Listed Building /Conservation Area)- Follow up Written Response.	1,015.00	TBC		
Planning	Planning pre-application advice service	Large Scale Major Planning & Urban Design Advice- Follow up Written Response.	680.00	TBC		
Planning	Planning pre-application advice service	Large Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Follow up Written Response.	830.00	TBC		
Planning	Planning pre-application advice service	Small Scale Major Planning & Urban Design Advice- Follow up Written Response.	495.00	TBC		
Planning	Planning pre-application advice service	Small Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Follow up Written Response.	645.00	TBC		
Planning	Planning pre-application advice service	Large Scale Major Planning & Urban Design Advice-Written Advice Only.	860.00	TBC		
Planning	Planning pre-application advice service	Large Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)-Written Advice Only.	1,010.00	TBC		
Planning	Planning pre-application advice service	Small Scale Major Planning & Urban Design Advice-Written Advice Only.	540.00	TBC		

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Planning	Planning pre-application advice service	Small Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)-Written Advice Only.	690.00	TBC		
Planning	Planning Application Fees	Outline Application- No more than 2.5 hectares. (Per 0.1 Hectare)	462.00	462.00		Statutory Fee - last increased by government wef 17th Jan 2018.
Planning	Planning Application Fees	Outline Application- more than 2.5 hectares. (Fixed price first 2.5 hectares)	11,432.00	11,432.00		
Planning	Planning Application Fees	Outline Application- more than 2.5 hectares. (Per additional 0.1 hectares above 2.5)	138.00	138.00		
Planning	Planning Application Fees	Household Applications- Single Dwelling	206.00	206.00		
Planning	Planning Application Fees	Full Applications- 2 or more Dwellings	407.00	407.00		
Planning	Planning Application Fees	Full Applications- New Dwellings up to and including 50.	462.00	462.00		
Planning	Planning Application Fees	Full Applications- New Dwellings above 50 (Fixed price first 50).	22,859.00	22,859.00		
Planning	Planning Application Fees	Full Applications- New Dwellings above 50 (per additional dwelling above 50).	138.00	138.00		
Planning	Planning Application Fees	Full Applications Erection of buildings- Gross floor space (up to 40 sq. m)	234.00	234.00		
Planning	Planning Application Fees	Full Applications Erection of buildings- Gross floor space (up to 75 sq. m)	462.00	462.00		
Planning	Planning Application Fees	Full Applications Erection of buildings- Gross floor space (up to 3750 sq. m, Price per 75 sq. m)	462.00	462.00		
Planning	Planning Application Fees	Full Applications Erection of buildings- Gross floor space (More than 3750 sq. m, Fixed price first 3750 sq. m)	22,859.00	22,859.00		
Planning	Planning Application Fees	Full Applications Erection of buildings- Gross floor space (More than 3750 sq. m, Per additional 75 sq. m)	138.00	138.00		
Planning	Planning Application Fees	Full Applications Erection of buildings (Agricultural land)- Gross floor space (up to 465 sq. m)	96.00	96.00		
Planning	Planning Application Fees	Full Applications Erection of buildings (Agricultural land)- Gross floor space (up to 540 sq. m)	462.00	462.00		
Planning	Planning Application Fees	Full Applications Erection of buildings(Agricultural land)- Gross floor space (More than 540 sq. m and no more than 4215 sq. m, Fixed price first 540 sq. m)	462.00	462.00		

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Planning	Planning Application Fees	Full Applications Erection of buildings(Agricultural land)- Gross floor space (More than 540 sq. m and no more than 4215 sq. m, Price per additional 75 sq. m)	462.00	462.00		
Planning	Planning Application Fees	Full Applications Erection of buildings(Agricultural land)- Gross floor space (More than 4215 sq. m , Fixed price first 4215 sq. m)	22,859.00	22,859.00		
Planning	Planning Application Fees	Full Applications Erection of buildings(Agricultural land)- Gross floor space (More than 4215 sq. m, Price per additional 75 sq. m)	138.00	138.00		
Planning	Planning Application Fees	Full Applications Erection of Glasshouses- Up to 465 sq. m.	96.00	96.00		
Planning	Planning Application Fees	Full Applications Erection of Glasshouses- More than 465 sq. m.	2,580.00	2,580.00		
Planning	Planning Application Fees	Full Applications Erection of Plant & Machinery-Not More than 5 Hectares. (Per 0.1 Hectare)	462.00	462.00		
Planning	Planning Application Fees	Full Applications Erection of Plant & Machinery-More than 5 Hectares. (Fixed price per 5 Hectares)	22,859.00	22,859.00		
Planning	Planning Application Fees	Full Applications Erection of Plant & Machinery-More than 5 Hectares. (Additional price per 0.1 Hectares)	138.00	138.00		
Planning	Planning Application Fees	Applications for Car parks, service roads or other accesses	234.00	234.00		
Planning	Planning Application Fees	Applications for waste site area- Not more than 15 Hectares. (Price per 0.1 hectares).	234.00	234.00		
Planning	Planning Application Fees	Applications for waste site area- More than 15 Hectares. (Fixed Price first 15 hectares).	34,934.00	34,934.00		
Planning	Planning Application Fees	Applications for waste site area- More than 15 Hectares. (Additional price per 0.1 hectares).	138.00	138.00		
Planning	Planning Application Fees	Exploratory Drilling for Oil or Natural Gas- Not more than 7.5 Hectares (Price per 0.1 hectares)	508.00	508.00		
Planning	Planning Application Fees	Exploratory Drilling for Oil or Natural Gas- More than 7.5 Hectares (Fixed Price first 7.5 hectares)	38,070.00	38,070.00		
Planning	Planning Application Fees	Exploratory Drilling for Oil or Natural Gas- Not more than 7.5 Hectares (Additional price per 0.1 hectares)	151.00	151.00		

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Planning	Planning Application Fees	Operations winning & working of Oil or Natural Gas- Not more than 15 Hectares (Price per 0.1 hectares)	257.00	257.00		
Planning	Planning Application Fees	Operations winning & working of Oil or Natural Gas-More than 15 Hectares (Fixed Price first 15 hectares)	38,520.00	38,520.00		
Planning	Planning Application Fees	Operations winning & working of Oil or Natural Gas- Not more than 15 Hectares (Additional price per 0.1 hectares)	151.00	151.00		
Planning	Planning Application Fees	Operations winning & working of minerals (Excluding Oil or Natural Gas)- Not more than 15 Hectares (Price per 0.1 hectares)	234.00	234.00		
Planning	Planning Application Fees	Operations winning & working of minerals (Excluding Oil or Natural Gas)-More than 15 Hectares (Fixed Price first 15 hectares)	34,934.00	34,934.00		
Planning	Planning Application Fees	Operations winning & working of minerals (Excluding Oil or Natural Gas)- Not more than 15 Hectares (Additional price per 0.1 hectares)	138.00	138.00		
Planning	Planning Application Fees	Site area- Other Operations (price per 0.1 Hectares)	234.00	234.00		
Planning	Planning Application Fees	Lawful Development Certificate- Existing use or Operation	Same as Full Application			
Planning	Planning Application Fees	Lawful Development Certificate- Existing use or Operation (lawful not to comply with any condition or limitation)	234.00	234.00		
Planning	Planning Application Fees	Proposed use or Operation	Half Planning Fee	Half Planning Fee		
Planning	Planning Application Fees	Prior Approval- Agricultural and Forestry buildings & operations or demolition of buildings	96.00	96.00		
Planning	Planning Application Fees	Prior Approval- Telecommunications Code Systems Operators	462.00	462.00		
Planning	Planning Application Fees	Prior Approval- Proposed Change of Use to State Funded School or Registered Nursery	96.00	96.00		
Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of Agricultural Building to a State-Funded School or Registered Nursery	96.00	96.00		
Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of Agricultural Building to a flexible use within Shops, Financial and Professional services, Restaurants and Cafes, Business, Storage or Distribution, Hotels, or Assembly or Leisure	96.00	96.00		

# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of a building from Office (Use Class B1) Use to a use falling within Use Class C3 (Dwelling house)	96.00	96.00		
Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of Agricultural Building to a dwelling house (Use Class C3), where there are no Associated Building Operations	96.00	96.00		
Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of Agricultural Building to a dwelling house (Use Class C3), and Associated Building Operations	206.00	206.00		
Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (dwelling house), where there are no Associated Building Operations	96.00	96.00		
Planning	Planning Application Fees	Prior Approval- Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (dwelling house), and Associated Building Operations	206.00	206.00		
Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change Of Use from Storage or Distribution Buildings (Class B8) and any land within its curtilage to Dwelling houses (Class C3)	96.00	96.00		
Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwelling houses (Class C3)	96.00	96.00		
Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwelling houses (Class C3), and Associated Building Operations	206.00	206.00		
Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Generis Uses) to Restaurants and Cafés (Class A3)	96.00	96.00		

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Generis Uses) to Restaurants and Cafés (Class A3), and Associated Building Operations	206.00	206.00		
Planning	Planning Application Fees	Prior Approval- Notification for Prior Approval for a Change of Use from Shops (Class A1) and Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops (Sui Generis Uses) to Assembly and Leisure Uses (Class D2)	96.00	96.00		
Planning	Planning Application Fees	Reserved Matters	462.00	462.00		
Planning	Planning Application Fees	Application for removal or variation of a condition following grant of planning permission	234.00	234.00		
Planning	Planning Application Fees	Request for confirmation that one or more planning conditions have been complied with. (Householder)	34.00	34.00		
Planning	Planning Application Fees	Request for confirmation that one or more planning conditions have been complied with. (Other)	116.00	116.00		
Planning	Planning Application Fees	Change of Use- Number of dwelling houses, Not more than 50 Dwellings (Price per Dwelling).	462.00	462.00		
Planning	Planning Application Fees	Change of Use- Number of dwelling houses, More than 50 Dwellings (Fixed Price first 50).	22,859.00	22,859.00		
Planning	Planning Application Fees	Change of Use- Number of dwelling houses, More than 50 Dwellings (Price per Dwelling above 50).	138.00	138.00		
Planning	Planning Application Fees	Other Changes of Use of a building or land	462.00	462.00		
Planning	Planning Application Fees	Advertising- Relating to the business on the premises	132.00	132.00		
Planning	Planning Application Fees	Advertising- Advance signs which are not situated on or visible from the site, directing the public to a business	132.00	132.00		
Planning	Planning Application Fees	Advertising- Other	462.00	462.00		
Planning	Planning Application Fees	Application for a Non-material Amendment Following a Grant of Planning Permission (Applications in respect of householder developments)	34.00	34.00		



## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes	
Planning	Planning Application Fees	Application for a Non-material Amendment Following a Grant of Planning Permission (Applications in respect of other developments)	234.00	234.00			
Planning	Planning Application Fees	Application for Permission in Principle	402.00	402.00	per 0.1 hectare of site area		
Planning	Planning Application Fees	Notification for Prior Approval for the installation, alteration or replacement of solar photovoltaics (PV) on non-domestic buildings	96.00	96.00			
Planning	Planning Application Fees	Notification for Prior Approval for the erection or construction of a collection facility within the curtilage of a shop	96.00	96.00			
Planning	Planning Application Fees	Notification for Prior Approval for the temporary use of land or buildings for the purpose of commercial film-making and associated development	96.00	96.00			
Planning	Planning Application Fees	Notification for Prior Approval for the provision of temporary school buildings on vacant commercial land and the use of that land by a state-funded school	96.00	96.00			
Planning	Street Naming & Numbering	Existing properties - house name / number change	40.00	TBC		Fees to be agreed under delegated authority by portfolio holder.	
Planning	Street Naming & Numbering	Existing properties - renamed street / area where requested by residents	£100 + £25 per property	TBC			
Planning	Street Naming & Numbering	New properties - 1 dwelling	40.00	TBC	per dwelling		
Planning	Street Naming & Numbering	New properties - 2 to 5 dwellings	30.00	TBC	per dwelling		
Planning	Street Naming & Numbering	New properties - 6 to 25 dwellings	25.00	TBC	per dwelling		
Planning	Street Naming & Numbering	New properties - 26 to 75 dwellings	20.00	TBC	per dwelling		
Planning	Street Naming & Numbering	New properties - 76 or more dwellings	15.00	TBC	per dwelling		
Planning	Street Naming & Numbering	New properties - new street name	75.00	TBC	per dwelling		
Planning	Street Naming & Numbering	New properties - name of building or block of flats or industrial estate	50.00	TBC	per dwelling		
Planning	Street Naming & Numbering	New properties - 1 to 5 units (cost per unit)	30.00	TBC	per unit		
Planning	Street Naming & Numbering	New properties - 6 to 15 units (cost per unit)	20.00	TBC	per unit		
Planning	Street Naming & Numbering	New properties - 16 or more units (cost per unit)	15.00	TBC	per unit		
Planning	Street Naming & Numbering	Confirmation of plot of postal address for utility company (charge to utility companies only)	30.00	TBC			
PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A4 per month	5.40	5.40	Per month		Excludes artwork fees. Charges will not increase this year as acquiring sponsorship and advertising from

