

Council Budget and Council Tax 2022-23 and Medium-Term Financial Strategy 2022/23 to 2025/26

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- Performance Management Scrutiny Committee – 2nd February 2022
- Cabinet – 7th February 2022
- Council – 21st February 2022

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Chief Executive

Agenda Item: 5

Report Title: Council Budget and Council Tax 2022/23 and Medium-Term Financial Strategy 2022/23 to 2025/26	
Report to: Cabinet	
Date: 7 th February 2022	For: Decision
Key Decision: No	Decision Planner Ref No: DP/202 1/37
Report Presented by: Councillor John McKee, Cabinet Member for Finance and Corporate Transformation	
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1. Purpose of the Report

- 1.1 To determine the Budget (capital and revenue) and Council Tax level proposals for 2022/23 to be submitted to Full Council, in accordance with the Budget and Policy Framework Procedure Rules contained in the Constitution.
- 1.2 To agree the proposed Local Council Tax Support Scheme (LCTS), the discretionary Council Tax discounts and exemptions, and discretionary Business Rate relief schemes that will be applied in 2022/23 and recommend these to Full Council for approval.
- 1.3 To agree and recommend to Full Council the Capital and Investment Strategy for 2022/23 to 2025/26; the Treasury Management Strategy 2022/23; and the Pay Policy for 2022/23.
- 1.4 To receive and note the details of the updated General Fund Financial Profile and Medium-Term Financial Strategy for the period 2022/23 to 2025/26.
- 1.5 To agree arrangements for approving budget carry forwards and other related matters for the 2021/22 year-end process.

2. Recommendations

- 2.1 That it be **Recommended to Council** that the following be approved:
 - 2.1.1 The budget variations to the current base budget and the additional income and cost reductions as detailed in Section 7 of the main report;
 - 2.1.2 The unavoidable revenue budget demands and new priority growth added to the Base Budget for 2022/23 of £559,490 as detailed in Section 7.7 of the main report (and shown in Appendix C);
 - 2.1.3 The unavoidable revenue budget demands and new priority growth required to meet one-off or time-limited expenditure in 2022/23 of £325k as detailed in Section 7.7 of the main report (and shown in Appendix C) and these to be funded from reserves as detailed;

- 2.1.4 The Braintree District Council's Local Council Tax Support Scheme for 2022/23 as detailed on the Council's website at [Local Council Tax Support Scheme](#);
- 2.1.5 The package of support to claimants experiencing difficulties as a result of the Local Council Tax Support scheme as detailed in Section 11 of the main report;
- 2.1.6 The Council's discretionary fees and charges and housing rents for 2022/23 as detailed in Appendix O.
- 2.1.7 Delegated authority is given to the appropriate Cabinet Members to determine the level of charges for Trade Waste collection, Environmental permits, core leisure, and planning pre-application advice service and street naming and numbering for 2022/23;
- 2.1.8 That delegated authority is given to the appropriate Cabinet Members to agree any in-year variations to Trade Waste, Town Hall Centre, Building Control and Car Parking fees and charges for commercial purposes during 2022/23;
- 2.1.9 The sum of £2,737,178 be transferred from the Business Rate Equalisation Reserve to offset the estimated deficit on the Business Rates Collection Fund as at 31 March 2022, which is required to be taken into account for the 2022/23 Budget.
- 2.1.10 To continue 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 9.2 of the main report, for 2022/23:
- 2.1.11 To extend the Council's policy for Discretionary Business Rate Relief (under section 47 of the Local Government Act 1988) to introduce a Retail, Hospitality and Leisure Business Rate Relief Scheme and Extension of Transitional Relief and Supporting Small Business Relief for small and medium properties for 2022/23 as recommended and funded by the Government, as detailed in Section 9.2 of the main report and Appendices L and M;
- 2.1.12 Discretionary council tax discounts and exemptions for 2022/23 are:
- Discount applicable to empty dwellings undergoing major repairs is set at Nil % for the twelve month period;
 - Discount applicable to vacant dwellings is set at Nil % for the six month period;
 - Discount applicable to second homes is set at Nil %;
 - Discretionary Council Tax Empty Homes Premiums charged on dwellings vacant for over two-years but less than five-years continue at 100%; on dwellings vacant over five-years but less than ten-years continue at 200%; and on dwellings vacant for over ten-years continue at 300%, and that this is duly published in a local newspaper

within 21 days from this decision. In addition, the refund arrangement, as detailed in Section 13 of the main report;

- 2.1.13 The Council's Pay Policy for 2022/23 as detailed in Appendix B 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 1st April 2021.
- 2.1.14 A transfer to the Revenue Account of £92,597 from the General Fund unallocated General Fund balance to meet the budget shortfall in 2022/23;
- 2.1.15 Establish the following new earmarked reserves: Planning Enforcement reserve; a single consolidated Climate Change Reserve; and a Recycling Income reserve;
- 2.1.16 The estimated movements on earmarked reserves as detailed in Appendix E to the main report, including the transfer of balances no longer required to the General Fund unallocated balance and unallocated New Homes Bonus;

Capital

- 2.1.17 The Capital bids for 2022/23 listed in Appendix H to the main report;
- 2.1.18 A Disabled Facilities Grants programme to match the resources allocated to the Council from the Better Care Fund;

Capital and Investment Strategy and Treasury Management Strategy

- 2.1.19 The Capital and Investment Strategy including the authorised borrowing limit, operational borrowing boundary, the policy on Minimum Revenue Provision and prudential indicators as detailed in Appendix I to the main report;
- 2.1.20 The Treasury Management Strategy including the schedule of counterparties and limits and prudential indicators as detailed in Appendix J to the main report;

Council Tax

- 2.1.21 The proposed estimates (producing a Council Tax Requirement for the Council of £10,421,496) as detailed in Appendix C and the Council Tax rate for 2022/23 of £189.63 for a Band D property, having taken into consideration:
 - The consultation feedback, if any , received and reported verbally at the meeting;
 - The assessment of risks in the budget assumptions;
 - The Equalities Impact Assessments and
 - The Section 151 Officer's report (Corporate Director – Finance) on the robustness of the estimates and adequacy of balances (Appendix G to the main report).

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 2021/22 year-end, to be carried forward to the following year.
- 2.2.2 Delegate authority to the Cabinet Member for Finance and Corporate Transformation to agree the amount to be transferred to a new earmarked reserve for managing future risk relating to the fluctuations in recycling income against the approved budget.
- 2.2.3 Approve all spend undertaken against those schemes which have in place an annual programme of works, and for which the Council have approved the annual budget allocation associated with that programme of works.

3. Executive summary of the Budget proposals

- 3.1 The budget proposals set out in this report include the following:

Priorities:

- A substantial increase in resources to provide a robust and proactive planning enforcement function, with staffing resources being more than doubled, and a considerable working budget provided to meet the costs of taking all appropriate action.
- Allocates resources to support Programme Management for developing the projects and key actions set out in the Council's recently approved Climate Change and Cycling strategies, as well as funding the extension of air quality monitoring facilities, and the continuation of recycling collections of food and drink cartons.
- Supports the continuation of a Councillor Community Grant Scheme, allocating all Members £1,250 to be used to support community groups across the district. Future funding will come from reinvesting the extra Council Tax that is collected as a result of higher than assumed increases in property numbers and from any overachievement on collection performance.
- Funding to ensure that the Council's core financial and other business critical systems are secure and protected, including against the threat of cyber-attacks.

Capital Investment

- New capital spending is proposed of £1.5m, which includes investment in the Council's property assets and critical ICT infrastructure, along with the continuation of a long standing commitment to refurbishing children's play areas.
- This new investment will add to the existing capital programme which totals £43m, building on the most ambitious investment programme undertaken by the Council which is delivering on attracting new businesses, supporting existing businesses, providing residents with

affordable homes, improving services and health facilities, and creating employment opportunities.