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A3 per month	9.00	9.00	Per month	businesses and public sector partners is currently challenging in this market.
PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A2 per month	16.20	16.20	Per month	
PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A1 per month	22.20	22.20	Per month	
PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A0 per month	30.00	30.00	Per month	
PR & Marketing	Contact Magazine - printed version	Advertisement - Advertisement size full page x 1 edition printed and goes to 65,000 homes in or just on the border of Braintree district	1,200.00	1,200.00	Per edition - usually 1 edition per year	
PR & Marketing	Contact Magazine - printed version	Advertisement - Advertisement size half page x 1 edition printed and goes to 65,000 homes in or just on the border of Braintree district	600.00	600.00	Per edition usually 1 edition per year	
PR & Marketing	E-contact newsletter - electronic version	Advertisement - banner advertising in newsletter edition, sent to 8,500 email addresses	60.00	60.00	Per edition - usually 6 editions per year	
PR & Marketing	Business Rates booklet	Advertisement - Advertisement size full page x 1 edition printed and goes to 2,500 businesses in the border of Braintree district	600.00	600.00	Per edition usually 1 edition per year	
PR & Marketing	Business Rates booklet	Advertisement - Advertisement size half page x 1 edition printed and goes to 2,500 businesses in the border of Braintree district	300.00	300.00	Per edition usually 1 edition per year	
PR & Marketing	Council Tax booklet	Advertisement - Advertisement size full page x 1 edition printed and goes to 64,000 homes in the border of Braintree district	600.00	600.00	Per edition usually 1 edition per year	
PR & Marketing	Council Tax booklet	Advertisement - Advertisement size half page x 1 edition printed and goes to 64,000 homes in the border of Braintree district	300.00	300.00	Per edition usually 1 edition per year	
PR & Marketing	Roundabouts A	Advertisement - Signage to meet ECC & Highways specification, including maintenance of roundabout, signage production and installation on location in the border of Braintree district	4,800.00	4,800.00	per year - minimum contract. 10% & 15% discount offered for 2 or 3 year contract.	
PR & Marketing	Roundabouts B	Advertisement - Signage to meet ECC & Highways specification, including maintenance of roundabout, signage production and installation on location in the border of Braintree district	3,600.00	3,600.00	per year - minimum contract. 10% & 15% discount offered for 2 or 3 year contract.	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
PR & Marketing	Roundabouts C	Advertisement - Signage to meet ECC & Highways specification, including maintenance of roundabout, signage production and installation on location in the border of Braintree district	2,400.00	2,400.00	per year - minimum contract. 10% & 15% discount offered for 2 or 3 year contract.	
PR & Marketing	Vehicle panels (per vehicle)	Advertisement - display panels on RCV vehicle fleet. Price includes printing and installation of panels. PER VEHICLE	1,080.00	1,080.00	per vehicle for 3 months	
PR & Marketing	Web-site advertising Livewell	Advertisement - banner advertising hosted on site	300.00	300.00	base on 1 advert placement for one month	
Town Hall Centre	Room Hire	Council Chamber (70)- Standard	35.00	39.00	Per Hour	
Town Hall Centre	Room Hire	Council Chamber & Chairman's Rm - Standard	50.00	55.00	Per Hour	
Town Hall Centre	Room Hire	Courtauld Gallery (40) - Standard	25.00	28.00	Per Hour	
Town Hall Centre	Room Hire	Bartram Room (35)- Standard	25.00	28.00	Per Hour	
Town Hall Centre	Room Hire	Lounge (36)- Standard	25.00	28.00	Per Hour	
Town Hall Centre	Room Hire	Chairman's Room (18)- Standard	25.00	28.00	Per Hour	
Town Hall Centre	Room Hire	North Committee Room (8)- Standard	15.00	17.00	Per Hour	
Town Hall Centre	Room Hire	South Committee Room (14)- Standard	15.00	17.00	Per Hour	
Town Hall Centre	Room Hire	Courtauld Annexe (8)- Standard	10.00	11.00	Per Hour	
Town Hall Centre	Room Hire	Rushbury Room (4)- Standard	10.00	11.00	Per Hour	
Town Hall Centre	Room Hire	Courtauld Gallery (40)- Charity/Community	20.00	22.00	Per Hour	
Town Hall Centre	Room Hire	Bartram Room (35)- Charity/Community	20.00	22.00	Per Hour	
Town Hall Centre	Room Hire	Chairman's Room (18)- Charity/Community	20.00	22.00	Per Hour	
Town Hall Centre	Room Hire	Council Chamber (70) - After 6pm and weekends	45.00	50.00	Per Hour	
Town Hall Centre	Room Hire	Council Chamber & Chairman's Rm - After 6pm and weekends	60.00	66.00	Per Hour	
Town Hall Centre	Room Hire	Courtauld Gallery - After 6pm and weekends	35.00	39.00	Per hour	
Town Hall Centre	Room Hire	Bartram Room - After 6pm and weekends	35.00	39.00	Per Hour	
Town Hall Centre	Room Hire	Chairman's Room - After 6pm and weekends	35.00	39.00	Per hour	
Town Hall Centre	Room Hire	North Committee Room - After 6pm and weekends	25.00	28.00	Per hour	
Town Hall Centre	Room Hire	South Committee Room - After 6pm and weekends	25.00	28.00	Per hour	
Town Hall Centre	Room Hire	Courtauld Annexe - After 6pm and weekends	20.00	22.00	Per hour	
Town Hall Centre	Room Hire	Rushbury Rm - After 6pm and weekends	20.00	22.00	Per hour	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Town Hall Centre	Room Hire	Baby Ballet	20.00	22.00	Per Hour	
Town Hall Centre	Room Hire	Slimming World	20.00	22.00	Per Hour	
Town Hall Centre	Room Hire	Newfields	35.00	39.00	Per Hour	
Town Hall Centre	Room Hire	ACE	20.00	22.00	Per Hour	
Town Hall Centre	Wedding Package	Courtauld package Monday - Thursday	450.00	475.00	1 hour hire	Benchmarked with other wedding venues and price variation inline with CPW and to recoup money for staffing overtime
Town Hall Centre	Wedding Package	Courtauld Package Friday	-	525.00	1 hour hire	
Town Hall Centre	Wedding Package	Courtauld Package Saturday	-	600.00	1 hour hire	
Town Hall Centre	Wedding Package	Chairmans Package Monday - Thursday	-	235.00	1 hour hire	New small wedding package - maximum 25 guests
Town Hall Centre	Wedding Package	Chairmans Package Friday	-	320.00	1 Hour hire	
Town Hall Centre	Wedding Package	Chairmans Package Saturday	-	405.00	1 hour hire	
Town Hall Centre	Wedding Package	Community Priced Wedding (CPW) 10am - 4pm Monday - Thursday	225.00	235.00		Prices set by ECC
Town Hall Centre	Wedding Package	Community Priced Wedding 10am - 4pm Friday	310.00	320.00		
Town Hall Centre	Wedding Package	Community Priced Wedding 10am - 12am Saturday	390.00	405.00		
Town Hall Centre	Wedding Package	Additional hire of room only for drinks and canapes - 1 hour	85.00	95.00	Per Hour	
Town Hall Centre	Wedding Package	Hire of North Committee Room for Bridal Waiting Area (Community Wedding Only)	25.00	28.00	Per hour	
Town Hall Centre	Funeral Teas & Naming Ceremonies	Funeral Teas & Naming Ceremonies	POR	POR		
Town Hall Centre	Hire of the whole building	Hire of the whole Town Hall	-	175.00	Per hour	New pricing structure- Subject to in-year charges for commercial purposes.
Town Hall Centre	Hire of the whole top floor	Hire of the whole top floor	-	100.00	Per hour	
Venues	Refreshments	Refreshments- Unlimited Tea/Coffee per Person	3.00	3.90	Per Person	Subject to in-year changes for commercial purposes.
Venues	Refreshments	Refreshments- Unlimited Tea/Coffee & Biscuits per Person	3.25	4.20	Per Person	
Venues	Refreshments	Sandwich and Crisps	4.95	5.94	Per person	
Venues	Refreshments	Gourmet Sandwich Platter	-	8.34	Per person	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes	
Venues	Refreshments	Standard Package	-	11.70	Per person		
Venues	Refreshments	Deluxe Package	-	14.04	Per person		
Town Hall Centre	Refreshments	Prosecco	-	3.00	Per glass		
Town Hall Centre	Refreshments	Buck Fizz	-	3.00	Per glass		
Venues	Refreshments	Elderflower Fizz	-	1.50	Per glass		
Venues	Refreshments	Jugs of juice	-	3.00	Per Jug		
Venues	Refreshments	Canapes	-	3.60	Per canape		
Venues	Refreshments	Afternoon Tea	-	23.40	Per Person		
Town Hall Centre	Wedding Add on	Chair covers and organza bows - Lounge Room	-	30.00	Per hire		New price introduced to offer an enhanced wedding package
Town Hall Centre	Wedding Add on	Chair covers and organza bows - Council Chamber	-	70.00	Per hire		
Town Hall Centre	Wedding Add on	Hire of artificial flowers Council Chamber	-	35.00	Per hire		
Iconstruct	Room Hire	Conference Room A - per hour	30.00	38.40	Per hour	Prices reviewed to create consistency throughout the events team venues	
Iconstruct	Room Hire	Conference Room A - per day	192.00	254.40	Per day		
Iconstruct	Room Hire	Conference Room B - per hour	30.00	38.40	Per hour		
Iconstruct	Room Hire	Conference Room B - per day	192.00	254.40	Per day		
Iconstruct	Room Hire	Full conference room A + B - per hour	54.00	72.00	Per hour		
Iconstruct	Room Hire	Full conference room A + B - per day	360.00	475.20	Per day		
Iconstruct	Room Hire	Seminar Rm 1 - per hour	30.00	39.60	Per hour		
Iconstruct	Room Hire	Seminar Rm 1 - per day	192.00	254.40	Per day		
Iconstruct	Room Hire	Seminar Rm 2 - per hour	30.00	39.60	Per hour		
Iconstruct	Room Hire	Seminar Rm 2 - per day	192.00	254.40	Per day		
Iconstruct	Room Hire	Small meeting room - per hour	12.00	15.60	Per hour		

# Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Iconstruct	Room Hire	Small meeting room - per day	72.00	94.80	Per day	
The Plaza	Room Hire	Conference Room 1A	-	54.00	Per hour	New Charges
The Plaza	Room Hire	Conference Room 1A day rate	-	420.00	Per day	
The Plaza	Room Hire	Conference Room 1B	-	54.00	Per hour	
The Plaza	Room Hire	Conference Room 1B day rate	-	420.00	Per day	
The Plaza	Room Hire	Full conference Room 1	-	96.00	Per hour	
The Plaza	Room Hire	Full conference Room 1 day rate	-	744.00	Per day	
The Plaza	Room Hire	Meeting Room 1	-	30.00	Per hour	
The Plaza	Room Hire	Meeting Room 1 day rate	-	240.00	Per day	
The Plaza	Room Hire	Meeting Room 2	-	30.00	Per hour	
The Plaza	Room Hire	Meeting Room 2 day rate	-	240.00	Per day	
The Plaza	Room Hire	Conference 2A	-	54.00	Per hour	
The Plaza	Room Hire	Conference 2A Day rate	-	420.00	Per day	
The Plaza	Room Hire	Conference 2B	-	54.00	Per hour	
The Plaza	Room Hire	Conference 2B Day rate	-	420.00	Per day	
The Plaza	Room Hire	Full Conference room 2	-	96.00	Per hour	
The Plaza	Room Hire	Full Conference room 2 day rate	-	744.00	Per day	
The Plaza	Refreshments	Unlimited tea, coffee and homemade Plaza biscuit	-	5.70	Per cup	
Legal	Sealing Charges	Administrative sealing charge to cover the cost of the sealing and checking all necessary authorities are in place	-	200.00	per sealing undertaken as part of land transfer/S.106 or where the Councils fees are fully recoverable from the other party	
Legal	Property Transaction fees	Acquisition / purchase	-	750-1200	Per property Transaction	
Legal	Property Transaction fees	Sale / disposal	-	1200 -1500	Per property Transaction	
Legal	Property Transaction fees	Agreement for lease	-	750-1200	Per property Transaction	
Legal	Property Transaction fees	Lease in	-	600-950	Per property Transaction	
Legal	Property Transaction fees	Lease out	-	600-950	Per property Transaction	

## Fees & Charges - Proposed 2023/24

## APPENDIX C

Service	Service Detail	Details of Charge	2022/23 Price Incl VAT (If Applic) (£)	PROPOSED 2023/24 Price Incl VAT (If Applic) (£)	Unit	Notes
Legal	Property Transaction fees	Licences Dealing with Leasehold property (alterations / assignments / subletting's / change of use	-	350-750	Per property Transaction	
Legal	Property Transaction fees	Lease surrender / variation	-	350-500	Per property Transaction	
Legal	Property Transaction fees	Licence (land / works)	-	350-500	Per property Transaction	
Legal	Property Transaction fees	Wayleave	-	350-500	Per property Transaction	
Legal	Property Transaction fees	Deed of Easement	-	500-950	Per property Transaction	
Legal	Property Transaction fees	Deed of variation / release (Covenant)	-	350-500	Per property Transaction	

**PAY POLICY STATEMENT 2023-24**

---

**1. REQUIREMENTS**

- 1.1 The Council is required to produce a Pay Policy Statement for each financial year under section 38(1) of the Localism Act 2011 (the Localism Act).
- 1.2 The Localism Act and supporting guidance provides information and detail on the matters that must be included within the pay policy; however, a local authority has the autonomy to take its own decisions on pay and pay policies. The Pay Policy Statement must be formally approved by Full Council and is published on the Council's website together with other separately published data on senior officer remuneration.
- 1.3 When setting the terms and conditions of Chief Officers, the policy must be complied with.
- 1.4 The Pay Policy Statement must cover:
- The level and elements of remuneration for each Chief Officer, which for the Council is defined as the Chief Executive, Corporate Directors, Heads of Service, and Senior Managers.
  - The remuneration of the Council's lowest paid employees.
  - The relationship between the remuneration of the Council's Chief Officers and other officers
  - Other specific aspects of Chief Officers' remuneration, use of performance related pay and bonuses, termination payments and transparency.

**2. REMUNERATION OF EMPLOYEES WHO ARE NOT CHIEF OFFICERS**

- 2.1 For employees subject to the 'National Agreement on Pay and Conditions of Service of the National Joint Council for Local Government Services' (commonly known as the 'Green Book'), the Council uses a total of 7 pay grades (Grade 1 through to SMG2). Posts have been allocated to a pay band through a process of job evaluation.
- 2.2 Each grade has between 5 and 6 spinal column points (SCP). The value of the SCP increases when the Council is notified of pay awards by the National Joint Council (NJC) for Local Government Services, and which are usually paid with effect from 1st April each year. In addition, the Council reviews all pay levels to determine who is eligible for annual or other incremental progression within Grades. The Council also benchmarks and keeps under review salary profiles within the job market.
- 2.3 For the purpose of this Policy Statement, employees on Grade 1 are defined as our lowest-paid employees. This is because no employee of the Council is paid at a SCP that is lower than a point contained in Grade 1. The current SCP value range



**PAY POLICY STATEMENT 2023-24**

---

for Grade 1 is between SCP1, £20,444 and SCP 6, £22,175 per annum. The Council's lowest paid employees are currently paid at SCP1.

**3. REMUNERATION OF CHIEF OFFICERS****Chief Executive**

- 3.1 The Chief Executive is the Council's Head of Paid Service. The salary range for the grade of this post is between £134,900 and £144,791. There is an option to convert £6,000 per annum of the salary for the purpose of accessing the Council's lease car scheme. Business mileage is paid at the locally agreed lease car rate, currently 16p per mile.
- 3.2 The Council's policy is in line with national advice which states that a Chief Executive's salary should not be more than 20 times the FTE salary of a Grade 1 'Green Book' employee. The Chief Executive's salary is well within this multiple at around X7.
- 3.3 The value of the SCPs in the Chief Executive's grade will be uprated by the pay awards notified from time to time by the Joint Negotiating Committee for Chief Executives of Local Authorities.
- 3.4 The Chief Executive also receives a Returning Officer fee in respect of District Council, County Council, Parliamentary and European elections and for other national and local referenda. The fee for undertaking this role in respect of District and Parish Councillors is calculated by reference to the Scale of Fees and Expenses which is approved by Full Council. In respect of the election of County Councillors, reference is made to the Scale of Fees and Expenses supplied by Essex County Council. Fees for conducting Parliamentary and European elections and national referenda are determined by way of Statutory Instrument.

**Corporate Directors**

- 3.5 The Corporate Directors report to the Chief Executive. The annual salary range for the grade of this post is £104,537 - £114,599. There is an option to convert £5,000 per annum for the purpose of accessing the Council's lease car scheme. Business mileage is paid at the locally agreed lease car rate, currently 16p per mile.
- 3.6 It is the Council's policy that the salary range for the post of Corporate Director will normally be no greater than between 75% and 80% of that of the Chief Executive. The current differential is 79% at the top of the grade.
- 3.7 The value of the SCPs in the Corporate Director Grade will be uprated by the pay awards notified from time to time by the Joint Negotiating Committee for Chief Officers of Local Authorities.

**Heads of Service and Senior Managers**

**PAY POLICY STATEMENT 2023-24**

---

- 3.8 Heads of Service and Senior Managers are not subject to the Conditions of Service determined by the Joint Negotiating Committee for Chief Officers of Local Authorities, as they are 'Green Book' employees.
- 3.9 Roles are job evaluated using a national scheme. Current salaries for these positions are: Grade SMG 3 £59,546 - £65,009; SMG 4 £67,733 - £74,276; or SMG 5 £74,309 - £80,897.
- 3.10 The Heads of Service and Senior Managers report to a Corporate Director.
- 3.11 The values of the SCPs in these pay grades are updated by the pay awards notified from time to time by the National Joint Council for Local Government Services.
- 3.12 Additional allowances may be paid for undertaking specific statutory roles.

**4. GENERAL PRINCIPLES APPLYING TO REMUNERATION OF ALL EMPLOYEES**

- 4.1 On appointment, individuals will usually commence on the minimum Scale Point (SCP) of the relevant Pay Grade unless there are exceptional circumstances to justify a higher commencing salary. In accordance with the National Conditions, if the start date is between October to March, then a one SCP increment will be applied after six months in post. If the start date is between April to September, then a one SCP increment will be applied in line with the 1<sup>st</sup> April cycle. Incremental progression is subject to satisfactory performance.
- 4.2 Thereafter, employees will normally receive an annual increment, subject to the maximum SCP of their grade not being exceeded. In exceptional circumstances and subject to both Director and HR approval, an employee may be awarded accelerated SCP progression. Again, this is subject to the top of their grade not being exceeded.
- 4.3 The minimum point of a pay grade will not be lower than the maximum point of the preceding pay grade.
- 4.4 On ceasing to be employed by the Council, individuals will only receive additional compensation:
- in circumstances that are relevant (e.g. redundancy); and/or
  - where it is in accordance with our retirement policy, which details how the Council exercises the various employer discretions provided by the Local Government Pension Scheme; and/or
  - that complies with the specific term(s) of a compromise agreement. These will only be enacted in line with specific and current government guidance and restrictions.
- 4.5 Any decision to re-employ an individual, who was previously employed by the Council and, on ceasing to be employed, was in receipt of a severance or redundancy payment, will be made on merit. The Council will not, however, normally engage such an individual under a contract for services.

**PAY POLICY STATEMENT 2023-24**

---

- 4.6 Market Supplements or Additional Payments for designated roles will be made in accordance with the procedure detailed in the Council's Total Reward Policy, including ensuring such payments are subject to periodic review.
- 4.7 If it is appropriate for an honorarium to be paid, this will be in accordance with the procedure detailed in the Council's Total Reward Policy.
- 4.8 The Council operates a lease car scheme in accordance with the Lease Car Policy.
- 4.9 The Council pays Lease and Casual Car User allowances in appropriate circumstances. These allowances are determined locally.
- 4.10 Any excess travelling allowance that is paid will be in accordance with the procedure detailed in the Council's Total Reward Policy
- 4.11 Subsistence allowances are not paid to any employees of the Council.

**5. TRANSPARENCY**

- 5.1 The Council's annual Statement of Accounts includes a detailed analysis of the remuneration benefits for Corporate Directors and Heads of Service. It also includes details of the number of staff earning more than £50,000 per annum, along with a summary of the number and value of exit packages in the year.
- 5.2 This information is available on the Council's website [[here](#)].

**6. GENDER PAY GAP**

- 6.1 Under the Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017, the Council is required to report on their gender pay gap. The latest report has been published on the Council's website [[here](#)].

**7. REVIEW**

- 7.1 The Localism Act 2011 requires the Council to prepare a Pay Policy Statement annually, therefore, our next statement will be for 2024/25 and will be submitted to Full Council for approval prior to 31<sup>st</sup> March 2024.
- 7.2 If it should be necessary to amend this Pay Policy Statement during the 2023/24 year, other than to reflect the implementation of an agreed pay award, an appropriate resolution will be made by the Corporate Management Board or Full Council whichever is most appropriate.

**Earmarked Reserves 2022/23 to 2026/27 - Current Projections<sup>1</sup>**

APPENDIX E

	2022/23				2023/24		2024/25		2025/26		2026/27	
	Opening Balance 2022/23	Movements in Year 2022/23	Trf between reserves/ back to balances	Proj Closing Balance 2022/23	Movements in Year	Proj Closing Balance 2023/24	Movements in Year	Proj Closing Balance 2024/25	Movements in Year	Proj Closing Balance 2025/26	Movements in Year	Proj Closing Balance 2026/27
<b>EARMARKED RESERVES (REVENUE)</b>												
<b>Overall Strategy</b>												
Corporate Improvement programme	222,275	-196,652	0	25,623	0	25,623	0	25,623	0	25,623	0	25,623
District Elections	202,426	30,000	0	232,426	-170,000	62,426	30,000	92,426	30,000	122,426	30,000	152,426
Marketing & Communications	22,452	-13,300	0	9,152	-9,100	52	0	52	0	52	0	52
Cost of Living (New 23/24)	0	0	0	0	500,000	500,000	-500,000	0	0	0	0	0
Member Support & Development	33,880	0	0	33,880	0	33,880	0	33,880	0	33,880	0	33,880
	<b>481,032</b>	<b>-179,952</b>	<b>0</b>	<b>301,080</b>	<b>320,900</b>	<b>621,980</b>	<b>-470,000</b>	<b>151,980</b>	<b>30,000</b>	<b>181,980</b>	<b>30,000</b>	<b>211,980</b>
<b>Climate Change and the Environment</b>												
Approved Carry Forwards	135,807	-114,407	0	21,400	0	21,400	0	21,400	0	21,400	0	21,400
House Survey (Private)	31,013	-31,000	0	13	3,000	3,013	3,000	6,013	3,000	9,013	3,000	12,013
Climate Change	455,897	-116,000	0	339,897	-52,870	287,027	-10,230	276,797	0	276,797	0	276,797
Commuted Maintenance	315,178	-105,610	0	209,568	-105,610	103,958	-103,950	8	0	8	0	8
	<b>937,895</b>	<b>-367,017</b>	<b>0</b>	<b>570,878</b>	<b>-155,480</b>	<b>415,398</b>	<b>-111,180</b>	<b>304,218</b>	<b>3,000</b>	<b>307,218</b>	<b>3,000</b>	<b>310,218</b>
<b>Operations and Commercialisation</b>												
Approved Carry Forwards	52,281	-52,281	0	0	0	0	0	0	0	0	0	0
Unmet Taxi Demand Survey	28,581	2,500	0	31,081	2,500	33,581	2,500	36,081	2,500	38,581	2,500	41,081
Recycling Income	361,000	0	0	361,000	0	361,000	0	361,000	0	361,000	0	361,000
Operations	10,896	-10,896	0	0	0	0	0	0	0	0	0	0
	<b>452,757</b>	<b>-60,676</b>	<b>0</b>	<b>392,081</b>	<b>2,500</b>	<b>394,581</b>	<b>2,500</b>	<b>397,081</b>	<b>2,500</b>	<b>399,581</b>	<b>2,500</b>	<b>402,081</b>
<b>Planning and Infrastructure</b>												
Approved Carry Forwards	90,180	-69,500	0	20,680	0	20,680	0	20,680	0	20,680	0	20,680
Local Plan	293,232	50,000	0	343,232	40,000	383,232	0	383,232	0	383,232	0	383,232
Development Control	179,646	-61,016	0	118,630	-61,010	57,620	-57,620	0	0	0	0	0
Planning Appeals	281,473	-75,000	0	206,473	-100,000	106,473	-106,473	0	0	0	0	0
Housing Development & Local Growth	111,410	-51,190	0	60,220	-55,950	4,270	-4,270	0	0	0	0	0
Planning Enforcement	150,000	-50,000	0	100,000	-50,000	50,000	-50,000	0	0	0	0	0
Unilateral Undertakings	518,035	0	0	518,035	0	518,035	0	518,035	0	518,035	0	518,035
	<b>1,623,976</b>	<b>-256,706</b>	<b>0</b>	<b>1,367,270</b>	<b>-226,960</b>	<b>1,140,310</b>	<b>-218,363</b>	<b>921,947</b>	<b>0</b>	<b>921,947</b>	<b>0</b>	<b>921,947</b>
<b>Housing, Assets and Skills</b>												
Approved Carry Forwards	111,450	-84,930	0	26,520	-22,590	3,930	-3,930	0	0	0	0	0
Planned Maintenance (Revenue)	78,622	0	0	78,622	0	78,622	0	78,622	0	78,622	0	78,622
Homelessness Funds	996,613	-67,264	0	929,349	-44,640	884,709	0	884,709	0	884,709	0	884,709
	<b>1,186,686</b>	<b>-152,194</b>	<b>0</b>	<b>1,034,492</b>	<b>-67,230</b>	<b>967,262</b>	<b>-3,930</b>	<b>963,332</b>	<b>0</b>	<b>963,332</b>	<b>0</b>	<b>963,332</b>
<b>Economic Growth</b>												
Growth and Economic Strategy (New 23/24)	0	0	0	0	226,669	226,669	-226,669	0	0	0	0	0
Economic Development	648,078	-112,240	0	535,838	-225,610	310,228	-163,720	146,508	0	146,508	0	146,508
	<b>648,078</b>	<b>-112,240</b>	<b>0</b>	<b>535,838</b>	<b>1,059</b>	<b>536,897</b>	<b>-390,389</b>	<b>146,508</b>	<b>0</b>	<b>146,508</b>	<b>0</b>	<b>146,508</b>

Earmarked Reserves 2022/23 to 2026/27 - Current Projections<sup>1</sup>

APPENDIX E

	2022/23				2023/24		2024/25		2025/26		2026/27	
	Opening Balance 2022/23	Movements in Year 2022/23	Trf between reserves/ back to balances	Proj Closing Balance 2022/23	Movements in Year	Proj Closing Balance 2023/24	Movements in Year	Proj Closing Balance 2024/25	Movements in Year	Proj Closing Balance 2025/26	Movements in Year	Proj Closing Balance 2026/27
<b>Health &amp; Wellbeing</b>												
Approved Carry Forwards	14,000	-14,000	0	0	0	0	0	0	0	0	0	0
Public Health Agenda	125,013	-35,290	0	89,723	0	89,723	0	89,723	0	89,723	0	89,723
Leisure	66,870	0	0	66,870	0	66,870	0	66,870	0	66,870	0	66,870
	<b>205,883</b>	<b>-49,290</b>	<b>0</b>	<b>156,593</b>	<b>0</b>	<b>156,593</b>	<b>0</b>	<b>156,593</b>	<b>0</b>	<b>156,593</b>	<b>0</b>	<b>156,593</b>
<b>Communities</b>												
Approved Carry Forwards	1,000	-1,000	0	0	0	0	0	0	0	0	0	0
Councillor Grants Scheme	48,177	0	0	48,177	0	48,177	0	48,177	0	48,177	0	48,177
Community Projects	158,082	-76,920	0	81,162	-2,180	78,982	0	78,982	0	78,982	0	78,982
	<b>207,259</b>	<b>-77,920</b>	<b>0</b>	<b>129,339</b>	<b>-2,180</b>	<b>127,159</b>	<b>0</b>	<b>127,159</b>	<b>0</b>	<b>127,159</b>	<b>0</b>	<b>127,159</b>
<b>Finance &amp; Corporate Transformation</b>												
Approved Carry Forwards	63,500	-63,500	0	0	0	0	0	0	0	0	0	0
Insurance Fund	96,087	-9,860	0	86,227	-9,860	76,367	-9,860	66,507	-9,860	56,647	-9,860	46,787
Training & Development	60,201	-19,790	0	40,411	0	40,411	0	40,411	0	40,411	0	40,411
Treasury Management Risk	1,069,237	0	0	1,069,237	0	1,069,237	0	1,069,237	0	1,069,237	0	1,069,237
HB risk from Universal Credit migration	953,788	0	0	953,788	0	953,788	0	953,788	0	953,788	0	953,788
Business Rate Retention Scheme	4,956,448	-2,737,178	0	2,219,270	0	2,219,270	0	2,219,270	0	2,219,270	0	2,219,270
Business Rate Pool	1,136,341	736,000	0	1,872,341	0	1,872,341	0	1,872,341	0	1,872,341	0	1,872,341
Pension Reserve	0	0	0	0	553,700	553,700	553,700	1,107,400	553,700	1,661,100	-1,661,100	0
Land Charges	100,000	0	0	100,000	0	100,000	0	100,000	0	100,000	0	100,000
Local Council Tax Support	540,129	0	0	540,129	0	540,129	0	540,129	0	540,129	0	540,129
Modern Apprenticeships	123,629	-9,090	0	114,539	0	114,539	0	114,539	0	114,539	0	114,539
Procurement Hub	91,169	-18,570	0	72,599	-14,700	57,899	-16,720	41,179	-18,790	22,389	-20,900	1,489
Payroll Shared Service	42,962	0	0	42,962	-4,170	38,792	-4,170	34,622	-4,170	30,452	-4,170	26,282
Partnership & Developer funds	3,960	0	0	3,960	0	3,960	0	3,960	0	3,960	0	3,960
	<b>9,237,451</b>	<b>-2,121,988</b>	<b>0</b>	<b>7,115,463</b>	<b>524,970</b>	<b>7,640,433</b>	<b>522,950</b>	<b>8,163,383</b>	<b>520,880</b>	<b>8,684,263</b>	<b>-1,696,030</b>	<b>6,988,233</b>
<b>Covid-19</b>												
Covid-19 LA Support Grants	660,189	-190,000	0	470,189	0	470,189	0	470,189	0	470,189	0	470,189
Covid-19 Contingency	1,000,000	-77,000	-923,000	0	0	0	0	0	0	0	0	0
	<b>1,660,189</b>	<b>-267,000</b>	<b>-923,000</b>	<b>470,189</b>	<b>0</b>	<b>470,189</b>	<b>0</b>	<b>470,189</b>	<b>0</b>	<b>470,189</b>	<b>0</b>	<b>470,189</b>
<b>EARMARKED RESERVES (REVENUE)</b>	<b>16,641,206</b>	<b>-3,644,983</b>	<b>-923,000</b>	<b>12,073,223</b>	<b>397,579</b>	<b>12,470,802</b>	<b>-668,412</b>	<b>11,802,390</b>	<b>556,380</b>	<b>12,358,770</b>	<b>-1,660,530</b>	<b>10,698,240</b>

Earmarked Reserves 2022/23 to 2026/27 - Current Projections<sup>1</sup>

APPENDIX E

	2022/23				2023/24		2024/25		2025/26		2026/27	
	Opening Balance 2022/23	Movements in Year 2022/23	Trf between reserves/ back to balances	Proj Closing Balance 2022/23	Movements in Year	Proj Closing Balance 2023/24	Movements in Year	Proj Closing Balance 2024/25	Movements in Year	Proj Closing Balance 2025/26	Movements in Year	Proj Closing Balance 2026/27
<b><u>EARMARKED RESERVES (CAPITAL)</u></b>												
Capital Reserve	9,567,022	-50,000	2,270,838	11,787,860	-3,741,838	8,046,022	-2,050,000	5,996,022	-750,000	5,246,022	-150,000	5,096,022
Financial systems reinvestment	162,194	0	0	162,194	0	162,194	0	162,194	0	162,194	0	162,194
Vehicle and Plant replacement	290,452	288,684	0	579,136	0	579,136	0	579,136	0	579,136	0	579,136
Discovery Centre All Weather Pitch	42,055	0	0	42,055	0	42,055	0	42,055	0	42,055	0	42,055
Corporate Technology Requirements	253,334	-150,000	0	103,334	-18,500	84,834	0	84,834	0	84,834	0	84,834
Strategic Investment funding	1,259,459	-1,210,655	500,000	548,804	-160,000	388,804	0	388,804	0	388,804	0	388,804
New Homes Bonus (balance)	2,118,086	1,656,948	-2,770,838	1,004,196	0	1,004,196	0	1,004,196	0	1,004,196	0	1,004,196
<b>EARMARKED RESERVES (CAPITAL)</b>	<b>13,692,601</b>	<b>534,977</b>	<b>0</b>	<b>14,227,578</b>	<b>-3,920,338</b>	<b>10,307,240</b>	<b>-2,050,000</b>	<b>8,257,240</b>	<b>-750,000</b>	<b>7,507,240</b>	<b>-150,000</b>	<b>7,357,240</b>

<sup>1</sup>Movements on certain reserves are determined as part of the year-end process and therefore final movements may differ from those set out in this schedule - this will be reflected in regularly monitoring

## **Report of the Section 151 Officer on the Robustness of the Proposed 2023/24 Estimates and Adequacy of the Level of Reserves**

### **1 Introduction**

- 1.1 The Section 151 Officer is required<sup>1</sup> to report to the Council on:
- The robustness of the estimates made for the purposes of the budget requirement calculations, and
  - The adequacy of the proposed financial reserves
- 1.2 The Council must have regard to this report when making decisions on the budget requirement calculations.
- 1.3 In addition, the Council must have regard to the level of reserves needed for meeting estimated future expenditure when calculating the net budget requirement<sup>2</sup>.
- 1.4 The Section 151 Officer for the Council is the Head of Finance.

### **2. Robustness of the Proposed Budgets**

- 2.1 The budget for 2023/24 is balanced by a drawdown from the General Fund unallocated balances of £644k. Projections for future years indicate a shortfall between what the Council is estimating to spend and the funding that is currently expected to be available. However, the preparation of any budget and financial plans inevitably involves assumptions that may prove to be inaccurate. Potential risks are further detailed in this report that have been considered when forming a view as to the adequacy of reserves.
- 2.2 The medium-term outlook is set in the context of great uncertainty and increased risk and volatility as a result of global events and a post-pandemic world. Longer-term funding for local government remains unclear whilst government continue to only provide single-year finance settlements.
- 2.3 In compiling the proposed budget, officers and Members have undertaken a review of income and expenditure proposals. Allowance has been made for the increased cost of the pay award agreed for 2022, with an upward revision to the assumption for 2023. Other inflationary and cost pressures have been identified. Higher interest rates have led to increased short-term investments returns, and oil prices continue to influence operating costs and income across several of the Council's activities in both a positive and negative way. Business rate income is effectively inflation linked. Changes in interest receivable and payable reflect the latest interest rate forecasts provided by the Council's treasury management advisors. Pension liabilities are included as determined by the results of the Triennial Review of the Essex Pension Fund conducted as at 31<sup>st</sup> March 2022. Where planned growth and savings for

---

<sup>1</sup> Section 25 Local Government Act 1992

<sup>2</sup> Section 31A Local Government Finance Act

2023/24 and future years had previously been identified in the Financial Profile these have been reviewed. Over £1m of new savings or additional income have been identified for 2023/24 onwards.

- 2.4 The cost-of-living crisis impacts residents, businesses, and the Council. This has meant that resources in the budget have had to be reprioritised, leading to some difficult choices on spending, and repurposing of funding expected to be received through New Homes Bonus to directly support communities during these difficult times.
- 2.5 The Council still has a budget gap in 2023/24 which it is proposed to meet from balances in the short term, and which leaves a savings requirement for 2024/25 of £1.4m, and over £2m across the period of the MTFS. The Council is, however, well placed to tackle the ongoing budget gap and already has several programmes and reviews underway or which are being developed which are focused on contributing towards delivering the necessary financial savings/ increased income required. Programmes will continue to evolve and be added with oversight provided via the Investment & Development Programme Board, where Cabinet members and senior officers will closely monitor progress. The aim remains to achieve a balanced budget over the medium term and ensure financial sustainability and resilience.
- 2.6 **Taking these factors into consideration, together with the level of unallocated reserves, the Section 151 Officer considers that the budget as proposed for 2023/24 is robust.**

### **3. Risk Management**

- 3.1 Risk Registers are in operation, providing details of operational, strategic and project risks identified. For each risk identified there is an assessment of likelihood of occurrence and impact; a description of control measures in place; an indication of further control measures proposed with timescale for implementation and accountability.
- 3.2 The Strategic Risk Register was previously approved by the Cabinet on 11<sup>th</sup> July 2022, after review by management and Members as part of a Member Development evening on 26<sup>th</sup> May 2022. The Register and Action Plans for managing the high rated risks was further considered and endorsed by the Governance and Audit Scrutiny Committee on 21<sup>st</sup> July 2022. A further review of the Register has recently been completed by senior management and an updated Register is being reported to the Cabinet on 6<sup>th</sup> February 2023, for endorsement.
- 3.3 The Register details the risks which have potential to impact on the delivery of the Corporate Strategy over the medium-term. Management Board ensures that the Register continues to be current by regularly reviewing and updating the strategic risks, as necessary.
- 3.4 The strategic risk register forms one part of the Council's overall approach to risk management, other facets include:



- Processes for identifying and recording operational risks
- Risk registers for major projects
- Business continuity planning
- Emergency planning
- Health & Safety

3.5 Identification and management of risks form an integral part of the business planning process with details of operational risks being identified and included in all business plans.

3.6 Reports to Committees include an assessment and consideration of the risks involved, as appropriate.

#### **4. Adequacy of Reserves and Balances**

4.1 Reserves are held for three main purposes:

- A working balance to help cushion the impact of uneven cash flow and avoid unnecessary temporary borrowing
- A contingency to cushion the impact of unexpected events or emergencies
- Earmarked reserves to meet known or predicted liabilities or to provide for specific risks

4.2 Cabinet approved on 28<sup>th</sup> November 2022, that for the Medium-Term Financial Strategy (MTFS) the General Fund unallocated balances should not fall below £3m (revised upwards from £1.5m).