- Through the Strategic Investment Programme, the Council continues to consider opportunities that are available for further investment in the district.

Closing the budget gap

- New savings and opportunities for additional income of over £523k have been identified, with a further £66k in future years, a total of £589k. The majority of savings do not impact on the service to the customer.
- The Investment and Development Programme, and the '£1.6m Challenge' maintains a focus on continuing to identify opportunities for generating savings or increasing income, with a pipeline of projects and ideas that are continually being reviewed and challenged, and business cases developed for those projects that are considered to have a high expectation of being delivered.
- Revised projections of the budget gap across the extended period of the MTFS is £1.2m, an improvement over the financial position identified last year, which showed a gap of £1.6m.

Council Tax

- A proposal to increase the Council's share of the overall Council Tax bill for 2022/23 by 2.68%, giving a Band D tax rate of £189.63 for services provided by the Council. This represents an increase of less than 10p per week, and is significantly below the current rate of inflation.
- The Council has collected £1.6m of extra Council Tax as a result of increased properties and better than assumed collection. The majority of this extra income will be allocated to the County Council, leaving Braintree Council with £198k. Whilst the proposal is not to share this amount with parish and town councils, nevertheless the money is being used for the benefit of all taxpayers by helping the Council to balance its budget for 2022/23, whilst also being able to invest in the priorities that matter to residents and businesses.

4. Background

- 4.1 The process of rolling forward the Council's four-year financial plan commenced with a report to Cabinet, on 6th September 2021, with an initial review of the Medium-Term Financial Strategy (MTFS) 2021/22 to 2024/25; which had been agreed by Council on 22nd February 2021.
- 4.2 The Performance Management Scrutiny Committee received a progress update and proposed change to the timetable at its meeting held on 24th November 2021, accompanied by a presentation given by the Deputy Leader

and Cabinet Member for Economic Growth, and the Cabinet Member for Finance and Corporate Transformation.

- 4.3 The Performance Management Scrutiny Committee received a further report on the Cabinet's initial revenue budget and capital programme proposals for 2022/23 at its meeting held on 5th January 2022. This was accompanied by a presentation given 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 raise questions of the whole Cabinet on the budget proposals.
- 4.4 The Council received, on 16th December, detail of the provisional Local Government Finance Settlement (LGFS) for 2022/23.
- 4.5 Cabinet Members and Senior Management have reviewed the current levels of the Council's discretionary fees and charges.
- 4.6 This report consolidates all of the information, including final refinements to the assumptions, resulting in:
- Proposed budgets for revenue and capital for 2022/23;
 - The proposed level of council tax (Band D) for 2022/23;
 - A Financial Profile and Medium-Term Financial Strategy for 2022/23 to 2025/26; and
 - A Capital and Investment Strategy for 2022/23 to 2025/26 and Treasury Management Strategy for 2022/23.

5. Budget Strategy

- 5.1 The Council's Budget Strategy is:
- To be a low council tax authority;
 - To have plans to deliver a balanced budget over the medium-term; and
 - To maintain a minimum level of unallocated balances of £1.5m.
- 5.2 The approach to achieving the Strategy so far has been to deliver cost reductions and additional income without impacting adversely on customers and service delivery.
- 5.3 The Council's approach to New Homes Bonus has been to use this for supporting investment in the district and its economic growth rather than using it merely to support the Council's day to day spending.
- 5.4 The Council's Band D council tax rate of £184.68 for 2021/22 is the fourth lowest tax rate of the twelve district/borough/ city councils in Essex, and significantly below the average of £213.19. The average Shire District rate for England is currently £194.57.
- 5.5 The Council has maintained a healthy unallocated General Fund balance which has enabled it to take advantage of invest to save opportunities, such as paying the pension deficit contribution for the three year period 2020/21 to

2022/23, as a single payment to achieve cost savings. As at 31st March 2021, the General Fund unallocated balance was £6m, against a minimum required level of £1.5m.

- 5.6 The Covid-19 pandemic continues to impact on the Council's finances, particularly on income received from services such as car parks, but also is resulting in additional expenditure being incurred, for example, to support the Council's leisure management operator, Fusion. Claims for increased costs are also expected to be made by contractors currently engaged on capital programme projects. In the current year, the Government has provided additional financial support, including an income compensation scheme for the period April to June.
- 5.7 The approved budget for 2021/22 included an allocation of £1m from the General Fund unallocated balance to be held as a contingency sum against the financial impact from the pandemic on the Council's services. Whilst it has not been necessary to use the reserve to date, there are still service areas that are being adversely affected by the pandemic – either resulting in additional expenditure being incurred, or income being lower than levels achieved pre-pandemic. As the government has indicated there will be no further financial support beyond that provided in 2021/22, it is considered prudent to maintain this contingency at least until the end of 2022/23.

6. Government Funding

- 6.1 The provisional Local Government Finance Settlement 2022/23 (LGFS) for local government was published by the Secretary of State for the Department for Levelling-Up, Housing and Communities (DLUHC) on 16th December 2021. The provisional settlement is for a single year and in many respects is essentially a roll-forward of the 2021/22 settlement. The provisional LGFS has been subject to statutory consultation, which closed on 13th January 2022. The Cabinet Member for Finance and Corporate Transformation responded to the consultation on behalf of the Council on 11th January 2022. The ministerial announcement on the final settlement figures for 2022/23 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 issues a 'Core Spending Power' statement to provide local government with an understanding of the resources which it calculates are available to the whole sector to deliver services.
- 6.2.2 For district councils the Core Spending Power consists of: Settlement Funding Assessment (SFA); assumed income from council tax, New Homes Bonus, and other grants. The Core Spending Power figures for this Council are provided in the table below:

The Provisional Local Government Finance Settlement 2022/23			
Core Spending	2021/22	2022/23	% Increase
	£	£	
Settlement Funding Assessment	3,486,929	3,487,484	
Indexing of Business Rates	181,684	286,501	
Council Tax (Assumes maximum increase applied)	9,921,194	10,295,580	
Rural Services Delivery Grant	23,217	23,217	
Lower Tier Services Grant	148,541	156,414	
Services Grants 2022/23	-	240,380	
	13,761,565	14,489,576	4.7%
New Homes Bonus	1,621,424	1,656,948	0.2%
Total Core Spending for Braintree	15,382,989	16,146,524	5.0%
National average increase in Core Spending for English authorities			6.9%

- 6.2.3 The Government's assessment of this Council's Core Spending Power for 2022/23 is £16.1m, an increase of £764k or 5% over 2021/22.
- 6.2.4 The increase is less than the average for English authorities, and significantly below the 9% increase in 2021/22, albeit in that year the Council's allocation of New Homes Bonus increased by 5% from the amount received for 2020/21. The main reason for this increase is due to the assumed increase in council tax income of £374k, which is based on an estimated taxbase (using the CTB1 returns submitted by all local authorities) and the assumption that the council tax rate is increased by the maximum allowable under the referendum principles. A new grant, the Services Grant (£240k) has also been introduced in 2022/23.
- 6.2.5 Whilst the Government includes New Homes Bonus in Core Spending Power, as noted in paragraph 5.3 above the Council uses its allocations of New Homes Bonus for investment purposes rather than supporting the revenue account.

6.3 Settlement Funding Assessment

- 6.3.1 The Settlement Funding Assessment (SFA) for district councils consists of two elements: Revenue Support Grant (RSG) and Business Rates Baseline.
- 6.3.2 The Council's entitlement to **RSG** reduced to nil in 2019/20, following successive years of reductions in grant, and in fact the trajectory of reductions that had previously been planned for the Council were resulting in the Authority being in the position of 'negative RSG', which would have been achieved by reducing the Business Rates Baseline. However, as with previous settlements, the provisional LGFS for 2022/23 indicates that the Government intends to continue to defer this adjustment. The provisional LGFS does, however, indicate a small entitlement to RSG of £555. This amount is a result of rolling into the RSG distribution formula funding that was previously provided separately to local authorities, with one element relating

to Individual Electoral Registration. The sum included in RSG has been apportioned using SFA values that applied in 2013/14, which was the first year of the current financing system.

- 6.3.3 The second element of the SFA is the **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. For 2022/23 this has been assessed as £3,486,929, which is the same amount that was assessed in 2021/22 and 2020/21. The reason the amount has remained static is due to the freezing of the business rate multiplier, which is normally applied as an inflationary factor. Local authorities are compensated from the financial impact of not increasing the Baseline amount by payment of additional Section 31 Grant, which is expected to be paid until at least such time the Government resets the local government finance system.
- 6.3.4 The Government has stated its commitment to ensuring that future funding allocations for councils are based on an up-to-date assessment of their needs and resources. It has, therefore, announced that it will work closely with the sector and other stakeholders to update this and to look at the challenges and opportunities facing the sector before consulting on any potential changes. This includes options to support local authorities through transitional protection where they see reductions in their future funding levels.

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 which applied in 2021/22 and to use the same methodology for its distribution.
- 6.4.2 This funding is distributed to the top quartile of local authorities on the basis of 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 is £23,217 for 2022/23, the same as received for 2021/22.

6.5 Lower Tier Services Grant

- 6.5.1 The Lower Tier Services Grant was first paid in 2021/22 to local authorities with responsibility for lower tier services (e.g. waste collection, homelessness, planning, and leisure services). No indication was given that the grant was ongoing and therefore for financial planning purposes it had been treated as a one-off grant.
- 6.5.2 The provisional LGFS includes payment of this grant again in 2022/23. The total amount allocated through this grant remains the same, and the distribution methodology is based on the relative needs assessment of local

authorities and to provide a funding floor. The amount allocated to the Council is £156,414, which is £7,873 higher than the amount received in 2021/22.

- 6.5.3 There is no indication in the provisional LGFS as to how this grant may be treated in any future review of needs and resources.

6.6 Services Grant

- 6.6.1 The Government is proposing a new un-ringfenced Services Grant in 2022/23, which it is allocating to all local authorities. The intention of the grant is to recognise the vital services delivered at every level of local government, and also to cover the increase in employer National Insurance Contributions, which come into effect from April 2023.
- 6.6.2 The Government intends this to be a one off grant for 2022/23 but to work closely with local government on how to best use this funding from 2023/24 onwards, suggesting this will form part of any levelling-up arrangements. For financial planning purposes it will be uncertain as to how much of this funding the Council may receive after 2022/23. The Government has stated that this funding would be excluded from any proposed baseline for transitional support as a result of any proposed system changes.
- 6.6.3 The Council has been allocated £240,380, and this was calculated according to the 2013/14 SFAs.

6.7 New Homes Bonus

- 6.7.1 The New Homes Bonus (NHB) was introduced in 2011 to provide an incentive for local authorities to encourage housing growth in their areas. From 2017/18 a national baseline was introduced for housing growth of 0.4% of council tax base (weighted by band), below which NHB is not be paid. The Government has retained the option of adjusting the baseline in future years to reflect significant and unexpected housing growth.
- 6.7.2 At the previous LGFS, the Government committed to reforming the NHB, and issued a consultation paper entitled 'The Future of New Homes Bonus'. The purpose of the consultation was to seek views on changes to the scheme with the intention that any new scheme would provide an incentive which is more focused and targeted on ambitious housing delivery, complements the reforms outlined in the government's Planning White Paper, and dovetails with the wider financial mechanisms the government is putting in place, including the infrastructure levy and the Single Housing Infrastructure Fund. The consultation period ran from 10th February to 7th April 2021, and for which a response was made on behalf of the Council by the Cabinet Member for Housing, Assets and Skills.
- 6.7.3 The provisional LGFS proposes to allocate NHB for 2022/23 using exactly the same methodology as that which applied in 2021/22; that is a baseline of 0.4% continues to be applied before NHB is paid, and payment will be for a single year only. The proportionate split of 20:80 between upper and lower tier

authorities will continue to apply, and the premium of £350 per home is retained for delivery of affordable homes.

- 6.7.4 The Council has been notified that its entitlement for 2022/23 is £1,432,236, which is based on an increase in Band D equivalent dwellings of 1.84% or 907 units above the baseline. In addition, the allocation recognises delivery of 198 affordable homes.
- 6.7.5 The Government has previously committed to pay outstanding legacy payments from prior years where such payment were part of the scheme. The Government has reaffirmed that a final payment will be made to the Council of £224,712 that relates to the final legacy payment for NHB Year 9 (2019/20). The total amount of NHB expected for 2022/23 is therefore £1,656,948.
- 6.7.6 The Council has adopted a policy of using NHB for capital investment and to support programme delivery and economic development activities which brings benefit to residents and businesses, rather than using it, like many local authorities, to fund regular revenue expenditure. The balance of funding previously received and not yet committed, along with the amount which the Government has provisionally announced will be paid to the Council in 2022/23, means that the Council will have around £3.8m that is available for further investment in the district.

6.8 Housing Benefit and Local Council Tax Support Administration

- 6.8.1 The other significant funding received from Central Government are the administrative subsidies for Local Council Tax Support and Housing Benefit schemes.
- 6.8.2 Notification of the Housing Benefit administrative subsidy was received from the Department for Work and Pensions (DWP) on 17th December 2021 and provides a core funding allocation of £336,768 for 2022/23 (£332,907 in 2021/22). The notification also included two New Burdens grant allocations in respect of (1) Universal Credit of £3,930; (2) Other, totalling £1,384. The total of these three allocations, of £342,082, is £2,061 more than that received in 2021/22. The allocations are provisional and subject to final confirmation.
- 6.8.3 The notification of the Local Council Tax Support is generally made later in the year (last year notification was received on 9th March 2021). The amount allocated to this Council for the current year was £162,363. Detail of the allocation will be provided in a verbal update at the meeting, as appropriate.
- 6.8.4 Previously the Financial Profile had allowed a reduction in these administrative subsidies of £45k per annum in 2021/22 and 2022/23. Given the allocations received in 2021/22, it is now anticipated that the reductions would not be made at the present time, particularly as the number of working-age claimants transferring to Universal Credit is lower than was originally expected due to delays in the transfer by the DWP.

6.9 Homelessness Prevention Grant 2022/23

- 6.9.1 On 21st December 2021, the DLUHC announced the allocations of Homelessness Prevention Grant (HPG) for 2022/23, with this Council receiving the same amount as in 2021/22 of £411,824.
- 6.9.2 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.
- 6.9.3 The purpose of the Homelessness Prevention Grant is to give local authorities control and flexibility in managing homelessness pressures and supporting those who are at risk of homelessness. We expect local authorities to use it to deliver the following priorities:
- To fully embed the Homelessness Reduction Act and contribute to ending rough sleeping by increasing activity to prevent single homelessness.
 - Reduce the number of families in temporary accommodation by maximising family homelessness prevention.
 - To reduce the use of bed and breakfast accommodation for families and eliminate family B&B placements beyond the statutory six-week limit.
- 6.9.4 It is proposed that this Homelessness grant continues to provide funding for the additional members of staff engaged to ensure the requirements of the new duties of the Homelessness Reduction Act are met, as well as meeting other costs within the base budget that are incurred by the service in dealing with homelessness and temporary accommodation needs.
- 6.9.5 In making the announcement on allocations for 2022/23, the Government has also indicated that they plan to review the HPG allocation methodology during 2022, with the aim to better align grant determinations to performance and delivery outcomes and for which there will be further consultation on any proposals.
- 6.9.6 The Government has also announced additional funding for 2022/23 to be allocated to meet the new burdens following the expansion of priority need to those who are homeless as a result of domestic abuse, which came into force in July 2021, following the Domestic Abuse Act 2021. The amount allocated to the Council is £11,313.