4.3 The unallocated General Fund balance as at 31<sup>st</sup> March 2022 was £6.1m. The budget for 2022/23 was based on a withdrawal from balances of £89k to meet a budget shortfall at that time (after also allowing for a withdrawal of £371k for one-off budget requirements). The current projection of net expenditure in 2022/23 as reported in the Performance Monitor for Quarter 2 showed a net positive budget variance of £126k.

4.4 In February 2020, the Council agreed to utilise £1.6m of the unallocated balance to provide temporary funding for the upfront payment of the pension deficit for the three years, 2020/21 to 2022/23, on 1<sup>st</sup> April 2020. This amount is being replenished by equal amounts of £823k being added back into the unallocated balance in the financial years 2021/22 and 2022/23.

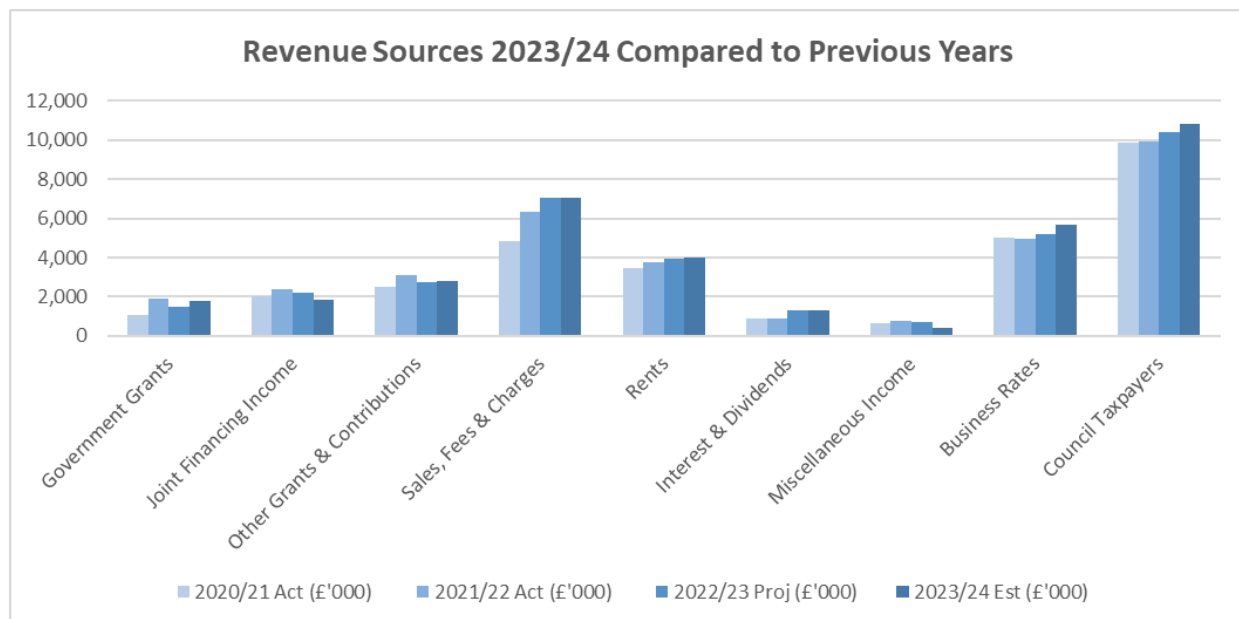
4.5 A review of reserves has resulted in the proposal to transfer the balance of funds set aside for Covid amounting to £923k back into the unallocated General Fund balance.

4.6 Taking the above into account this will provide an estimated unallocated balance of £7.5m at 31 March 2023.

- 4.7 The proposed budget for 2023/24 provides for a withdrawal from balances of £765k. This is made up of £121k of one-off provisions and a withdrawal of £644k to meet the estimated funding gap for the year.
- 4.8 The budget also requests an 'in-principle' allocation from General Fund balances of up to £200k for one-off costs expected to be incurred from implementation of charging for green waste collection, which is subject to further Cabinet approval.
- 4.9 In order to assess the adequacy of unallocated balances when setting the budget, the Council needs to take account of the strategic, operational, and functional risks facing the Council.
- 4.10 With continuing funding pressures and uncertainty the ability to manage unexpected expenditure in-year is essential. At a time of increased uncertainty, the role of reserves becomes more important and the need for adequate levels of reserves increases.
- 4.11 There is little guidance on what is an adequate level of balances, but the Chartered Institute of Public Finance Accountancy (CIPFA) states the following factors should be considered, when reviewing the adequacy of reserves.
- Financial resilience of revenue income
  - Assumptions regarding inflation and interest rates
  - Estimates of the level and timing of capital resources
  - Treatment of demand led pressures
  - Treatment of savings
  - Risks inherent in any new partnerships and major capital developments
  - Availability of other funds
  - Financial standing of the Council (i.e., level of borrowing, debt outstanding)
  - Track record in budget management
  - Capacity to manage in year budget pressures
  - Virement and year end procedures in relation to under and overspends
  - The adequacy of insurance arrangements
- 4.12 Comments on each of these are detailed below:

### **5. Financial Resilience of Revenue income**

- 5.1 The budget proposals include estimates of income receivable from a variety of sources to finance the cost of delivering services in 2023/24. The total estimated income, excluding Housing Benefit Subsidy, is £35.6m. It is important to understand the level of reliance on each of these different sources. A breakdown of the sources is provided in the Chart below:



- 5.2 The Chart shows that Council Tax is the largest revenue source, £10.8m or 30%, and could be considered the most stable of revenue sources. The second largest income source is from Sales, Fees & Charges of £7.1m or 20%. This latter source of income is far more susceptible to economic and other external factors and is typically where the Council has experienced budget variances, both positive and negative.
- 5.3 Business rates income accounts for £5.7m (or 16%) of income and has been a stable source of income over recent years. There is protection against significant reduction below a baseline income that is subject to safety net arrangements. However, typically income has exceeded the baseline and whilst this additional growth supports the revenue account, it is this element which is at risk from any future reset of the business rate system. In the recent provisional Local Government Finance Settlement, the government has stated that no changes to the system will be made during the period of the current Spending Review.
- 5.4 Estimated rental income from property has grown over time as the Council has developed its property portfolio and totals around £4m (or 11%). Income is received in accordance with the terms of the leases which may include rent review dates and break clauses.
- 5.5 Joint Financing and Other Grants and Reimbursements, when combined total £4.7m (or 13%). This income is largely from arrangements with other local authorities, principally Essex County Council, and other partners. Recoveries are also included, e.g., housing benefit overpayments, local tax penalties, and cost recoveries. These latter income streams can be variable and inherently higher risk in terms of non-collection, and for which prudent provision is made.
- 5.6 Interest and dividends earned from investments is estimated to be £1.3m, the achievement of which is subject to general economic conditions and financial markets, as well as the level of cash balances available.

## **6. Treatment of Inflation and Interest Rates**

- 6.1 The Council's budget proposals provide an allowance for an estimated pay award of 3% in 2023/24 (this is 1% higher than the normal MTFs working assumption). Final pay levels will be determined by the outcome of the national bargaining arrangements between the Employers Organisation and the unions. The cost-of-living award payable from April 2022 was settled based on a flat rate £1925 across all pay scales. This was significantly higher than had been allowed in the budget which contributed to the cost pressures recognised. Allowances for contractual inflation, business rate increases and inflation on specific budget heads have been made based on normal budgetary practice, applying an estimate of CPI (or RPI), and using third-party advice e.g., projected energy costs.
- 6.2 Changes to the Council's discretionary fees and charges are being proposed reflecting the higher inflationary environment but also taking account of cost recovery requirements, regulatory constraints, market comparisons and, where appropriate, any concessionary pricing requirements.
- 6.3 Pooled fund treasury management investments currently total £19m which is invested in a combination of equity, multi-asset, and property funds. These are estimated to yield a return of around 4% over the long-term. However, returns (as well as market valuations) on these funds are more volatile over the short-term.
- 6.4 The recent increase in interest rates has meant that short-term investment returns have risen in the current year, and some of this improvement is expected to continue into 2023/24. The main driver for investment income is the level of cash balances available, which in recent times has been higher due to the passporting of government funds through local authorities to households and businesses. This increase in cash balances is temporary and the expectation is that this will revert to a more normalised position.
- 6.5 A Treasury Management reserve is maintained to manage volatility in income from this area of activity. The estimated balance on the reserve as at 31<sup>st</sup> March 2023 is just over £1m.

## **7. Estimates of the Level and Timing of Capital Resources**

- 7.1 The capital programme continues to rely upon capital receipts, including recurring receipts from Right-to-Buy via Eastlight, and one-off receipts from the disposal of assets or interests in land and property. Each of these is subject to variation to either the estimated amount and/or timing of the receipt.
- 7.2 A negative variation in the amount or a delay in the estimated sum receivable would impact on future capital investment plans. A new Capital Programme Board has recently been established and part of the remit for this Board will be monitoring of capital resources.

- 7.3 Projects in the strategic investment programme have leveraged significant external funding e.g., Getting Building Fund, European Regional Development Grant. The Council has also been successful in obtaining funding from the UK Shared Prosperity Fund. Claims are submitted where applicable and spend against conditions monitored.
- 7.4 Capital resources and spend is monitored with reports; monthly to service managers; quarterly to Management Board and the Cabinet; and to the Cabinet Member for Finance and Corporate Transformation, as necessary. The strategic capital programme, including generation of capital receipts and other funding, is also monitored by the Programme and Project Assurance Team (PPAT). A new Capital Programme Board will also have oversight of the capital programme and resources.

## **8. Treatment of Demand Led Pressures**

- 8.1 Estimates are based on the latest budgetary information available, with changes made to the base estimates carried forward from 2022/23 as appropriate.
- 8.2 Housing Benefit costs represent a significant amount of demand led cost, albeit largely funded from government subsidy. The costs and anticipated subsidy are monitored closely during the year. The budget proposals for 2023/24 recognises an increased cost pressure.
- 8.3 No changes are proposed to the Local Council Tax Support (LCTS) scheme. The scheme is based on working age claimants paying a minimum amount of 24% of their council tax liability. The amount of support awarded in the current year is slightly lower than was originally anticipated.
- 8.4 An estimated amount of LCTS to be awarded in 2023/24, of £7.5m, has been used in the calculation of the Council Taxbase. The amount of support awarded will be regularly monitored and, as a local scheme, the Council retains the option to review the scheme criteria should the level of awards begin to exceed the estimate.
- 8.5 A provision is included for a reduction in the amount of business rates collectable because of successful appeals against the Rating List through the Check, Challenge, and Appeal process.
- 8.6 The Council has agreed to participate again, with thirteen other Essex authorities, in an Essex Business Rates Pool for 2023/24. This allows growth in business rates to be retained by the Essex authorities, rather than be paid as a levy to the Government. In the current year, the Council's estimated share is £736k. As the amount is not finalised until after the year-end position for the Pool has been determined, no estimated share has been included in the income assumed in the Financial Profile. The funds generated from participation in previous years has contributed towards investment in capital projects, such as the I-Construct Innovation Centre and the Plaza.

## **9. Treatment of Planned Efficiency Savings**

- 9.1 All current posts included in the staffing establishment are budgeted for; however, a financial allowance of £300k has been made to recognise the impact of expected staff turnover, vacancies, and other staffing efficiencies. The achievement of this 'efficiency' target is closely monitored and reported to Members in the Quarterly Performance Monitor.
- 9.2 The MTFS includes for each year a schedule of planned savings and efficiencies. The delivery of plans is monitored by means of the quarterly performance report to Members. Where delivery is dependent on projects within the remit of the Investment & Development Programme, this is monitored by the Board.

## **10. Risks Inherent in Partnership Arrangements, Capital Developments, etc.**

- 10.1 The contract with Fusion Lifestyle (Fusion) for leisure management has recently been extended until September 2027. An annual amount of income is received under the contract. The Council has previously funded investment in the gymnasiums at Braintree Leisure Centre and Braintree Swimming Pool in return for a higher income stream from Fusion. During the pandemic and the resultant lockdowns and restrictions, the financial arrangements with Fusion were modified to ensure that facilities and services could be protected and delivered in accordance with the relevant government guidance. The Council was successful in securing financial support through the National Leisure Recovery Fund. With the increase in energy costs now raising a key risk to funding of the leisure operations, the Council continues to work closely with Fusion on the financial challenges.
- 10.2 Significant financial contributions are received from Essex County Council (ECC), in respect of Waste Management, a Council Tax sharing arrangement, and for the Community Transport service. Community Transport is subject to annual agreement, and whilst the current Council Tax sharing arrangement ends on 31 March 2023, a revised scheme is being introduced for 2023/24, with the potential to extend this for a further two-years after review.
- 10.3 The Council has over the last few years delivered on what has been an ambitious capital investment programme, which has included the redevelopment of Braintree town centre; the development of a new business park (Horizon 120); the I-Construct Innovation Centre and the Plaza enterprise centre. Pipeline projects include a new Maltings Lane Community Centre and potential business units in Witham. Funding for this investment has come from a combination of prudential borrowing, third party contributions/ S106; and allocations from the New Homes Bonus and other reserves. Several of the schemes have generated capital receipts as contribution towards financing. These receipts have been largely secured although some land plots at H120 remain to be sold, and values have been impacted by changing market conditions. Risks on unfinanced expenditure has been recognised through

earmarking additional funding resources within the capital programme and increased Minimum Revenue Provision (MRP).

- 10.4 Several of the Council's strategic capital investment projects are now in transition towards becoming fully operational. The business case for each project included estimates of operating costs, income generation, and where relevant, debt financing costs. For the purposes of the 2023/24 budget these have been reflected based on the latest information available on the projects and by updating assumptions. However, until projects reach a stage of maturity and stability, revenue performance will need to be closely monitored and where necessary assumptions revised and/ or appropriate action taken.
- 10.5 Office space requirements have reduced at Causeway House as the workforce adapts to a more agile and flexible approach. Previous third-party tenants at Causeway House have ended their agreements and vacated. The Council continues to actively explore the potential for new tenants to occupy the building, alongside reviewing its own accommodation needs. Some staff currently working in separate premises will be relocating to the main offices and which will reduce external payments made by the Council on rents and service charges.
- 10.6 The proposed Capital Programme provides for projects/schemes including provision for disabled facility grants (DFGs), works to council owned properties and land, and substantial investment in ICT. Financing is mainly from capital receipts/ reserves except for DFGs which are matched to Better Care funding received. The revenue account takes account of the consequential impact of the use of the Council's own capital resources and any other impacts of capital investment.

### **11. Availability of Other Funds**

- 11.1 In addition to unallocated balances and capital receipts, the Council has a range of earmarked reserves that are held for several reasons:
- Funding for the capital programme.
  - To manage specific risks.
  - To provide medium term financial stability for funding certain activities/ smoothing.
  - To provide funds for efficiency reviews and "invest to save" schemes; and
  - To fund service improvements without ongoing base budget implications.
- 11.2 Details of the balances and expected movements are set out in the main budget report and supporting Appendix.
- 11.3 A reserve set aside for Covid has now been assessed as not required and therefore the remaining balance of £923k is proposed to be transferred to General Fund unallocated balances.

## **12. Overall Financial Standing (Borrowing, Debt and Collection Rates)**

- 12.1 In May 2023, the Council reduced the risks on its debt portfolio by repaying early two Lender Option, Borrower Option loans, and refinancing with PWLB EIP debt at a lower interest rate. The associated premium is being amortised, with a net saving achieved.
- 12.2 Several strategic investment projects have relied on an increase in borrowing requirement. Part of this increased borrowing requirement has been temporary as schemes generated capital receipts which have been used in the overall financing of projects. In other cases, borrowing costs are being covered through lease rental income or other income generating activity. Each project has been subject to a detailed financial appraisal which has included financing costs. The exact amount of new borrowing and its timing will be determined in accordance with the Treasury Management Strategy, which is based on minimising risk by using internal borrowing whenever possible, subject to ensuring that long-term financing risks are managed.
- 12.3 The amount available for treasury management investment fluctuates during the year. The average amount invested across 2022/23 is estimated at £56m. Funding passported through the Council to provide support during Covid and more recently for energy bills, has increased cashflow. It is expected that cash balances will reduce although forecasts are subject to a high degree of variation as they depend on a complex mix of revenue and capital cash flows and requirement for using reserves. Pooled fund investments totalling £19m are retained as long-term investments. These investments are subject to statutory regulations which mean that the General Fund revenue account does not have to account for changes in market values. The current regulations end on 31 March 2023; however, DLUHC have recently confirmed an extension for a further two-years. The balance of monies available for investment will typically be placed for short periods in call accounts, the Debt Management Office Account, money market funds, bank deposits, or held in accounts at Lloyds Bank, the Council's banking services provider.
- 12.4 The calculation of the Council Taxbase for 2023/24 has incorporated a revised assumption on non-collection of 1.5%, an increase of 0.5% over the current year reflecting the deteriorating economic conditions in which the local tax is being collected.
- 12.5 Surpluses have been estimated on the Collection Fund at 31 March 2023 in respect of both Council Tax and business rates. The amounts will be distributed to the Council and major precepting authorities during 2023/24 in line with precept portions.
- 12.6 Historically, in-year collection rates of Council Tax and Business Rates have achieved target and benchmarked favourably against other Essex authorities. Collection performance on Council Tax has recently dipped in this second half of 2022/23, albeit still good by comparison. This may, however, be an early sign of collection difficulties as household budgets are squeezed by the cost-of-living crisis. Collection performance continues to be closely monitored and



reported to the Cabinet Member for Finance and Corporate Transformation on a regular basis, Cabinet in the Quarterly Performance Report, and to each meeting of the Governance and Audit Scrutiny Committee.