7. Financial Assumptions Update

7.1 Review of priority investments, unavoidable budget changes, and savings and additional income identified in previous years.

- 7.1.1 The Financial Profile, agreed in February 2021, included three items of potential future budget growth: Waste Management (£155k); staffing costs for Economic Development (£90k); and provision for a reduction in Housing Benefit Administration Grant (£45k). These items have now been removed

from the Financial Profile, resulting in a positive adjustment of £290k across the period of the MTFS:

- **Waste Management** – this item related to a growth bid originally submitted by the service in 2020/21 as a future item for 2021/22. However, due to efficiencies made by the service, the increasing number of households from which collections are made has currently been able to be absorbed within existing resources. Whilst there remains an expectation that resources may have to be increased in the future, it is considered appropriate to review the overall resourcing needs for this service area once more detail on the impact of the Environment Act and associated funding becomes known.
- **Economic Development** staffing – originally included as a provisional item recognising that resourcing of this service is currently funded from a mixture of reserves which will be fully utilised during the period of the MTFS. Future funding requirements will be subject to a business case and if appropriate, a future growth bid.
- **Housing Benefit Administration Grant** – the profile had assumed an annual reduction in grant as working age housing benefit claimants were expected to migrate across to Universal Credit administered by the Department for Works and Pensions. The pace at which this switch is being made is much slower than was originally anticipated meaning that the grant receivable is not being reduced at the rate previously assumed.

7.1.2 The Financial Profile includes the consequences for 2022/23 of the planned priority investments and unavoidable budget changes which were identified in previous years, including the following one-off items:

- **Councillor Community Grant scheme** – funding of £75k was previously approved for operation of a scheme in 2021/22 and 2022/23, to be met from the unallocated General Fund balance. During this time a review of the scheme was to be undertaken. This review has now been completed with proposed changes to the scheme and funding source as detailed in paragraph 7.7.5.
- **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.

7.1.3 Previously identified ongoing unavoidable costs in 2022/23 amounted to £5k and related to ICT licensing costs. A report on further increased costs of Microsoft licenses was considered by the Cabinet on 12th July 2021, for which additional budgetary provision of £25k has been necessary.

7.1.4 The Financial Profile, agreed in February 2021, included additional income and savings planned for 2022/23 and 2023/24:

- **Commercial Property Income** – additional income of £24k arising from rent reviews.
- **Human Resources** – savings from a service restructure and flexible retirement for which £14k was profiled to be achieved in 2022/23 and a further £5k in 2023/24, with the latter now anticipated to be achieved a year earlier.
- **Town Hall Centre** – further recovery of income of £2k following the temporary loss of income during the redevelopment works at the Manor Street area of Braintree town centre.

7.2 Provision for Inflation and Other Costs

- 7.2.1 **Pay award.** The Financial Profile includes a base provision for an annual pay award of 2% per annum. The pay award for 2021/22 has still to be finalised with the Employers' Organisation having made a final offer of 1.75% (with 2.75% for the lowest scale point). The unions have rejected this offer and are currently balloting their members on proposals for taking industrial action. For future years a working assumption of 2% per annum is retained in the General Fund Profile. The actual increases in pay will ultimately be determined through negotiation and agreement between the Employers Organisation and the unions and budgets adjusted accordingly. Allowances are provided for annual incremental progression for staff who are currently not at the top of their grade. Incremental progression is subject to satisfactory performance.
- 7.2.2 **National Insurance and Health Care Levy.** On 9th September 2021, the Government announced a temporary 1.25% increase to National Insurance contributions for the 2022/23 tax year, with the revenue raised to go directly to support the National Health Service (NHS). From April 2023, the National Insurance contributions rates will revert back to 2021/22 tax year levels and will be replaced by a new 1.25% Health and Social Care Levy. This levy will raise ringfenced revenue to support UK health and social care bodies. The estimated impact of this measure is an increase to base budget from 2022/23 of £123k.
- 7.2.3 **Members Allowances.** A provision of 2% per annum has been included in the Finance Profile in line with the assumptions for staff pay.
- 7.2.4 **Other Expenditure.** Allowances for inflationary increases have been provided but only on specific budget headings e.g. business rates (2023/24 onwards), contracts, energy etc. based on the Office of Budget Responsibility's forecast of the Consumer Prices Index (CPI) and, where appropriate, the Retail Prices Index (RPI). Forecasts of energy cost increases are based on information received from Concept Energy Solutions, an energy management and monitoring company engaged by the Council. The updated Financial Profile reflects a higher level of inflation than was previously anticipated.

7.2.5 Interest and Dividend Income. Provision was made in the 2021/22 budget for a reduction in investment income due to the impact that the Covid pandemic was expected to have on dividends paid by externally managed pooled funds in which the Council has £19million invested. The sharp fall and prolonged period of ultra-low interest rates would also impact on returns from short-term investment. Furthermore, the level of cash balances available for investment were expected to reduce as progress continued on the major capital projects. A reduction in investment income of £350k was estimated for 2021/22, which it was agreed would be met from the Treasury Management Reserve. A partial recovery in income was projected in 2022/23 of £100k, meaning that the net reduction in income reflected in the Financial Profile for 2022/23 is £250k. Further improvements of £120k and £30k are forecast in 2023/24 and 2024/25 respectively.

7.3 Fees and Charges

7.3.1 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. The majority of the discretionary fees and charges are reviewed annually, an exception is car parking fees and charges which are reviewed on a minimum of a three-year basis.

7.3.2 A schedule detailing the proposed levels of discretionary fees and charges for 2022/23 is provided in Appendix O.

7.3.3 Proposed levels of trade waste charges and environmental permits for 2022/23 have not been determined at the current time due to information required from a third party not being available. In addition core leisure charges are determined annually with Fusion, the Council's leisure services partner, and a review of and consultation on fees for planning pre-application advice service and street naming and numbering is to be undertaken before finalising fees for 2022/23. It is proposed that authority is delegated to the relevant Cabinet Member to determine the level of these fees for 2022/23.

7.3.4 In order for a number of the Council's services to be competitive, authority has in previous years been granted to the appropriate Cabinet Member to vary charges and/or discount rates in-year. The main services which this arrangement applies are Trade Waste, Town Hall lettings, Building Control and Car Parks. It is proposed that this arrangement continues with the appropriate Cabinet Member having delegated authority to agree in-year variations to charges for commercial purposes.

7.3.5 Car parking charges were due to be reviewed for implementation from April 2023; however, this is one area of income that still continues to be impacted by the pandemic, and in particular how the move by businesses to hybrid/

home working will impact demand on a longer-term basis. The review of parking charges has therefore been deferred whilst income levels continue to be monitored, and to give time for a wider review of the parking service.

7.4 Rents

- 7.4.1 It is proposed that the housing rents for the four properties in Bradford Street, Braintree, be increased by the estimated rate of inflation of 3%. Details of the proposed rents and service charges for 2022/23 are provided in Appendix O.
- 7.4.2 Increases in rental income from the Council's commercial and industrial properties are determined by rent reviews, as provided within the lease terms. An assessment of the likely increases which can be expected are included in the Financial Profile.

7.5 Third Party Contributions

- 7.5.1 A significant amount of income is received from Essex County Council for a number of service areas.
- 7.5.2 The Inter Authority Agreement for Waste Management is the most significant at over £2m (2021/22 budget). Other agreements are for Community Transport (£90k) and for a council tax sharing arrangement (£460k).
- 7.5.3 The agreements are for defined periods:
- Inter Authority Agreement, signed in January 2010, is for a period of 25 years;
 - Community Transport – the current 2-year agreement terminates on 31st March 2022, however, it is currently expected that this will roll-over into 2022/23;
 - Council Tax sharing agreement – whilst the current 2-year agreement with the three major preceptors (Essex County Council, Essex Police and Essex Fire & Rescue) ceases on 31st March 2022, it has been agreed that this will be extended for a further year to allow further monitoring of the impact of the pandemic on collection rates.

7.6 Pension Fund Contributions

- 7.6.1 The Triennial Review of the Essex Pension Fund conducted as at 31st March 2019, determined the pension fund assets and liabilities applicable for the Council and set the deficit contribution and employer contribution rate for the three years: 2020/21 to 2022/23. The ongoing employer contribution rate was set at 20.3%.
- 7.6.2 The Council opted to pay the total deficit payment for the 3-year period, of £2,468,311, on 1st April 2020. The accounting requirement for this was that

the total payment had to be accounted for in 2020/21; the consequential impact of this was that two thirds of the payment (re 2021/22 and 2022/23) would be funded from the unallocated General Fund balance in 2020/21 with balances repaid over the two following years.

- 7.6.3 The Funding Strategy of the Essex Pension Fund endeavours to maintain consistency of overall contributions paid into the fund between triennial reviews, with the next review to be undertaken as at 31 March 2022, and changes to employers' contributions to be introduced from April 2023.
- 4.6.4 The Financial Profile includes an increase in the base budget of £133k in 2023/24 to provide for a total annual deficit payment of £957k. This is the amount that would have been paid in 2022/23 if the Council had not opted to pay a single amount in 2020/21, but instead had chosen the option to pay a single annual amount each year. The actual deficit payment for 2023/24 will be determined by the Triennial Review to be undertaken as at 31 March 2022.

7.7 Unavoidable Budget Demands and New Priority Growth

- 7.7.1 Bids for **ongoing** revenue funding to meet **Unavoidable Budget Demands** total £294k in 2022/23, with a further £25k added to base budget in each of the following three years.

- 7.7.2 The bid requests are:

Overall Strategy

- Corporate Management – Increased capacity and support for corporate and senior management £95k.
- Elections Service – additional funding required to replace that previously provided by grants from the Cabinet Office, partially offset by proposed savings on mailing costs by switching to email where legislation permits £11k.

Environment

- Waste Management – increased costs due to a national shortage of HGV agency drivers and the need to provide pay parity for all agency staff after 12 weeks temporary employment - £30k.
- Waste Management – increased transportation costs of mixed dry and green recyclate - £27k.
- Operational Services – increased fuel costs due to increase in global oil prices - £25k.
- Operational Services Fleet Financing – increase in Base Budget to provide ongoing additional resources to fund vehicle replacements the cost of which have increased over recent years through vehicle inflation and changes in lease finance rates - £25k increase in Base Budget each year – total increase in Base Budget by the end of the MTFS period is £100k.

Finance and Corporate Transformation

- Insurance Premiums – increased costs following the retender of liability and motor policies after the incumbent insurer broke the long-term agreement that was put in place in 2020 - £30k.
- Corporate Business Systems- Increase in licence costs for the server back-up solution and softphone licence costs for Cisco relating to increased remote working - £15k.
- Audit Fees - Increased external audit fees arising from new requirements under the National Audit Office's revised Audit Code of Practice and from increased work required by regulators on the audit of property asset valuations and pension fund liabilities - £20k.

Housing, Assets and Skills

- Asset Management - Loss of service charge income for use of internal services from the vacation of Causeway House by Essex County Council - £16k.

7.7.3 Bids for **ongoing** revenue funding to meet **New Priority Growth** total £265k in 2022/23 and £9k in 2024/25.

7.7.4 The bid requests are:

Environment

- Waste Management – to continue food and drink Tetrapak collections following a successful trial - £8k. First year costs are to be met from the Climate Change Reserve.
- Housing and Pollution - additional revenue cost associated with the calibration, servicing, and IT costs for a new air quality monitor which is included in the proposed capital bids for 2022/23 - £3k. First year costs are to be met from the Climate Change Reserve.

Finance and Corporate Transformation

- Finance systems – increased resilience for database management support service for the Council's core finance systems - £20k.
- Corporate Business Systems – annual cost of a Security Information and Event Management (SIEM) tool to increase cyber security and give the ICT team the means to proactively identify malicious activity and nullify data breaches before they can occur - £25k.

Overall Strategy

- Marketing and Communications - A future provisional bid of £9k per annum from 2024/25 for the annual cost of the Mosaic system licence, which is currently used by the service and presently funded from reserves.

Planning and Infrastructure

- Planning Enforcement – to increase staffing resources for the enforcement team following recommendations made by the Member Reference Group. Three options for increased resources were

suggested and considered, with Option 1 being proposed and which provides the largest increase in staffing resulting in the enforcement team increasing from 4 officers to a total of 9. The maximum cost of this additional resource is £209k which is proposed to be added to the Base Budget from 2022/23. The additional resources will not only support a more robust enforcement approach but would also ensure the Council proactively monitors and checks compliance of planning conditions.

7.7.5 Councillor Community Grant Scheme: Following a review of the current grant scheme, the initial budget proposals presented to the Performance Management Scrutiny Committee on 5th January 2022, supported the continuation of a grant scheme but with a reduction in the amount allocated to each Member to £1k. Following the feedback given at the Committee, this proposal has now been modified so that the budget now includes provision for an allocation of £1,250 per Member, a total of £61,250 to be used to support community groups across the district. Unspent balances will be permitted to be carried over from one year to the next. Funding for the scheme in 2022/23 is still to be met from the General Fund unallocated balance. In future years, it is proposed funding would come from the Council's share of any Collection Fund balance that is determined on an annual basis, as explained in Section 12 of this report.

7.7.6 Bids for one-off or short-term revenue funding to meet New Priority Growth total £225k in 2022/23 and £75k in 2023/24. It is proposed to meet the costs of these items from reserves. The requests for funding and source of funding are as follows:

Communities

- Cycling Strategy – a programme officer to be employed for an initial two years to drive implementation of the strategy. Funding proposed is £25k per annum for 2022/23 and 2023/24, being 50% of the total funding required with the balance to be met from external partners. The proposed source of funding for the Council's share is the Climate Change Reserve.

Environment

- Climate Change Strategy – a programme officer to be employed for an initial two years to drive implementation of the strategy. Funding proposed is £50k per annum for 2022/23 and 2023/24, with the proposed source of funding being the Climate Change Reserve.

Planning and Infrastructure

- Planning Enforcement – to set-up a new reserve with an initial balance of £150k to provide a working budget for the proposed enhanced Planning Enforcement Team. The source of funding for this new reserve is from a proposed reallocation of the uncommitted balance of the Housing Development and Local Plan Growth Reserve.

- 7.7.7 An allocation from reserves is also proposed to meet a current unavoidable budget demand:

Finance and Corporate Transformation

- Housing Benefit Net Cost – the Council is currently facing increased costs (after taking into account government subsidy) from the payment of certain categories of housing benefit. This is in part due to a funding gap between the amount of subsidy receivable and the rents charged by providers of accommodation. In addition, the increased use of temporary bed and breakfast style accommodation, along with an increasing number of charitable and other similar operators in the district is resulting in additional costs being incurred, where subsidy recovery is restricted. The budget proposals include an additional £100k to be added to the budget for 2022/23, which is lower than the current in-year variance and recognises that work is ongoing between services to assess options for mitigating the increased costs. It is proposed that the funding for 2022/23 is initially provided as a one-off cost to be met from the Homelessness Reserve. The position will be kept under review ahead of preparing for the 2023/24 budget.