- 12.7 Collection of ground rents, leases, charges for services and housing benefit overpayments and other debts has improved in recent years as action has been taken to target recovery of longer term debts and prompt attention given to new debt raised. The level of debts outstanding is reported at each meeting of the Governance and Audit Scrutiny Committee.
- 12.8 The Financial Profile includes the provisional allocation of Business Rates Baseline for 2023/24, which has increased, with additional compensation grant to be provided for under-indexation of the Rating Multiplier, which when combined will equate to broadly a CPI increase in business rate income.
- 12.9 The provisional Local Government Finance Settlement for 2023/24 set out the Government's intention to defer the review of needs and resources used to allocate funding across local authorities for the remainder of the current Spending Review period. Whilst this provides some short-term stability, this still leaves a great deal of uncertainty over the longer-term funding outlook. Aspects of the LGFS for 2023/24 are indicated as one-off, e.g., a Funding Guarantee, which means an increase in savings forecast for 2024/25. Future projections in the Financial Profile are also susceptible to change.

### **13. Track Record in Budget Management**

- 13.1 The Council has a good track record on budget management and achieving planned savings reflected in budgets. Despite the challenges faced over recent years, the Council has still achieved a positive outturn budget variance. Close monitoring of spending means that where adverse variation does arise, the Council is quick to respond. In the current year, the unplanned extra in-year cost of implementing the April 2022 pay award was mitigated in-year by a corporate Recovery Plan.
- 13.2 Where in-year budget variances are identified these are reviewed so that any potential ongoing impact, positive or negative, is considered in financial planning for future budgets.
- 13.3 Staffing changes are approved through a control process, involving the service department, Human Resources, Finance, and the relevant Head of Service/ Director. Options are considered and implications assessed prior to changes being approved.

### **14. Capacity to Manage In-year Budget Pressures**

- 14.1 All budgets are profiled across the year and budgetary information is supplied to managers seven working days after the end of the month. Full monitoring reports are produced each quarter with a latest projected outturn for the year. Where necessary the Council will apply appropriate controls on discretionary

spending where in-year projections forecast a shortfall and it is necessary to bring about corrective action on the budget.

**15. Virement and Year End Procedures in Relation to Under and Overspends**

- 15.1 The virement procedure rules are set out in the Constitution. A process of carrying forward underspends is in place, which involves Management Board scrutiny over requests, prior to consideration and approval by the Cabinet Member for Finance and Corporate Transformation.
- 15.2 Following the determination of the financial outturn for a year, the current year's budgets are reviewed to assess whether any variances in outturn are ongoing and will impact on future budgets.

**16 Adequacy of Insurance Arrangements**

- 16.1 All major identified risks are covered by insurance. The level of cover is reviewed annually. Insurance arrangements are secured through normal procurement processes. The Council engages the services of a broker to provide advice.
- 16.2 Insurance cover is in place for significant risks from environmental pollution in relation to the land and property previously subject to a housing stock transfer.

**Requests for Capital Funding 2023/24****APPENDIX G**

<b>Project Description</b>	<b>2023/24 Bid £</b>
<b>Climate Change and the Environment</b>	
Building Control IT Upgrades	17,000
Refurbishment of Wildlife Garden in Halstead Public Gardens	20,000
Rebound Goal (Spa Road)	20,000
Refurbishment of Public Toilets at Newlands Drive, Witham	50,000
LED Installation at the Leisure Centres <sup>1</sup>	151,580
<b>Communities</b>	
Community Transport Replacement Minibus	40,000
<b>Finance and Corporate Transformation</b>	
MYAccount Phase 2, Online booking system Single Sign On (SSO) integration, BDC Mobile application	80,000
Council Chamber Audio Visual Replacement	45,000
Technology Replacement Programme	40,000
<b>Health and Wellbeing</b>	
Braintree Leisure Centre - Replacement of Studio and Sports Hall floors <sup>1</sup>	90,000
Braintree Leisure Centre - Replace the floodlighting system	40,000
<b>Housing, Assets and Skills</b>	
Causeway House Car Park	33,000
Causeway House Windows	20,000
<b>Operations and Commercialisation</b>	
Wheelie Bins Provision and Replacements	50,000
Roller Brake Tester	45,000
Winter Gritter for Horizon 120 Business Park	15,000
Replacement Car Park Ticket Machines -	150,000
<b>Councillor Capital Bids – Silver End Bowls Club dropped curve</b>	<b>5,000</b>
<b>Total Estimated Scheme Cost</b>	<b>911,580</b>

<sup>1</sup> External contributions towards project costs are expected from partners towards these schemes

**Provisional Future Capital Requirements****APPENDIX G**

Cabinet Portfolio / Project	Provisional Amounts Required		
	2024/25	2025/26	2026/27
<b>Climate Change and the Environment</b>			
Play Area Refurbishment	200,000		
Housing Renovation Grants	40,000	40,000	40,000
<b>Finance and Corporate Transformation</b>			
Technology Replacement Programme -	40,000	40,000	40,000
Arcserve Backup System Hardware Renewal	50,000		
<b>Health and Wellbeing</b>			
Braintree Leisure Centre - Resurfacing of the athletics track <sup>1</sup>	400,000		
Halstead Leisure Centre - Replace/ upgrade external cladding <sup>1</sup>	80,000		
<b>Housing, Assets and Skills</b>			
Planned Maintenance of Council Properties	530,000	530,000	530,000
<b>Operations and Commercialisation</b>			
Wheelie Bins Provision and Replacements	50,000		
<b>Total Estimated Scheme Cost</b>	<b>1,390,000</b>	<b>610,000</b>	<b>610,000</b>

<sup>1</sup>External contributions towards project costs are expected from partners towards these schemes

**CAPITAL & INVESTMENT STRATEGY**  
**2023/24 to 2026/27**

---

**1. INTRODUCTION AND CONTEXT**

- 1.1 This capital & investment strategy gives a high-level overview of how capital expenditure, capital financing, treasury management, and investment activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability.
- 1.2 Decisions made under this strategy will have financial consequences for the Council for many years into the future. They are therefore subject to both a national regulatory framework and to a local policy framework, as summarised below.
- 1.3 The strategy provides an overarching policy framework for the Council's capital programme and planning, and forms part of a suite of strategies which provide a holistic view of the Council's financial planning framework. This document should be considered in conjunction with the Medium-Term Financial Strategy, and Treasury Management Strategy.

**2. CAPITAL FRAMEWORK**

- 2.1 The Council's Corporate Strategy sets out the strategic direction and key priorities for the period 2020 to 2024, which can be found on the Council's website. To address the more immediate priorities and needs of our communities in a post-pandemic era, but one in which households and businesses now face a cost-of living crisis, the Council has adopted its 'Bouncing back together' plan which can be found [\[here\]](#).
- 2.2 Performance is measured towards delivery of agreed outcomes and reported quarterly and annually to Cabinet and full Council.

**3. GOVERNANCE**

- 3.1 The Financial Procedure Rules detail how capital projects are approved and added into the capital programme. All proposed new capital schemes must be supported by a business case and go through the Council's gateway process through a newly created Capital Programme Board.
- 3.3 Due diligence is carried out on all new proposals to determine whether the scheme is deemed suitable. Financial and capital planning reviews are carried out prior to any business case being presented to the Capital Programme Board. Projects that are aimed at helping to address our MTFs budget gap will also be overseen by the Investment & Development Programme Board.
- 3.4 An investment toolkit is used where appropriate to evaluate proposals:

<b>Financial Assessment</b>	<b>Qualitative Assessment</b>
Discounted Cash Flows/ Net Present Value	Corporate Strategy – fit with objectives, measure of success etc.
Affordability	Impact Assessment – customer, organisational, environmental, stakeholder, and legal
Investment Return (if applicable)	Risk – identified risks, likelihood/ impact, mitigation

3.5 As projects under consideration will vary, it is also recognised that assessment of benefits and risks will need to be tailored to the specific circumstances, including, when appropriate, applying an HM Treasury Green Book appraisal.

#### **4. CAPITAL EXPENDITURE & FINANCING**

4.1 Capital expenditure is where the Council spends money on assets, such as property, or vehicles and equipment, which will be used for more than one year. This might also include spending on assets owned by other bodies, and loans and grants to other third parties. The Council has some discretion on what counts as capital expenditure, for example, assets costing below £10,000 are generally not capitalised and are charged to revenue in year. For large projects development interest may be capitalised where external borrowing is incurred.

4.2 The Councils medium-term capital programme (including provisional future capital requirements) is shown in the table below by Cabinet Portfolio:

**Table 1 Medium Term Capital Programme**

	<b>2021/22 Actual £m</b>	<b>2022/23 Forecast £m</b>	<b>2023/24 Forecast £m</b>	<b>2024/25 Forecast £m</b>	<b>2025/26 Forecast £m</b>	<b>2026/27 Forecast £m</b>
<b>Climate Change and the Environment</b>	1,338	1,900	1,362	260	40	40
<b>Communities</b>	7	184	4,837	426	0	0
<b>Economic Growth</b>	18,051	3,152	353	0	0	0
<b>Finance &amp; Corporate Transformation</b>	61	505	412	90	40	40
<b>Health &amp; Wellbeing</b>	517	475	130	480	0	0
<b>Housing, Assets and Skills</b>	9,442	4,546	1,238	530	530	530
<b>Operations and Commercialisation</b>	1,797	287	385	50	0	0
<b>Planning and Infrastructure</b>	0	10	0	0	0	0
<b>Capital Salaries</b>	455	497	208	100	100	100
<b>Total</b>	<b>31,668</b>	<b>11,556</b>	<b>8,925</b>	<b>1,936</b>	<b>710</b>	<b>710</b>

A breakdown by project or programme is provided in **Appendix A**.

4.3 Included within the above programme are: projects which have previously been approved; new capital bids for 2023/24; future capital requirements that have been highlighted for 2024/25 to 2026/27. The total expenditure forecast over the period 2022/23 to 2026/27 is £23.8m.

4.4 Resources have been ‘reserved’ within the overall capital resource planning for schemes that are yet to be approved e.g., Witham investments, and Millennium Slips

4.5 Capital expenditure is financed by a range of resources which may either be ringfenced or unringfenced. The source of financing is always identified and approved at the time of capital project approval. The capital programme is currently financed by:

- External sources – government grants and other contributions including S106
- Own resources – reserves, capital receipts, or charged to revenue
- Debt – borrowing or other form of credit arrangement

4.6 The planned financing of the above expenditure is as follows:

**Table 2 Capital Programme Financing**

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
<b>External Sources</b>	10,407	1,819	2,711	666	-	-
<b>Own Resources</b>	18,466	6,262	6,214	1,270	710	710
<b>Borrowing</b>	2,795	3,475	-	-	-	-
<b>Total</b>	<b>31,668</b>	<b>11,556</b>	<b>8,925</b>	<b>1,936</b>	<b>710</b>	<b>710</b>

4.7 The Council’s Section 151 Officer will consider the most appropriate means manner in of financing the capital programme, generally adopting the principle that resources that are restricted should be used first whenever the conditions of that funding can be met.

4.8 Borrowing may take the form of internal borrowing where the Section 151 Officer considers this approach to be financially beneficial overall and having considered all risks.

4.9 Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital assets (known as capital receipts) may be used to replace debt finance. Planned MRP and use of capital receipts are as follows:

**Table 3 Replacement of Debt Finance**

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
<b>Capital Receipts</b>	11.3	2.3	-	1.6	1.6	1.6
<b>Annual MRP</b>	0.7	0.8	0.8	0.7	0.6	0.6
<b>Annual Lease Payments</b>	0.2	0.2	0.2	0.2	0.2	0.2
<b>Total Own Resources Applied</b>	<b>12.2</b>	<b>3.2</b>	<b>1.0</b>	<b>2.5</b>	<b>2.4</b>	<b>2.4</b>

4.10 The Council’s policy for providing MRP is attached as **Appendix B** to this Strategy.

4.11 The underlying requirement to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), a balance sheet derived indicator. The CFR increases

with new debt financed capital expenditure and reduces by the amount of annual MRP and capital receipts used to replace debt.

- 4.12 The CFR is expected to reduce over the MTFS as set out in Table 4 as MRP including amounts relating to the Manor Street redevelopment, the Plaza, and unsold land plots on the H120 business park, reduce the net financing requirement.

**Table 4 Prudential Indicator: Estimates of Capital Financing Requirement**

	<b>2021/22</b> <b>Actual</b> <b>£m</b>	<b>2022/23</b> <b>Forecast</b> <b>£m</b>	<b>2023/24</b> <b>Forecast</b> <b>£m</b>	<b>2024/25</b> <b>Forecast</b> <b>£m</b>	<b>2025/26</b> <b>Forecast</b> <b>£m</b>	<b>2026/27</b> <b>Forecast</b> <b>£m</b>
<b>Capital Financing Requirement</b>	25.9	22.7	21.7	19.2	16.8	14.4

## 5. ASSET MANAGEMENT

### Strategy

- 5.1 To ensure that property assets continue to be of long-term use and support the Council's overall corporate strategy, the strategic approach to management has been with the following key objectives in mind:

- Property assets must be fit for purpose, safe and comply with the law.
- Assets should be sustainable and affordable with running costs minimised and shared wherever possible.
- Commercial property should generate revenue income that supports the Council's wider service objectives.
- Where no longer required, assets should be disposed.

- 5.2 As property holdings have grown over the last few years, and recognising a changing property market, an external review was commissioned which has highlighted and recommended how the Council needs to develop its strategic and operational management arrangements.

### Planned Maintenance

- 5.2 Planned maintenance requirements are reviewed regularly through condition surveys. The surveys inform any future capital expenditure requirements which are undertaken as part of an annual rolling programme of works. Exceptional requirements that cannot be met from existing programmes are subject to a business case and needs assessment.

### Asset Disposals

- 5.3 When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. Several of the Council's strategic capital projects have generated assets for sale. Under arrangements set up following the transfer of the Council's housing stock to a housing association in 2007, capital receipts are received from right-to-buy sales and VAT savings on certain development works. The following table shows the amounts of



capital receipts anticipated over the medium-term which are assumed to provide capital financing resources or are to be used to reduce borrowing:

**Table 5: Capital receipts anticipated**

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
<b>Asset Sales</b>	12.8	7.9	2.9	6.6	1.6	1.6
<b>Housing Transfer Further Receipts</b>	3.0	1.2	1.0	1.0	1.5	1.5

## 6. TREASURY MANAGEMENT

6.1 Treasury management is concerned with keeping sufficient but not excessive cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash is invested until required. The Council typically has a positive cash flow position due to the level of reserves and balances. This increases in the year due to timing differences between receiving income and incurring budgeted spend. Revenue cash surpluses are offset against capital cash shortfalls to reduce external borrowing.

### **Borrowing Strategy**

6.2 When it becomes necessary to increase borrowing, the main objectives will be to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are potentially conflicting, and therefore a balance will need to be struck between cheap short-term loans and long-term fixed rate loans where the future cost is known but higher.

6.3 Projected levels of total outstanding debt (which comprises borrowing and leases) are shown below, compared with the capital financing requirement.

**Table 6 Gross Debt and the Capital Financing Requirement**

	31.3.22 Actual £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m	31.3.27 Forecast £m
<b>Debt (incl lease arrangements)</b>	9.1	8.8	10.7	12.6	14.6	14.0
<b>CFR</b>	25.9	22.7	21.7	19.2	16.8	14.4
<b>Internal Borrowing (-)</b>	-16.8	-13.9	- 11.0	-6.6	-2.2	- 0.4

6.4 Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from Table 6, the Council expects to comply with this requirement over the medium term.

### **Liability Benchmark**

6.5 The liability benchmark is a recommended measure of the amount of external borrowing that would be required if risk is minimised by maintaining cash and investment balances to a minimum level, suggested in this case to be £10m for liquidity

purposes and to allow the Council to retain professional investor status under the Markets in Financial Instruments Directive (MiFID) regulations. On these assumptions there would be no requirement to increase the Council’s external borrowing as implied in Table 6 over the medium term. However, this strategy would require a reassessment of the amount that it would be prudent to retain invested in long-term pooled funds which at the present time would lead to an overall adverse impact on the revenue budget. The position will be monitored in light of changing circumstances and the requirement to ensure the most appropriate position for risk management is taken.

**Borrowing Limits**

- 6.6 The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower “operational boundary” is also set as a warning level should debt approach the limit. The limits for 2023/24 and subsequent financial years is £50m and £30m respectively.
- 6.7 Under the Council’s banking services contract with Lloyds Bank Plc, group current account facilities are provided that permit gross negative balances of up to £20m on any one account, subject to a net aggregate limit of £100k. The gross amount is therefore not included in the above limits. Under normal circumstances a credit balance of circa £1.5m is maintained for liquidity. The arrangement is subject to a formal set-off agreement.