7.8 Cost Reduction/Additional Income Proposals

- 7.8.1 The Investment and Development Programme (IDP) was created to identify a pipeline of projects to achieve additional income and/ or cost reductions to address the medium-term budget gap that was forecast in February 2021. The IDP comprises four workstreams: Commercial; Strategic Investment; Asset Management; and Treasury Management. A number of projects within the current pipeline have achieved a stage of delivery and confidence level whereby these have now been reflected in the Financial Profile and MTFS.
- 7.8.2 To complement the IDP, a '£1.6m Challenge', was launched by the Chief Executive in July 2021, inviting ideas from across the Council for potential savings, innovation, or increased income. Ideas submitted so far are currently being reviewed to identify those that can be implemented in the short-term or need to be added to the IDP pipeline for further business case development.
- 7.8.3 A Service Review was undertaken with all service managers to identify possible cost reductions and/ or additional income generation, with reference, in particular to the outturn for 2020/21 and the projected outturn for the current year.
- 7.8.4 These reviews have collectively identified additional income of £302k and cost reductions/ efficiencies of £221k, a total of £523k in 2022/23, with a further £31k in 2023/24 and £35k in 2024/25; an overall total of £589k across the MTFS period.
- 7.8.5 Within the overall total of cost reductions and additional income, £39k have been classified as Member Savings as they make changes to services. The balance of £550k have been agreed by the Council's Management Board as

they do not impact on the customer or service delivery.

7.8.6 **Member Savings** include the following items:

Communities

- Citizens Advice Bureau (CAB) – following a review of the current service level and funding agreement, and to reflect changes in demand and business model, it is proposed to reduce the current funding provided to the CAB of £124,710 by 10% to £112,240 per annum from 2022/23.

Finance and Corporate Transformation

- Service Level Agreement with Essex County Council (ECC) - It is proposed to cease the service level agreement with ECC for the provision of services via libraries, saving £27k per annum. Prior to the pandemic a number of services of the Council were provided via libraries, including benefits checking, issuing recycling sacks, collection points for cheques, and an outlet to access Gateway to HomeChoice. As libraries closed for periods of time during the pandemic other ways of providing these services were found. The intention is to cease the SLA with ECC from May 2022.

7.8.7 **Management Savings** (including additional income) by service area are as follows:

Service Area	Ongoing Base Budget Adjustments			
	2022/23 £	2023/24 £	2024/25 £	Total £
Asset Management	83,590	19,250	35,600	138,440
Community & Leisure Services	68,000	9,170	-	77,170
Environmental Services	6,000	-	-	6,000
Finance	23,700	-	-	23,700
Housing Services	34,000	-	-	34,000
Marketing & Communications	33,000	-	-	33,000
Operations	187,500	-	-	187,500
Corporate Financing	50,000	-	-	50,000
Total	485,790	28,420	35,600	549,810

7.8.8 The Management Savings proposed by the Operations Service includes additional income of £166k per annum from the sale of recycling material through the contractual arrangements with Suffolk County Council. The income budget for the current year is £291k, which was based on an assumption on price per tonne and the amount of material collected. Prices for material are dependent on prevailing material prices which can fluctuate significantly. In addition, the amount of material collected can vary and in the past year this has increased which is likely due to the national lockdowns and local restrictions with residents spending more time at home; a shift to hybrid/ homeworking; and the increase in use of on-line shopping. The budget proposals include an estimate of income based on the average price achieved over the last five years, with an uplift in tonnage also assumed. Due to the uncertainty over the actual price and volume of material that will be achieved in any year, it also proposed to set aside the additional income generated in

the current year into an earmarked reserve which can be used to provide some budget stability in future years.

7.8.9 Homelessness Prevention Grant.

- 7.8.10 The Council's approach to this grant funding has been to use it to provide funding for additional members of staff engaged in the Housing Service on ensuring that the requirements of the Homelessness Reduction Act are met. Any balance of grant funding not committed in a year towards expenditure has been transferred to an earmarked reserve which could be used to continue to fund these additional staff costs for a period of time should the government reduce or stop paying grant. The reserve is forecast to have a balance at 31st March 2022 of £921k.
- 7.8.11 It is proposed that the Homelessness Prevention Grant is brought into the base budget along with the associated staffing costs. The net impact on the General Fund revenue account is a credit of £141k. The credit to the General Fund will in effect cover existing base budget costs that are already included in the Housing Services budget for dealing with homelessness and providing temporary accommodation and which are currently funded as part of the Council's overall council tax requirement.
- 7.8.12 The projected balance on the earmarked reserve, after allowing for the proposal to use this reserve in 2022/23 to meet projected increased housing benefit costs as referred to in paragraph 7.7.7, is considered sufficient to ensure continued financial resilience for the Housing Service for a period of time should government reduce its grant funding.

8. Business Rates Retention Scheme and Business Rate Taxbase

- 8.1 Under the Business Rate Retention Scheme (BRRS) the Government calculates a baseline amount of business rates which it allows local authorities to retain as part of the Government's funding for local government.
- 8.2 The provisional baseline figure for 2022/23 £3,486,929 as provided in the Settlement Funding Assessment (Section 6.3 above).
- 8.3 The amount of business rates actually collected in the year will inevitably vary from the baseline: a higher amount collected will increase the amount that the Council is able to retain whilst a lower amount will require the Council to meet the shortfall up to a maximum of 7.5% of the baseline amount: any shortfall greater than this will be met from the Essex Pool.
- 8.4 An assessment of the business rates collectable and collected up to 30th November has been undertaken and used as the basis to provide an estimate for 2022/23 of the amount of business rates to be retained by the Council.
- 8.5 The revised forecast for the current year and estimate for 2022/23 is shown in the Table below:

Retained Business Rates	<i>Revised</i> 2021/22 £	<i>Estimate</i> 2022/23 £
BDC share of collectable amount (40%)	14,270,823	15,503,624
Renewable energy properties income (100%)	93,400	93,400
Tariff payable to the Government	(13,239,773)	(13,239,773)
Levy payable to the Essex Pool	(1,341,335)	(1,346,451)
Compensation paid by government	5,462,204	4,187,963
Retained Business Rates	5,245,319	5,198,763

- 8.6 A schedule containing more detail of this estimate is provided at Appendix A.
- 8.7 The estimate for 2022/23 is determined on the basis of an estimate of the level of appeals against the 2017 Rating List and that Section 31 grants will be received from the Government to reimburse the amounts granted under various relief schemes which the government has either modified or introduced new since the BRRS was introduced from 2013/14. The estimated amount of business rates that will be retained by the Council is £5,198,763 i.e. £1,711,834 more than the provisional Baseline amount.
- 8.8 The Financial Profile includes an estimate of Retained Business Rates for 2023/24 onwards using an annual 2% inflationary uplift. This assumption has been made at the current time until further clarification is received from the Government regarding any changes to local government finance.
- 8.9 One of the key issues to be determined under any future changes to local government finance for this Council will be how much of the retained business rate growth above baseline that has been built up since BRRS was introduced in 2013, and included in the base budget, will the Council be able to retain.
- 8.10 The Government announced extensions to the business rates Covid-19 reliefs for 2021/22 after local authorities were required to submit their estimate of business rate income for the year. The accounting requirements for these reliefs awarded to businesses (recorded via the Business Rates Collection Fund) and the reimbursement of these reliefs from Government by way of Section 31 Grants (recorded via the General Fund Revenue Account) means that the Business Rates Collection Fund will be in deficit as at 31st March 2022 and the Business Rates Equalisation Reserve will show a larger surplus (the grant income to the General Fund Revenue Account having been transferred to that Reserve). The deficit on the Business Rates Collection Fund will be addressed in 2022/23 with a transfer from the Business Rates Reserve.
- 8.11 The estimated balance on the Business Rates Collection Fund as at 31st March 2022 is a deficit of £7.3m. Under statutory regulations, part of the deficit that relates to the 2020/21 financial is deferred until 2023/24, meaning the deficit amount to be recovered in 2022/23 is £6.8m. The Council's share of this amount is 40% resulting in the Council having to budget for a deficit of £2,737,178. The deficit is due to the business rate Covid-19 reliefs awarded in the year (the implications of which are described in section 8.10) and

therefore the deficit amount will be met from the Business Rates Equalisation Reserve.

9. Business Rates Taxbase

- 9.1 The Business Rates Taxbase for 2022/23 was calculated as at 12th January 2022 and agreed by the Corporate Director (Finance) under delegated authority. The net collectable amount, after mandatory and discretionary reliefs, allowances for losses on collection and rating appeals, is £38,759,061 shown in Appendix A.
- 9.2 In recent years the Government has announced a number of rate relief schemes which it has asked local authorities to implement by exercising their discretionary discount powers under Section 47(3) of the Local Government Finance Act. The Government has given an undertaking to reimburse local authorities which implement the schemes.
- 9.2.1 **Rural Rate Relief** – the Government’s 2016 Autumn Statement confirmed the doubling of this relief from 50% to 100% from 1st April 2017. The Government has requested that local authorities continue to use their local discretionary powers to grant relief to eligible ratepayers. It is proposed that the Council continues to use its discretionary powers to grant 100% Rural Rate Relief in 2022/23.
- 9.2.2 **Local Newspaper Offices Relief** – From 1st April 2017 the Government provided funding to local authorities to provide a discount worth £1,500 in 2017/18 and 2018/19 for office space occupied by local newspapers. The Autumn Budget 2018 extended this relief to financial year 2019/20. In a Written Ministerial Statement published on 27th January 2020, the Government further extended this relief to apply in the financial years 2020/21 to 2024/25.
- 9.2.3 At the Autumn Budget and Spending Review 2021, the Government announced new rate relief schemes for 2022/23 which it also expects local authorities to use their discretionary relief powers (under section 47 of the Local Government Finance Act 1988, as amended) to grant discounts in line with the relevant eligibility criteria:
- a) **Retail, Hospitality and Leisure Business Rate Relief Scheme** – The 2022/23 Retail, Hospitality and Leisure Business Rates Relief scheme will provide eligible, occupied, retail, hospitality and leisure properties with a 50% relief, up to a cash cap limit of £110,000 per business. It is proposed that the Council adopts a discretionary scheme that is in line with the guidance issued by the Department for Levelling-Up, Housing, and Communities and published at the following link: [Retail, Hospitality and Leisure Business Rate Relief 2022-23](#). The proposed scheme is set out in Appendix L.
 - b) **Extension of Transitional Relief and Supporting Small Business Relief for Small and Medium Properties Scheme** – this scheme will

extend the current transitional relief scheme and the supporting small business scheme for one year to the end of the current revaluation cycle, 31 March 2023. The scheme will restrict increases in bills to 15% for businesses with small properties (up to and including £20,000 rateable value) and 25% for medium properties (up to and including £100,000 rateable value). This policy does not apply to those properties that are in downward transition to lower bills – they will fall to their full bill on 1 April 2022. It is proposed that the Council adopts a discretionary scheme that is in line with the guidance issued by the Department for Levelling-Up, Housing, and Communities and published at the following link: [Extension of Transitional Relief and Supporting Small Business Relief](#). The proposed scheme is set out in Appendix M.

10. Business Rates – Essex Pooling Arrangement

- 10.1 The Council has participated in an Essex Business Rates Pool since 2015/16. Under this arrangement growth in business rates, above a baseline figure, which would normally be passed to the Government is retained and shared between the authorities in the Essex Pool. Since 2015/16, the Council has benefitted by over £3m from the Essex Pooling arrangements.
- 10.2 Fifteen authorities are participating in 2021/22. This includes Essex County Council, the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority, Southend Unitary Authority as well as all twelve district councils. Final shares for 2021/22 will not be determined until after completion of year-end audits of accounts; however, based on NNDR1 returns to government prior to the start of the financial year, it was estimated that the Council could receive approximately £567k from the Pool.
- 10.3 The Council previously agreed to allocate £1.5m of this resource to fund the I-Construct building at Springwood Industrial Estate and a further £1.5m is being used as part of the overall allocation of capital reserves to fund the Enterprise Centre at Horizon 120.
- 10.4 On 16th December 2021 the Secretary of State for Levelling Up, Housing and Communities issued a letter to Essex County Council (lead authority for the Essex Pool) confirming that the Essex Pool will continue for 2022/23.
- 10.5 The decision to participate in an Essex Pool was based on the assessment that estimated business rates income for 2022/23 will exceed the baseline amount, as outlined at paragraph 8.7, and that on the proposed sharing arrangement the Council could receive a proportion of the estimated levy which the Council will pay into the Essex Pool.
- 10.6 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 shares for both 2021/22 and 2022/23 are not included in the Finance Profile.

11. Local Council Tax Support Scheme

- 11.1 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%.
- 11.2 There are no proposed changes to the existing scheme and, therefore, no requirement for consultation on the scheme to be operated from April 2022, the details of which can be found at [The Local Council Tax Support scheme – Braintree District Council](#)
- 11.3 Support given to claimants of pensionable age is calculated using the rules as existed under the former Council Tax Benefit scheme.
- 11.4 The LCTS scheme is accounted for as a discount with the Council's council taxbase being reduced by an estimate of the amount of support that will be awarded each year. For 2022/23 this has been estimated to be £7.3m. The variation between the actual and estimated amount awarded is reflected in the balance on the Council Tax Collection Fund at the year-end.
- 11.5 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.
- 11.6 Since the introduction of the Local Council Tax Support scheme it has been agreed that an Exceptional Hardship Fund would be provided for short-term assistance to households facing exceptional financial difficulties. The Fund is financed by the Council and from contributions from the major precepting authorities; in proportion to individual council tax precept levels.
- 11.7 The Council's current process for dealing with requests for assistance from the Fund involves a referral to the Citizens Advice Bureau (CAB) for an assessment of the claimant's finances. Detail of the process is contained in the 'Council Tax – Discretionary Reduction in Liability Policy'.
- 11.8 In addition to the money advice service provided by the CAB, the Council employs an officer to work with claimants who experience difficulty in paying their council tax with the objective of offering support and advice and to ultimately agree a payment plan.
- 11.9 The value of the Exceptional Hardship Fund for 2022/23 will be £14,576; set at 0.2% of the estimated value of council tax support for the year; this provides a consistent approach across all Essex authorities and has been agreed with the major preceptors

12. Council Tax – Collection Fund Surplus

- 12.1 The budget setting process includes estimating the amount of council tax expected to be collected. Variation from the estimate results in either a surplus or deficit on the Collection Fund which must be either returned to or requested from council taxpayers in the following year. The surplus or deficit is allocated between the four major preceptors: Essex County Council, Braintree District Council and Essex Police, Fire and Crime Commissioner for Policing & Community Safety and for Fire and Rescue Authority.
- 12.2 It is estimated that the balance on the Collection Fund available for distribution is a surplus of £1,586,596. The surplus will be allocated to:
- Essex County Council - £1,146,520
 - Braintree District Council - £197,728
 - Essex Police, Fire and Crime Commissioner – Policing & Community Safety - £179,336
 - Essex Police, Fire and Crime Commissioner – Fire and Rescue Authority - £63,012
- 12.3 This Council's proportion of the council tax surplus, to be returned to council taxpayers in 2022/23 is £197,728. It is not intended to share this amount with town and parish councils, which the Council has done voluntarily in previous years.
- 12.4 A surplus balance on the Collection Fund is not guaranteed, and depends on many factors. Nevertheless, the Council has historically had a surplus balance which it has been able to take into account for budgeting purposes. The amount retained by the Council has typically not been allocated towards any particular item of budgeted spend, but instead has been used to fund the overall budget requirement. From 2023/24, it is proposed that the first call on any surplus would be to fund the Councillor Community Grant Scheme, on the basis of the scheme outline in paragraph 7.7.5. Any surplus balance in excess of the amount required for the grant scheme would be applied for the general benefit of taxpayers.