**Treasury Investment Strategy**

- 6.8 The approach to treasury investments is to prioritise security and liquidity over yield. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks or money market funds, to minimise the risk of loss. Money that will be held for a longer term is invested more widely in pooled funds which have exposure to bonds, shares, and property. By using pooled funds an external fund manager makes decisions on which investments to buy and the Council may request its money back at relatively short notice.

**Table 7 Treasury Management Investments**

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
<b>Pooled Fund (long-term)</b>	19.0	19.0	19.0	19.0	19.0	19.0
<b>Short-term investment</b>	41.1	39.6	18.2	12.5	16.3	17.3
<b>Total average Investments</b>	<b>60.1</b>	<b>58.6</b>	<b>37.2</b>	<b>31.5</b>	<b>35.3</b>	<b>36.3</b>

- 6.9 Further details on treasury investments and how the inherent risks are managed are set out in the Treasury Management Strategy.

**7. COMMERCIAL ACTIVITIES**

- 7.1 The Council has added to its property portfolio over recent years. With the general decline in central government financial support this has led to a greater focus in recent

years on optimising opportunities from the portfolio, whilst also seeking to achieve a District Investment Strategy (DIS) that has targeted at four key themes of: health, homes, journey, and jobs; bringing about significant benefits to residents and businesses across the district, whilst also generating income.

- 7.2 At 31 March 2022, the assessed value of the Council's property portfolio was £63m, including ground leases, industrial units, offices, shops, and health facilities. Work-in-progress on further property related developments amounted to £17m.
- 7.3 Through its property portfolio the Council is exposed to landlord risks, as well as potential fluctuations in property market prices. Whilst most of the current portfolio is debt free and therefore absent of on-going financing costs, a budget shortfall in income would arise from any break in rental streams. Recent projects approved as part of the DIS have been based on increased borrowing, either to be repaid from long-term rentals, and/ or from the sale of assets created as part of the projects. This creates a financing risk should these income streams not be realised in the timescales anticipated. These risks are managed through seeking high quality tenancies and ensuring a diverse portfolio, along with working with partners engaged to promote and develop sites for sale.
- 7.4 A valuation assessment is made annually of properties which assesses whether values are equal to or higher than original purchase cost and used as a measure of the level of security. Portfolio management identifies underperforming assets for which an appropriate strategy is adopted, including either reinvestment or disposal. As direct property is an illiquid investment it is not used for treasury management, instead investments are made via pooled funds where money can be withdrawn at relatively shorter timescales.

## **8. SERVICE INVESTMENTS**

- 8.1 Money is occasionally lent to third parties where it is being used in support of local public services or provides some local economic impact and is consistent with the corporate strategy. Current loans are for relatively small sums which are not material to the overall finances of the Council. Where possible, security is obtained for any loans, and interest is charged on amounts outstanding.

## **9. OTHER LIABILITIES**

- 9.1 In addition to the debt detailed above, the Council is committed to making future payments to cover pension fund obligations.
- 9.2 The Council has contingent liabilities relating to guarantees given for pension fund admissions for the external providers of leisure management and museum services.
- 9.3 Provision has been made to cover the risks associated with outstanding business rate appeals totalling £5.4m at 31 March 2022, of which £2.2m relates to the Council's share of this overall risk.
- 9.4 Further details on liabilities and guarantees can be found in the Council's Statement of Accounts [\[here\]](#).

## 10. REVENUE BUDGET IMPLICATIONS

- 10.1 Net financing costs (interest payable and MRP less investment income) is shown in the table below and compared to the Councils overall budget.

**Table 8 Proportion of Financing Costs to the Council's overall Budget**

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
<b>Financing costs (net)</b>	0.4	-0.3	-0.0	0.1	0.1	0.2
<b>Proportion of Budget</b>	2.3%	-1.9%	0.0%	0.6%	0.7%	0.9%

- 10.2 Property income is derived mainly from lease agreements and is therefore relatively easy to predict. The following table shows the net contribution after deduction of management and other costs as a proportion of the Council's overall budget:

**Table 9 Proportion of Net Property Income to the Council's overall Budget**

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
<b>Property (Net Inc)</b>	2.9	2.6	2.5	2.7	2.7	2.7
<b>Proportion of Budget</b>	17.2%	15.2%	14.3%	15.7%	15.3%	14.9%

- 10.3 Failure to achieve the above net income would result in a budget shortfall that would have to be met from either making service cuts or by drawing down on balances and reserves. In the latter case this is only sustainable in the short-term.
- 10.4 The Section 151 Officer will monitor the level of reliance on treasury investment and property income which will form part of an annual review of the robustness of the budget and medium-term financial plans.

## 11. KNOWLEDGE AND SKILLS

- 11.1 The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions.
- 11.2 A Strategic Investment Team is responsible for delivery of several of the Council's major capital projects. The team is resourced by a mixture of permanent and temporary staff to ensure continuity whilst also aligning capacity and experience to current projects. Support is also provided by in-house and external specialists in finance, legal, procurement, design, development, etc.
- 11.3 The Asset Management team is responsible for the day-to-day management of the property portfolio, including both responsive and planned maintenance, as well as advising on active portfolio management.
- 11.4 Treasury management is undertaken by the central finance team with advice from an external treasury management firm, Arlingclose Ltd.

- 11.5 Strategic leadership at officer level is exercised through Management Board. The Programme and Project Assurance Team (PPAT) provides independent and objective oversight of the likely future performance of approved projects for key stakeholders. Where appropriate, dedicated project teams are established including representatives from across the Council.
- 11.6 Cabinet Members, along with Management Board and other key officers make up the following Boards:
- **Investment & Development Programme Board** – an advisory Board that provides strategic direction, leadership, and challenge to establish new routes to delivering a balanced budget for the authority. The Board will focus on the delivery of new revenue income and savings projects to help close budget deficits identified within the annual MTFS process.
  - **Capital Programme Board** - an advisory Board that provides strategic direction, leadership, and challenge to ensure the effective development and delivery of the Capital Programme in line with the Council's strategies and priorities. The Board will also advise on the Capital Strategy.
- 11.7 For significant projects, Member reference groups/ boards are used to provide advice and guidance and to hold projects to account for delivery and scope.
- 11.8 Scrutiny is undertaken through the Performance Management Scrutiny Committee and the Governance and Audit Scrutiny Committee.
- 11.9 Training and development is actively promoted for all staff, which is reinforced by the mandatory requirements for continuous professional development from membership of professional bodies.
- 11.10 An active programme of Member development is in place and those charged with governance are reminded of their responsibilities to ensure they have the necessary skills to complete their role effectively.

**Appendix A – Medium Term Capital Programme**

Cabinet Portfolio/ Project	MTFS Period	Profile by Financial Year				
		22/23	23/24	24/25	25/26	26/27
		£000	£000	£000	£000	£000
<b>Climate Change and the Environment</b>						
Air Quality Monitoring Equipment	30	30	-	-	-	-
Allotments Great Notley Country Park	66	66	-	-	-	-
Braintree Tree Planting Schemes	9	9	-	-	-	-
Building Control IT Upgrades	17	-	17	-	-	-
Cemeteries Gardens of Remembrance	46	46	-	-	-	-
Cemetery Memorial Repairs	92	52	20	20	-	-
Cycle Parking	27	27	-	-	-	-
Disabled Facilities Grants	1,637	971	666	-	-	-
Drainage Works Braintree Cemetery	89	5	84	-	-	-
Handyman	15	15	-	-	-	-
Hoppit Mead – Local Nature Reserve Designation	8	8	-	-	-	-
Housing Renovation Grants <sup>1</sup>	191	71	-	40	40	40
John Ray Park Improvements	6	6	-	-	-	-
Kelvedon Recreation Ground	2	2	-	-	-	-
Lakes Road Sub-Station and Electric Chargers	80	20	60	-	-	-
LED Installation at the Leisure Centres	152	-	152	-	-	-
Newland Street Electric Chargers	20	20	-	-	-	-
Open Space Path Repairs	188	100	88	-	-	-
Parks & Open Spaces Infrastructure Works	38	38	-	-	-	-
Play Area Refurbishment Programme <sup>1</sup>	460	260	-	200	-	-
Rebound Goal (Spa Road)	20	-	20	-	-	-
Refurbishment of Public Toilets at Newlands Drive, Witham	50	-	50	-	-	-
Refurbishment of Wildlife Garden in Halstead Public Gardens	20	-	20	-	-	-
Replacement Litter Bins	6	6	-	-	-	-
Replacement Park Benches	9	9	-	-	-	-
Rose Hill Park	109	109	-	-	-	-
Shalford Playing Field	10	10	-	-	-	-
Skate Park Replacements	200	15	185	-	-	-
Witham Town Park Entrance	5	5	-	-	-	-
<b>Communities</b>						
Community Transport Replacement Minibus	40	-	40	-	-	-
Halstead Community Projects	600	-	600	-	-	-
Maltings Lane Community Facility	4,036	171	3,865	-	-	-
Shared and Rural Prosperity Fund	766	13	327	426	-	-

Cabinet Portfolio/ Project	MTFS Period £000	Profile by Financial Year				
		22/23 £000	23/24 £000	24/25 £000	25/26 £000	26/27 £000
<b>Economic Growth</b>						
Braintree Town Centre Regeneration	1,284	1,284	-	-	-	-
Horizon 120 Business Park	879	879	-	-	-	-
I-Construct Innovation Centre	140	140	-	-	-	-
Public Realm Improvements	100	100	-	-	-	-
Superfast Broadband	356	356	-	-	-	-
Town Centre Improvements (Halstead & Witham)	746	393	353	-	-	-
<b>Finance &amp; Corporate Transformation</b>						
Arcserve Backup System Hardware Renewal <sup>1</sup>	50	-	-	50	-	-
Business Continuity / Disaster Recovery Systems	6	6	-	-	-	-
Causeway House CCTV Server Upgrade	31	21	10	-	-	-
Causeway House Server Room Gas Suppression upgrade	19	11	8	-	-	-
Causeway House Servers & Infrastructure Upgrade	359	259	100	-	-	-
CCTV Camera Upgrade	25	25	-	-	-	-
Council Chamber Audio Visual Replacement	45	-	45	-	-	-
Digital Services Upgrade	13	13	-	-	-	-
MYAccount Phase 2, Online booking system, Single Sign On integration & Mobile Application	80	-	80	-	-	-
IDOX Enterprise & Mobile Working Apps	12	12	-	-	-	-
Microsoft Office 365	7	7	-	-	-	-
Microsoft SQL Data Management Tool Upgrade	40	30	10	-	-	-
Network Infrastructure Upgrade	35	35	-	-	-	-
Technology Replacement Annual Programme <sup>1</sup>	206	46	40	40	40	40
Unified Communications Infrastructure Upgrade	79	10	69	-	-	-
Website Customer Access	80	30	50	-	-	-
<b>Health &amp; Wellbeing</b>						
Braintree Sports & Health Club - Resurface Artificial Grass Pitch	258	258	-	-	-	-
Braintree Leisure Centre - LED floodlighting	40	-	40	-	-	-
Braintree Leisure Centre - Resurfacing of the Athletics Track <sup>1</sup>	400	-	-	400	-	-
Braintree Leisure Centre - Replacement of Studio and Sports Hall floors	90	-	90	-	-	-
Changing Places - Toilet Facilities (HLC & WTC)	120	120	-	-	-	-
Great Notley All Weather Pitch	42	42	-	-	-	-
Halstead Leisure Centre - Changing rooms refurbishment	55	55	-	-	-	-
Halstead Leisure Centre - Replace/ upgrade external cladding <sup>1</sup>	80	-	-	80	-	-

Cabinet Portfolio/ Project	MTFS Period £000	Profile by Financial Year				
		22/23	23/24	24/25	25/26	26/27
		£000	£000	£000	£000	£000
<b>Housing, Assets and Skills</b>						
Horizon 120 Enterprise	3,986	3,986	-	-	-	-
Industrial Estates Improvement Fund	60	60	-	-	-	-
Local authority social housing grants	640	-	640	-	-	-
Planned Maintenance of Council Owned Assets	1,045	500	545	-	-	-
Causeway House Car Park	33	-	33	-	-	-
Causeway House Windows	20	-	20	-	-	-
Silver End Bowls Club dropped curve	5	-	5	-	-	-
Planned Maintenance Provision <sup>1</sup>	1,590	-	-	530	530	530
<b>Operations and Commercialisation</b>						
Cordons Farm Improvements	48	48	-	-	-	-
Customer Relationship Management and In-Cab Technology	150	150	-	-	-	-
Licensing Module	15	15	-	-	-	-
Operations Depot Refurbishment	17	17	-	-	-	-
Replacement Car Park Ticket Machines	150	-	150	-	-	-
Roller Brake Tester	45	-	45	-	-	-
Scarab Street Cleaner/ Washer	125	-	125	-	-	-
Vehicle Workshop Improvements	55	55	-	-	-	-
Waste Transfer Station Resurfacing and Drainage Works	2	2	-	-	-	-
Wheelie Bins Provision and Replacements <sup>1</sup>	100	-	50	50	-	-
Winter Gritter for Horizon 120 Business Park	15	-	15	-	-	-
<b>Planning and Infrastructure</b>						
Planning Software Purchase and Installation	10	10	-	-	-	-
<b>Provisions &amp; Capital Salaries</b>						
Capital Salaries	1,005	497	208	100	100	100
<b>Total</b>	<b>23,837</b>	<b>11,556</b>	<b>8,925</b>	<b>1,936</b>	<b>710</b>	<b>710</b>

<sup>1</sup>Item relates to or includes future provisional capital requirements that will require further formal decision by Cabinet/ Full Council prior to spend or commitment



## **Appendix B – Minimum Revenue Policy (MRP)**

Where the Council has financed capital expenditure by debt it will provide for MRP based on the following methods:

### **Asset Life Method**

MRP will be charged across the expected useful life of the relevant asset or period over which benefits from the related expenditure will occur. This may be on an equal instalment basis or applying an annuity method. MRP will normally commence the financial year following an asset becoming operational. In certain circumstances the following maximum lives will be applied:

- Freehold land – maximum 50 years
- Expenditure capitalised by regulation or direction not related to a specific asset – 20 years

### **Lease life Method**

For assets acquired via lease arrangement MRP will match the portion of annual lease payment used to write-down the lease liability (also includes “right-to-use” assets)

### **Capital Loans**

Where regular repayments of principal are made these will be applied to reduce the CFR, otherwise MRP will be repaid using the Asset Life Method.

### **Assets Developed or Acquired for Sale**

Where capital receipts are generated from an asset that represent part of the proposed financing, these will be used to reduce the CFR and, therefore, reduce the requirement for MRP.

The Council may provide for additional MRP above this policy including applying capital receipts to reduce the CFR.



## Treasury Management Strategy 2023/24

---

### 1. **INTRODUCTION**

- 1.1 Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has substantial investments and legacy borrowing, with plans to increase the latter in future, meaning it is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.
- 1.2 Treasury risk management is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2021 Edition* (the CIPFA Code).

### 2. **TREASURY MANAGEMENT POLICY & PRACTICES**

- 2.1 The following treasury management policy is adopted by the Council:
- 2.2 Treasury management activities are defined as the management of investments and cash flows, banking, money market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.
- 2.3 The successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the Council, and any financial instruments entered into to manage these risks.
- 2.4 Effective treasury management will provide support towards the achievement of the Council's business and service objectives. The Council is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable comprehensive performance measurement techniques, within the context of effective risk management.
- 2.5 The manner in which the Council will seek to achieve its policies and objectives for treasury management are set out in a number of Treasury Management Practices (TMPs), along with supporting schedules – see **Appendix A** for a list of TMPs that are currently maintained.

**3. EXTERNAL CONTEXT**

3.1 Treasury management activities take place within an economic and market backdrop, including changes in credit outlook. **Appendix B** provides an Economic and Interest Rate Forecast by Arlingclose as at 5<sup>th</sup> December 2022, which has been used for the purposes of formulating this strategy. Inevitably, events and circumstances will change and as such the Council’s treasury management activities will respond accordingly.

**4. LOCAL CONTEXT**

4.1 The following table shows the actual and forecast amounts of borrowing and investments for the Council over the medium-term.

**Table 1 Balance Sheet Analysis**

	<b>31.3.22 Actual £m</b>	<b>31.3.23 Forecast £m</b>	<b>31.3.24 Forecast £m</b>	<b>31.3.25 Forecast £m</b>	<b>31.3.26 Forecast £m</b>	<b>31.3.27 Forecast £m</b>
<b>Capital Financing Requirement (CFR)</b>	<b>25.94</b>	<b>22.72</b>	<b>21.72</b>	<b>19.24</b>	<b>16.81</b>	<b>14.38</b>
Less: Leasing liabilities	-3.14	-2.97	-2.81	-2.64	-2.48	-2.31
<b>Loan CFR</b>	<b>22.80</b>	<b>19.74</b>	<b>18.91</b>	<b>16.60</b>	<b>14.33</b>	<b>12.06</b>
Less: External borrowing	-6.00	-5.80	-7.90	-10.00	-12.10	-11.70
<b>Internal Borrowing</b>	<b>16.80</b>	<b>13.94</b>	<b>11.01</b>	<b>6.60</b>	<b>2.23</b>	<b>0.36</b>
Less: Usable reserves	-36.39	-32.89	-28.60	-25.89	-25.69	-23.88
Less: Working capital	-36.37	-21.18	-6.66	-9.51	-8.43	-7.27
<b>Investments</b>	<b>55.96</b>	<b>40.13</b>	<b>24.25</b>	<b>28.80</b>	<b>31.89</b>	<b>30.79</b>

4.2 The Capital Financing Requirement (CFR) measures the underlying need to borrow for capital purposes – actual borrowing may differ. Usable reserves (capital and revenue) and working capital represent underlying resources available for investment. The current strategy is to maintain borrowing and investments below their underlying levels, referred to as internal borrowing.

4.3 In recent years the CFR has increased due to an anticipated increase in borrowing as part of the agreed financing for several strategic capital projects. This increased borrowing requirement is currently being met through internal borrowing, which has the effect of reducing investment balances. During 2023/24, external borrowing starts to increase as part of the long-term financing proposals for the Manor Street regeneration and The Plaza. The decision as to whether to commit to this additional borrowing will be kept under review considering prevailing forecasts of cash balances and interest rates. The CFR reduces in later years reflecting the financing of the Horizon 120 Business Park expenditure which is primarily being achieved through sale of serviced land

plots. The table above demonstrates that total debt is expected to be lower than the highest forecast CFR, a key requirement of the CIPFA Prudential Code.

- 4.4 **The Liability Benchmark** is a measure of borrowing need based on an alternative strategy which aims to show the lowest risk level of borrowing. This assumes the same forecasts as in Table 1 above, but that all cash and investment balances are kept to a minimum level of £10m, at each year-end to maintain sufficient liquidity and minimise credit risk. This would also maintain investments at a level that ensures the Council retains its ‘professional status’ for investment activities.

**Table 2 Liability Benchmark**

	<b>31.3.23 Forecast £m</b>	<b>31.3.24 Forecast £m</b>	<b>31.3.25 Forecast £m</b>	<b>31.3.26 Forecast £m</b>
Loan CFR	19.74	18.91	16.60	14.33
Less: Usable reserves	-32.89	-28.60	-25.89	-25.69
Less: Working capital	-21.18	-6.66	-9.51	-8.43
Plus: minimum investments	10.00	10.00	10.00	10.00
<b>Liability Benchmark</b>	<b>-24.33</b>	<b>-6.35</b>	<b>-8.80</b>	<b>-9.79</b>

- 4.5 Under this alternative strategy the borrowing requirement is minimised such that no new external borrowing would be required over the medium-term. However, this strategy would have an overall negative impact on the General Fund revenue account as it would require the Council to divest from its holdings in long-term pooled funds. However, such considerations would be in line with the recently revised CIPFA Prudential Code, which advises authorities to consider the position on any long-term investments prior to undertaking new borrowing.

## 5. BORROWING STRATEGY

- 5.1 The Council currently holds £5.8m of loans, which were refinanced in 2022. The balance sheet forecast in Table 1 shows that borrowing is expected to increase from 2023/24. Additional borrowing may be incurred to pre-fund future years’ requirements, providing this does not exceed the Council’s own authorised limit for borrowing.
- 5.2 **Objectives:** The chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should long-term plans change is a secondary objective.
- 5.3 **Strategy:** The borrowing strategy is to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-

term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to either use internal resources, or to borrow short-term loans instead. By doing so, net borrowing costs (after allowing for foregone investment income) can be reduced alongside a reduction in overall treasury risk. The benefits of this approach will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly. Arlingclose will assist in calculating the 'cost of carry' and breakeven analysis.

- 5.4 The Council will consider long-term loans from a variety of potential sources, including Public Works Loan Board (PWLB), the capital markets, and local authorities. The Council acknowledges that PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield, which will be a key consideration on future capital investment projects.
- 5.5 As part of any borrowing activity, forward starting loans might be used, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved without suffering a cost of carry in the intervening period.
- 5.6 In addition, short-term loans may be used to cover unplanned cash flow shortages.
- 5.7 **Sources of borrowing:** The approved sources of long-term and short-term borrowing are:
- HM Treasury's PWLB lending facility
  - any institution approved for investments (see below)
  - any other bank or building society authorised to operate in the UK
  - any other UK public sector body
- 5.8 Other specialist lenders of finance may be considered, e.g. the Municipal Bonds Agency Plc; however, in these circumstances any proposal would be included within the business case that would require separate Council approval.
- 5.9 As a condition of accessing the PWLB, the Council will be required to confirm there is no intention to buy investment assets primarily for yield in its medium-term capital plans.
- 5.10 **Other sources of debt finance:** In addition, capital finance may be raised by leasing or other similar arrangements that are not borrowing but may be classed as other debt liabilities.
- 5.11 **Short-term and variable rate loans:** These loans result in exposure to the risk of short-term interest rate rises and are therefore subject to an appropriate level of interest rate exposure in any future portfolio determination. Financial derivatives may be used to manage this interest rate risk (see section below).

## 6. TREASURY INVESTMENT STRATEGY

- 6.1 Significant investments are maintained representing income received in advance of expenditure plus balances and reserves held. Table 3 shows the average investment balances projected over the medium-term:

**Table 3 Average Investment Balances**

	<b>2021/22 Actual £m</b>	<b>2022/23 Forecast £m</b>	<b>2023/24 Forecast £m</b>	<b>2024/25 Forecast £m</b>	<b>2025/26 Forecast £m</b>	<b>2026/27 Forecast £m</b>
Pooled Funds (long-term)	19.00	19.00	19.00	19.00	19.00	19.00
Short-term investments	41.07	39.58	18.19	12.53	16.35	17.34
<b>Total Average Investment balance</b>	<b>60.07</b>	<b>58.58</b>	<b>37.19</b>	<b>31.53</b>	<b>35.35</b>	<b>36.34</b>

- 6.2 Cash balances since 2020 have been affected by the passporting of significant funds through local authorities by government to support businesses and individuals. Average cash balances are higher than the underlying amounts expected at year-end from holding balances and reserves due to normal in-year cashflow benefits.
- 6.3 **Objectives:** The CIPFA Code requires treasury funds to be invested prudently, having regard to security and liquidity before seeking the highest rate of return, or yield. The objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the aim will be to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested. The Authority aims to be a responsible investor and will consider environmental, social and governance (ESG) issues when investing
- 6.4 **Strategy:** Given the increasing risk in the economic outlook, the Council will continue to diversify into more secure asset classes. This scope for increasing this diversification will be kept under review.
- 6.5 **ESG policy:** Environmental, social and governance (ESG) considerations are increasingly a factor in global investors' decision making, but the framework for evaluating investment opportunities is still developing and therefore the Council's ESG policy does not currently include ESG scoring or other real-time ESG criteria at an individual investment level.
- 6.6 **Approved counterparties:** Surplus funds may be invested with any of the counterparty types in Table 4 below, subject to the limits shown.

Table 4 Approved Investment Counterparties

Sector	Time limit	Counterparty limit	Sector limit
UK Government	50 years	Unlimited	n/a
Local authorities (UK)	5 years	£5m	Unlimited
Secured investments*	5 years	£5m	(a) Unlimited (UK) (b) Foreign £5m per country – max all £10m
Banks (unsecured)*	13 months	£3m	(a) Unlimited (UK) (b) Foreign £3m per country – max all £6m
Building societies (unsecured)	13 months	£3m	£5m
Registered providers (unsecured)*	5 years	£3m	£5m
Money market funds*	n/a	£5m	Unlimited
Strategic pooled funds	n/a	£5m	£25m
Real estate investment trusts	n/a	£3m	£6m

- 6.7 **Minimum credit rating\*:** Treasury investments in these sectors will only be made with entities whose lowest published long-term credit rating is no lower than A-. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be considered.
- 6.8 For entities without published credit ratings, investments may be made where external advice indicates the entity to be of similar credit quality.
- 6.9 **Secured investments:** Investments secured on the borrower's assets, which limits the potential losses in the event of insolvency. The amount and quality of the security will be a key factor in the investment decision. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used. The combined secured and unsecured investments with any one counterparty will not exceed the cash limit for secured investments.
- 6.10 **Banks and building societies (unsecured):** Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing

or likely to fail. See below for arrangements relating to operational bank accounts.

- 6.11 **Registered providers (unsecured):** Loans to, and bonds issued or guaranteed by, registered providers of social housing or registered social landlords, formerly known as housing associations. These bodies are regulated and as providers of public services, they retain the likelihood of receiving government support if needed.
- 6.12 **Money market funds:** Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, care is taken to diversify investments over a variety of providers to ensure access always to cash.
- 6.13 **Strategic pooled funds:** Bond, equity and property funds that offer enhanced returns over the longer term but are more volatile in the short term. These allow diversification into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the investment objectives will be monitored regularly.
- 6.14 **Real estate investment trusts (REITs):** Shares in companies that invest mainly in real estate and pay the majority of their rental income to investors in a similar manner to pooled property funds. As with property funds, REITs offer enhanced returns over the longer term, but are more volatile especially as the share price reflects changing demand for the shares as well as changes in the value of the underlying properties.
- 6.15 **Operational bank accounts:** The Council has financial exposure, for example through current accounts, collection accounts and merchant acquiring services. These are not classed as investments but are still subject to the risk of a bank bail-in, and therefore balances are maintained at a minimum level commensurate with operational requirements.
- 6.16 **Risk assessment and credit ratings:** Credit ratings are obtained and monitored by Arlingclose, who will notify changes in ratings as they occur. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:
- no new investments will be made,
  - any existing investments that can be recalled or sold at no cost will be, and



## APPENDIX I

- full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.
- 6.17 Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as “negative watch”) so that it may fall below the approved rating criteria, then only investments that can be withdrawn at short notice will be made with that organisation until the outcome of the review is announced.
- 6.18 **Other information on the security of investments:** Full regard is given to other available information on the credit quality of organisations, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from Arlingclose. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.
- 6.19 When deteriorating financial market conditions affect the creditworthiness of all organisations, investments will be restricted to those of higher credit quality along with reductions in the maximum duration. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest in, then increased amounts will be held with UK Government or other local authorities. This will likely cause investment returns to fall but will protect the principal sum invested.
- 6.20 **Investment limits:** It is revenue reserves that would be required to cover investment losses. In order that reserves are not put at risk in the case of a single default, the maximum that will be lent to any one organisation (other than the UK Government) will be £5m.
- 6.21 **Liquidity management:** A medium-term cash flow forecast is maintained to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of being forced to borrow on unfavourable terms to meet financial commitments. Limits on long-term investments are set by reference to a medium-term financial plan and cash flow forecast. A daily cash flow for the financial year is maintained to manage short-term liquidity requirements.
- 6.22 Liquid cash is spread over several accounts and funds to ensure that access to cash is maintained in the event of operational difficulties at any one provider.

## 7. **TREASURY MANAGEMENT INDICATORS**

- 7.1 The Council measures and manages its exposures to treasury management risks using the following indicators.

- 7.2 **Security:** A voluntary measure of exposure to credit risk has been adopted by monitoring the value-weighted average credit rating of the investment portfolio. The target is to maintain the portfolio at an overall equivalent credit rating of at least A.
- 7.3 **Refinancing risk:** Any new borrowing undertaken in line with this strategy will be arranged to control future refinancing risk by ensuring a spread of maturities.
- 7.4 **Principal sums invested for periods longer than a year:** The purpose of this indicator is to control exposure to the risk of incurring losses by seeking early repayment of investments. The limits on the long-term principal sum invested to final maturities beyond the period end will be:

**Table 5 Investment beyond One Year Limit**

Price risk indicator	2023/24	2024/25	2025/26
Limit on principal invested beyond year end.	£15m	£10m	£10m

## 8. **OTHER RELATED MATTERS**

- 8.1 **Financial derivatives:** Standalone financial derivatives (such as swaps, forwards, futures, and options) will only be used where they can be clearly demonstrated to reduce the overall level of financial risk exposure and having taken appropriate advice. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.
- 8.2 **Markets in Financial Instruments Directive (MiFID):** The Council has opted up to professional client status with its providers of financial services, including advisers, banks, brokers, and fund managers, allowing access to a greater range of services but without the greater regulatory protections afforded to individuals and small companies. Given the size and range of treasury management activities, the Section 151 Officer believes this to be the most appropriate status.

## 9. **FINANCIAL IMPLICATIONS**

- 9.1 The budget for investment income in 2023/24 is £1.3m, based on an average investment portfolio of £37m. This represents an overall estimated return of 3%.
- 9.2 Interest payable on current borrowing is £143k per annum and £70k in relation to the premium repayment in respect of refinanced LOBOs. With an increase in prudential borrowing anticipated in 2023/24, interest costs are forecast to rise by up to a further £405k on a full-year basis; however, the actual increase in cost in 2023/24 will be subject to the timing of any new borrowing and the actual rate of interest incurred at the time. The business cases for the projects for

## APPENDIX I

which the additional borrowing is expected, include anticipated income through lease arrangements and other income generating activities to meet these additional financing costs.

- 9.3 If actual levels of investments and borrowing, or actual interest rates, differ from that forecast, performance against budget will be correspondingly different.
- 9.4 A treasury management reserve is maintained to cover future financial risks associated with varying investment returns or borrowing costs; and potential reductions in the fair value of investments where these might be realised. Outperformance on treasury management activities that generate increased revenue income (or reduced costs) against the budget will normally be added to the reserve.
- 9.5 Interest charges arising from lease arrangements are covered by the relevant service revenue budgets.

### 10. **Other Options Considered**

- 10.1 The CIPFA Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Section 151 Officer believes that the above strategy represents an appropriate balance between risk management and cost effectiveness. Some alternative strategies, with their financial and risk management implications, are listed below.

Alternative	Impact on income and expenditure	Impact on risk management
Invest in a narrower range of counterparties and/or for shorter times	Interest income will be lower	Lower chance of losses from credit related defaults, but any such losses may be greater
Invest in a wider range of counterparties and/or for longer times	Interest income will be higher	Increased risk of losses from credit related defaults, but any such losses may be smaller
Borrow additional sums at long-term fixed interest rates	Debt interest costs will rise; this is unlikely to be offset by higher investment income	Higher investment balance leading to a higher impact in the event of a default; however long-term interest costs may be more certain
Borrow short-term or variable loans instead of long-term fixed rates	Debt interest costs will initially be lower	Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain
Reduce level of borrowing	Saving on debt interest is likely to exceed lost investment income	Reduced investment balance leading to a lower impact in the event of a default; however long-term interest costs may be less certain

**Appendix A – Treasury Management Practices (TMPs)**

TMP1	Risk management
TMP2	Performance measurement
TMP3	Decision making and analysis
TMP4	Approved instruments, methods and techniques
TMP5	Organisation, clarity and segregation of responsibilities, and dealing arrangements
TMP6	Reporting requirements and management information arrangements
TMP7	Budgeting, accounting and audit arrangements
TMP8	Cash and cash flow management
TMP9	Money laundering
TMP10	Training and qualifications
TMP11	Use of external service providers
TMP12	Corporate governance

## **Appendix B - Arlingclose Economic & Interest Rate Forecast – December 2022**

### **1. Economic Background**

- 1.1 The ongoing impact on the UK from the war in Ukraine, together with higher inflation, higher interest rates, uncertain government policy, and a deteriorating economic outlook, will be major influences on the Authority's treasury management strategy for 2023/24.
- 1.2 The Bank of England (BoE) increased Bank Rate by 0.50% to 3.5% in December 2022, the ninth successive rise since December 2021. The decision was voted for by a 6-3 majority of the Monetary Policy Committee (MPC), with two of the three voting to maintain the 3% base rate and one voting for a 0.75% rise.
- 1.3 The November quarterly Monetary Policy Report (MPR) forecast a prolonged but shallow recession in the UK with CPI inflation remaining elevated at over 10% in the near-term. While the projected peak of inflation is lower than in the August report, due in part to the government's support package for household energy costs, inflation is expected remain higher for longer over the forecast horizon and the economic outlook remains weak, with unemployment projected to start rising.
- 1.4 The UK economy grew by 0.2% between April and June 2022, but the BoE forecasts Gross Domestic Product (GDP) will decline 0.75% in the second half of the calendar year due to the squeeze on household income from higher energy costs and goods prices. Growth is then expected to continue to fall throughout 2023 and the first half of 2024.
- 1.5 CPI inflation is expected to peak at around 11% in the last calendar quarter of 2022 and then fall sharply to 1.4%, below the 2% target, in two years' time and to zero percent in three years' time if Bank Rate follows the path implied by financial markets with a peak of 5.25%. However, the BoE has stated it considers this path to be too high, suggesting that the peak in interest rates will be lower, reducing the risk of inflation falling too far below target.
- 1.6 The labour market remains tight for now, with the most recent statistics showing the unemployment rate fell to 3.5%, driven mostly by a shrinking labour force. Earnings were up strongly in nominal terms by 6% for total pay and 5.4% for regular pay but factoring in inflation means real total pay was -2.4% and regular pay -2.9%. Looking forward, the MPR shows the labour market weakening in response to the deteriorating outlook for growth, leading to the unemployment rate rising to around 6.5% in 2025.
- 1.7 Interest rates have also been rising sharply in the US, with the Federal Reserve increasing the range on its key interest rate by 0.50% in December 2022 to 4.25%-4.5%. The rate of increase has declined compared to previous months from the previous four successive 0.75% rise in a pace of tightening that has seen rates increase from 0.25%-0.50% in March 2022. Annual inflation has been slowing in the US but remains above 7%. GDP grew at an annualised rate

of 2.6% between July and September 2022, a better-than-expected rise, but with official interest rates expected to rise even further in the coming months, a recession in the region is widely expected at some point during 2023.

- 1.8 Inflation has been rising consistently in the Euro Zone since the start of the year, hitting an annual rate of 10% in November 2022 down from 10.6% in October. Economic growth has been weakening with an expansion of just 0.2% in the three months to September 2022. As with the UK and US, the European Central Bank has been on an interest rate tightening cycle, pushing up its three key interest rates by 0.75% in October and a further 0.50% in November. This took the deposit rate to 2%.

## 2. Credit Outlook

- 2.1 Since the start of 2021, Credit default swap (CDS) prices have followed an upward trend throughout the year, indicating higher credit risk. They have been boosted by the war in Ukraine, increasing economic and political uncertainty and a weaker global and UK outlook, but remain well below the levels seen at the beginning of the Covid-19 pandemic.
- 2.2 The weakening economic picture during 2022 led the credit rating agencies to reflect this in their assessment of the outlook for the UK sovereign as well as several local authorities and financial institutions, revising them to negative from stable.
- 2.3 There are competing tensions in the banking sector which could impact bank balance sheet strength going forward. The weakening economic outlook and likely recessions in many regions increase the possibility of a deterioration in the quality of banks' assets, while higher interest rates provide a boost to net income and profitability.

## 3. Interest Rate Forecast

- 3.1 Arlingclose is forecasting multiple interest rate rises are still expected over the forecast horizon despite looming recession. Arlingclose expects Bank Rate to rise to 4.25% by June 2023 under its central case, with the risks in the near- and medium-term to the upside should inflation not evolve as the Bank forecasts and remains persistently higher
- 3.2 Yields are expected to remain broadly at current levels over the medium-term, with 5-, 10- and 20-year gilt yields expected to average around 3.6%, 3.7%, and 3.9% respectively over the 3-year period to September 2025. The risks for short, medium, and longer-term yields are judged to be broadly balanced over the forecast horizon. As ever, there will undoubtedly be short-term volatility due to economic and political uncertainty and events.

## 4. Detailed Interest Rate Forecast

## 4.1 Underlying assumptions:

- UK interest rate expectations have eased with a growing expectation that UK fiscal policy will now be tightened to restore investor confidence, adding to the pressure on household finances. The peak for UK interest rates will therefore be lower, although the path for interest rates and gilt yields remain highly uncertain.
- Globally, economic growth is slowing as inflation and tighter monetary policy depress activity. Inflation, however, continues to run hot, raising expectations that policymakers, particularly in the US, will err on the side of caution, continue to increase rates and tighten economies into recession.
- The new Chancellor reversed many aspects of the September 2021 Growth Plan calming bond markets and broadly removing the premium evident since the first Conservative Party leadership election. Support for retail energy bills will be less generous, causing a lower but more prolonged peak in inflation. This will have ramifications for both growth and inflation expectations.
- The UK economy is already experiencing recessionary conditions, with business activity and household spending falling. Tighter monetary and fiscal policy, alongside high inflation will bear down on household disposable income. The short- to medium-term outlook for the UK economy is bleak, with the BoE projecting a protracted recession.
- Demand for labour remains strong, although there are some signs of easing. The decline in the active workforce has fed through into higher wage growth, which could prolong higher inflation. The development of the UK labour market will be a key influence on MPC decisions. It is difficult to see labour market strength remaining given the current economic outlook.
- Global bond yields have steadied somewhat as attention turns towards a possible turning point in US monetary policy. Stubborn US inflation and strong labour markets mean that the Federal Reserve remains hawkish, creating inflationary risks for other central banks breaking ranks.
- However, in a departure from Fed and ECB policy, in November the BoE attempted to explicitly talk down interest rate expectations, underlining the damage current market expectations will do to the UK economy, and the probable resulting inflation undershoot in the medium term. This did not stop the Governor affirming that there will be further rises in Bank Rate.

## 4.2 Forecast:

- The MPC remains concerned about inflation but sees the path for Bank Rate to be below that priced into markets.
- Following the 50bp rise in December, Arlingclose believes the MPC will slow the rate of increase at the next few meetings. Arlingclose now expects Bank Rate to peak at 4.25%, with further 25bp increases in early 2023.





**FEEDBACK FROM OPERATIONS’ KEY PARTNERS RE BUDGET PROPOSALS (Updated 18 January 2023)**

<b>PARISH COUNCILS</b>		
<p><b>PROPOSAL 1</b> – Reduce the funding for Street Cleansing Agreements by 33%</p> <p><b>PROPOSAL 2</b> – 50% Reduction in cutting urban amenity verges</p> <p><b>PROPOSAL 3</b> – Cease planting of summer/winter bedding and replace with sustainable planting or grass over</p> <p><b>PROPOSAL 4</b> – Cease the provision of hanging baskets at Halstead Public Gardens, Causeway House and in Braintree Town Centre</p> <p><b>PROPOSAL 5</b> – Review of Litter and Dog Bin Routes</p> <p><b>PROPOSAL 6</b> – Cease printing of refuse/recycling collection calendars and just retain on-line facility</p> <p><b>PROPOSAL 7</b> – Review of Car Parking tariff and concessions</p>		
<p>Ian Brown On behalf of <b>Sturmer Parish Council</b></p>	<p><b>1.</b> NO <b>2.</b> YES <b>3.</b> YES <b>4.</b> YES <b>5.</b> NO <b>6.</b> YES <b>7.</b> YES</p>	<div style="border: 1px solid black; padding: 10px; text-align: center;"> <p>The council wishes to better understand the impact of any changes to the service for this parish, such as ....is the intention to reduce the number / frequency of visits to service litter and dog bins and if so what sort of visit/frequency?</p> </div>
<p>Ms Glenda McCoyd On behalf of <b>Sible Hedingham Parish Council</b></p>	<p><b>1.</b></p> <p><b>6.</b></p>	<p>Sible Hedingham Parish Council would like to object to the proposal to cut the funding for the street cleansing agreement by 33%, at present the PC receives £8630.24 which it uses towards the cost of grass cutting and litter clearing in the village, the costs of which are considerably higher than this agreement, the PC has to budget £26000 for horticultural costs within the village and a reduction of 33% will impinge greatly on the budget.</p> <p>Sible Hedingham Parish Council also objects to the proposal to cease printing of the refuse/recycling calendars which will be unfair on those residents who do not have access to the internet and also place an emphasis on residents to download their own copy. This will lead to bin collections being missed, especially on bank holidays and also the high chance of the wrong bins being put out.</p> <p>Sible Hedingham Parish Council feels that the savings regarding these two proposals is not cost effective and will lead to a detrimental impact in the village.</p> <p>Sible Hedingham Parish Council would appreciate these objections being considered when the budget is discussed, the PC is aware that other Parishes also object to these proposals.</p>

## APPENDIX J

<p>Cllr Ann Hooks Chair <b>Rayne Parish Council</b></p>	<p><b>1.</b> I am emailing with concerns over the proposed cut to the street cleansing agreements (<b>Proposal 1</b>). Although I am totally sympathetic to the economic issues surrounding us all at this time, a cut of 33% to Parish Councils on the street cleaning agreement is very hard to stomach.</p> <p>I have reviewed our agreement with yourselves, and Rayne is very proactive in what it is able to do. We are lucky that we have own dedicated groundsmen that take on the work mentioned in our agreement. Whether it be litter / leaf picking, bin emptying, grass cutting or hedge cutting. We also publicise channel sweeping and are quick to contact the team when fly tipping is an issue in the village. We have also been very proactive in hosting village litter picks.</p>
	<p>To now see a proposal that will see a decrease in our income by nearly £1200 will be very difficult for Rayne PC to absorb. We are seeing huge financial increases for fuel for our horticultural machinery, especially as we are no longer able, by law, to use red diesel.</p> <p>We are already at the maximum at what the parish council can afford in terms of man hours, to serve our village. The 33% cut works out for the loss of around of 100 hours work in the village.</p> <p>Rayne is a busy popular village, thanks to the local gem that is the Flich way. This requires us to empty bins on a tight schedule so that they are not overflowing. We also have to regularly litter pick the village, to keep it looking at its best. We are lucky to have a small team of volunteers that help with litter picking on occasions and we are indebted to their help.</p> <p>But in essence Rayne Parish Council uses the street cleaning agreement funds, in an excellent fashion and to the best of our ability, why should we penalised going forward. A third of less funds (not even a small decrease in funding) will be greatly detrimental.</p> <p>This proposed cut is another nail in the coffin for all Parish Councils as funding from many sources has been cut or disappeared over the past few years. Meaning that we rely heavily on what we do get as an income.</p> <p>The provision of this agreement means that all our villages make our area of Essex look charming, cared for and welcoming. With the proposed cut in fees parishes will be less able to carry on this fantastic work. It is a cut to the parishes and villages, where the unparished Braintree town is unaffected.</p> <p>I understand that BDC discusses its budget at several meetings and under high scrutiny, but Parish Councils are discussing their precepts now and which have to be submitted by the end of January. Where this kind of income is used in our budget calculations, it is now putting parish councils in a difficult position in how to calculate our precept demand.</p> <p><b><u>Response from Head of Operations</u></b></p> <p>Dear Cllr. Ms Hooks</p> <p>Thank you for your e-mail in response to mine regarding budget proposals.</p>

## APPENDIX J

		<p>I will ensure that Members are aware of feedback from all our partners, however, I cannot say if this will influence their decision at Cabinet/Council in February as the Council is faced with some very difficult decisions in order to balance the books.</p> <p>Under the circumstances, if Rayne Parish Council wishes to continue its level of support in the Parish, it may be prudent to precept for the shortfall in income proposed by this Council.</p> <p>Kind regards</p> <p><b>Paul Partridge</b> <b>Head of Operations</b></p>
--	--	--

<p>Neville Nicholson on behalf of <b>Helions Bumpstead Parish Council</b></p>	<p><b>7.</b></p>	<p>If you increase car parking fees you will reduce high street footfall and scupper the business rate. More shops closing and shopping online.</p> <p>You should be far more critical in distributing grants to parish councils and local efforts. In my experience, this money is frequently poorly spent. For example, our village hall refurbishment went £30,000 over budget through poor management and oversight. Also covid grants to local organisations were absurdly generous.</p>
<p>Keith Taylor &amp; Cllr James Abbott on behalf of <b>Rivenhall Parish Council</b></p>	<p><b>1.</b></p>	<p>Thanks for this message. My main point of issue is with the proposed reduction in the funding for Street Cleaning Agreements by 33%. This will have a major impact upon Rivenhall PC and will result in an increase in the Precept to cover the cost to RPC for grounds maintenance (grass verge cutting) and litter.</p> <p>I think also it presents a problem re timing in that RPC agrees its draft budget in December and so will need to make assumptions about what BDB is going to do re the Street Cleaning grant. The first of the all-councillors BDC Budget meetings will be held on 23<sup>rd</sup> Nov - so I will ask about this timing issue there.</p>

### TOWN COUNCILS

- PROPOSAL 2** – 50% Reduction in cutting urban amenity verges
- PROPOSAL 3** – Cease planting of summer/winter bedding and replace with sustainable planting or grass over
- PROPOSAL 4** – Cease the provision of hanging baskets at Halstead Public Gardens, Causeway House and in Braintree Town Centre
- PROPOSAL 5** – Review of Litter and Dog Bin Routes
- PROPOSAL 6** – Cease printing of refuse/recycling collection calendars and just retain on-line facility
- PROPOSAL 7** – Review of Car Parking tariff and concessions

## APPENDIX J

<p>Cllr. Angela Kilmartin <b>Witham Town Council</b></p>		<p>I am in agreement with all these points. As an old hand I've always begrudged the litter bins. I was taught not to eat or drink in the streets. Hence, we had no need of litter bins anywhere!</p>
<p>Sarah Greatorex On behalf of <b>Halstead Town Council</b></p>	<p><b>4+</b></p>	<p>I have been having phone calls all morning relating to this, stating that BDC is thinking of handing over management of the Public Gardens to HTC. Your email does not mention that – it just talks about not having hanging baskets and not locking at night.</p> <p>We are getting a little worried here. Could you let me know whether BDC are truly considering handing over the management of the gardens to HTC?</p> <p>If this is the case, I think it would be prudent to have a meeting between BDC and HTC as soon as possible. We have more or less settled our budget for the next financial year, so this is quite a concern</p>
		<p><b><u>Response from Head of Operations</u></b></p> <p>Thanks for your email. The definitive proposals are as set out in the original email that you received. In recent years, Braintree District Council has transferred assets to town/parish councils and community groups to manage and maintain locally, where an interest has been expressed and where there is clear local benefit of doing so. Of course, detailed discussions would take place with all parties concerned to reach a formal agreement via a legal process.</p> <p>In the case of the proposed budget reductions specifically in relation to Halstead Public Gardens, there is nothing stopping any local organisation/group from expressing an interest in and taking over responsibility for the areas of work. Similarly, it would be good for us to have a broader discussion with the town council about future management and maintenance of the public gardens and other assets in Halstead that are currently owned and maintained by Braintree District Council.</p>

<p>Shannon Smith On behalf of <b>Witham Town Council</b></p>		<p>Thank you for your email. Members discussed these proposals at the last Full Town Council meeting on November 21<sup>st</sup> 2022, please see the comments from Members below:</p> <ol style="list-style-type: none"> <li>2. Members acknowledged that a 50% reduction in cutting of urban amenity verges was agreeable. Although members had no objection to the proposal, they felt it was important to note that visibility and sightlines at junctions needed to be taken into consideration for safety reasons.</li> <li>3. Members acknowledged the proposal of sustainable planting or grass over but recommended this not to take place in the Memorial Garden or Cemeteries.</li> <li>4. Members acknowledged the proposal.</li> <li>5. Members acknowledged the review but noted that the bins would need emptying because otherwise there would be an overflow which would cause issues.</li> <li>6. Members acknowledged the proposal but commented that as not all residents had online access so hard copies should be made available in the Information Centre.</li> <li>7. Members acknowledged the review, but several pointed out that if parking charges were actually reduced this could encourage people to visit the town centre. A refund scheme could be looked into where shoppers could claim back the cost of parking from the shops they visited.</li> </ol>
--	--	--

**FRIENDS OF HALSTEAD PUBLIC GARDENS**

- PROPOSAL 3** – Cease planting of summer/winter bedding and replace with sustainable planting or grass over
- PROPOSAL 4** – Cease the provision of hanging baskets at Halstead Public Gardens, Causeway House and in Braintree Town Centre
- PROPOSAL 8** – Cease locking Halstead Public Gardens overnight, with option to transfer this function at a local level on a purely voluntary basis.

<p>Cllr Jackie Pell <b>Chair of Friends of Halstead Public Gardens</b></p>		<p>Thank you for your email that doesn't make good reading. May I have permission to share it with the Friends? <i>(Permission granted and nothing further heard as at 1 December.)</i></p>
--	--	---

**HALSTEAD IN BLOOM**

- PROPOSAL 2** – 50% Reduction in cutting urban amenity verges
- PROPOSAL 3** – Cease planting of summer/winter bedding and replace with sustainable planting or grass over
- PROPOSAL 4** – Cease the provision of hanging baskets at Halstead Public Gardens, Causeway House and in Braintree Town Centre

## APPENDIX J

<p>Julia Smith <b>Halstead in Bloom</b></p>		<p>We have today had our Trustee meeting for Halstead in Bloom, and we discussed the budget proposals as sent to us by Paul. We do realise that there will be some local authority budget constraints over the next years and can understand the need for some reallocation of funds.</p> <p><b>2.</b> We would like to say that we think the proposal for reduced cutting of urban amenity verges is reasonable but would hope that any 'line of sight' areas would be kept at safe levels throughout the year.</p> <p><b>3.</b> With regard to planting, we feel that it would be detrimental to remove all bedding from Public Gardens in Halstead and also feel that some should be retained in Halstead cemetery. To this end, we would offer to make some contribution towards the cost, for a finite time.</p> <p><b>4.</b> With the hanging baskets for Halstead - and the new tubs we have agreed to purchase for around the bandstand - we would also be prepared to contribute.</p> <p>I trust that this will give some food for thought, we could come and discuss if you feel that this might be of value.</p>
---	--	---

### ESSEX POLICE

**PROPOSAL 3** – Cease planting of summer/winter bedding and replace with sustainable planting or grass over  
**PROPOSAL 4** – Cease the provision of hanging baskets at Halstead Public Gardens, Causeway House and in Braintree Town Centre  
**PROPOSAL 8** – Cease locking Halstead Public Gardens overnight, with option to transfer this function at a local level on a purely voluntary basis.

<p>70750 Acting Chief Inspector Martin Richards T/District Commander Braintree &amp; Uttlesford District</p>		<p>All read and received. I have no representation to make against any of these proposals and seem very sensible in these times.</p>
--	--	--