13. Council Taxbase

- 13.1 The Council's taxbase for 2022/23 is required to be calculated as at 30th November 2021, and has been agreed, under delegated authority, by the Corporate Director (Finance) as 54,957 Band D equivalents. This is a 2.3% increase in taxbase and exceeds the provisional assumption of growth that was included in the General Fund profile in February 2021 of 1%.
- 13.2 The council taxbase takes into account estimated allowances for discounts and exemptions; including the local council tax support scheme, single persons discount and for losses on collection.
- 13.3 The Council has exercised its discretionary powers to set the discounts and premium for empty properties and second homes.

13.4 The current levels of these discounts are as follows:

- Properties undergoing extensive repair – Nil % discount for twelve* months;
- Properties unfurnished – Nil % discount for 6 months*;
- Second homes – Nil % discount;

At this time it is not proposed to vary any of these levels for 2022/23.

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

13.5 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 has been unoccupied and substantially unfurnished (empty) for a period of less than 5 years;
- 200% if the period is at least 5 years but less than 10 years; and
- 300% if the period is at least 10 years on or after 1st April 2021.

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 12 months will be made.

At this time it is not proposed to vary any of these levels for 2022/23

13.6 The determination for a financial year must be made before the beginning of the year. It is also a requirement that if a determination is made then notice of this must be published in at least one newspaper circulating in the District and do so before the end of the period of 21 days beginning with the date of the determination.

13.7 A council tax exemption for care leavers, aged 24 and under, was agreed and introduced from 1st April 2020. This exemption is funded by Essex County Council and this Council, in proportion to precepts i.e. approximately 72%/28%.

13.8 The Council also has discretionary power, under section 13A 1c of the Local Government Finance Act 1992, 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 has to be met from the General Fund. No changes or amendments to this policy are proposed.

13.9 It is proposed to maintain the allowance for losses on collection at 1% for 2022/23.

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

Band	Total number of Dwellings	Discounts and exemptions including local council tax support	Equivalent no. of dwellings after discounts, exemptions, etc.	Multiplier	Relevant amount (equivalent amount x multiplier)	Taxbase at assumed collection rate of 99.0%
AR	-	2	2	5/9	1	1
A	6,148	-2,315	3,833	6/9	2,555	2,530
B	17,322	-4,101	13,221	7/9	10,283	10,180
C	19,451	-2,918	16,533	8/9	14,696	14,549
D	9,991	-1,007	8,984	9/9	8,984	8,894
E	7,614	-499	7,115	11/9	8,696	8,609
F	4,496	-205	4,291	13/9	6,198	6,136
G	2,302	-109	2,193	15/9	3,656	3,619
H	224	-20	204	18/9	409	405
				Add contributions in Lieu		34
Total	67,548	-11,172	56,376		55,478	54,957
2021/22	66,430	-11,238	55,192		54,228	53,721

Figures shown to nearest whole numbers

- 13.11 To reflect anticipated housing growth in the District over the coming years an allowance for growth of 1% per annum allowance has been included in the Financial Profile from 2023/24 onwards.

14. Council Tax Levels and Referendum Principles

- 14.1 **Council Tax Referendums.** 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 provisional LGFS for 2022/23 contains the proposal that for shire district councils the referendum principles be set at the higher of 2% or up to and including £5. An increase of £4.95 (used as divisible by 9 – council tax bands are based on ninths see table at section 13.10) on this Council's Band D rate for 2022/23 equates to a percentage increase of 2.68%.

- 14.2 With regard to the Referendum principles for town and parish councils the Government has stated, in the technical consultation paper on the provisional LGFS for 2022/23, the following:

'In expectation that parish and town councils continue to show restraint when charging council tax, the government proposes to continue with no referendum principles for the sector in 2022/23. It will however take careful account of the increases set in 2022/23 when reviewing the matter ahead of next year's settlement'.

- 14.3 **Council Tax Levels.** It is proposed that the Council's council tax requirement be increased by £4.95 (2.68%) to £189.63 per annum (at Band D) for 2022/23. This equates to a council tax charge, for a Band D property, for the provision of this Council's services of £3.65 per week; an increase of less than 10p per week over the current year.

- 14.4 The proposed increase in council tax for 2022/23 would be consistent with the assumption made by the Government in announcing the Core Spending Power available to the Council for 2022/23.
- 14.5 The table below identifies the estimated budget shortfall to be addressed in 2022/23 to 2025/26. For financial planning purposes only, increases in council tax of between 1.96% and 1.99% per annum are assumed for the years 2023/24 to 2025/26, i.e. based on the lower threshold limit of the referendum principle.

Year	Council Tax at Band D	Percentage increase	Estimated budget shortfall to be addressed
2022/23	£189.63	2.68%	0*
2023/24	£193.41	1.99%	£925k
2024/25	£197.19	1.95%	£119k
2025/26	£201.06	1.96%	£198k

Note: * A withdrawal from balances, of £92,597, for 2022/23 will result from the proposals in this report

15. Budget Consultation

15.1 Performance Management Scrutiny Committee

- 15.1.1 The Performance Management Scrutiny Committee (PMSC) Board, on 24th November 2021, received a presentation from the Deputy Leader and Cabinet Member for Environment, and the Cabinet Member for Finance and Corporate Transformation. A further presentation was made to the PMSC on 5th January 2022 by the Leader of the Council and Cabinet Member for Finance and Corporate Transformation on the Council's priorities for 2022/23 and the initial budget position. All Members were invited to attend and participate in the January meeting.
- 15.1.2 Scrutiny of the Budget will continue at the PMSC meeting scheduled for 2nd February 2022, at which this finance report and budget proposals will be considered. Recommendations and/or comments from that meeting will be circulated at tonight's Cabinet meeting

15.2 Businesses in the Braintree District

- 15.2.1 The January edition of the Business Bulletin included an invitation to businesses in the District to comment on the 2022/23 Budget proposals. Comments received will be circulated at tonight's Cabinet meeting.

16. Staffing and Pay Policy

16.1 Impact on Staffing Establishment

- 16.1.1 The proposed budget for 2022/23 presented in this report provides for:

- Community Transport Co-ordinator – saving on a part-time post which is currently vacant following a retirement.
- Shared Events Team – savings on overtime payments following a change in business operating model.
- Corporate Management – Increased capacity of senior management through funding for a full-time Corporate Director to replace the current Corporate Director (Finance).
- Planning Enforcement – provides funding to increase the team from 4 to 9 posts.
- Climate Change Programme Officer – allocates funding to support a post for a period of two years funded from reserves
- Cycling Strategy Programme Officer – allocates funding to support a post for a period of two years funded 50% by the Council from reserves and 50% from partner contributions.

16.2 Pay Policy for 2022/23

16.2.1 Section 38 (1) of the Localism Act 2011 requires the Council to produce a pay policy statement for each financial year.

16.2.2 The Pay Policy statement:

- Must be approved formally by Full Council
- May be amended during the course of the financial year
- Must be published on the Council's website
- The statutory pay policy statement must include the Council's policy on:
 - The level and elements of remuneration for each Chief Officer
 - The remuneration of its lowest-paid employees (together with its definition of 'lowest paid employees' and its reasons for adopting that definition)
 - The relationship between the remuneration of its Chief Officers and other Officers
 - Other specific aspects of Chief Officers' remuneration: remuneration on recruitment, increases and additions to remuneration, use of performance-related pay and bonuses, termination payments and transparency

16.2.3 Remuneration is defined widely, to include not just pay but also charges, fees, allowances, benefits in kind, increases, enhancement of pension entitlements and termination payments.

16.2.4 The Pay Policy Statement 2022/23 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 and each individual's performance.

16.2.5 The information contained within the Pay Policy Statement detailed in Appendix B reflects the Council's current pay rates as at 1 April 2020, as the

rates from 1st April 2021 have not yet been agreed between the Employers Organisation and unions. The policy will therefore be updated once these have been confirmed.

17. Financial Profile 2022/23 to 2025/26

17.1 An updated Financial Profile for 2022/23 to 2025/26 taking account of the proposed savings and revised assumptions is provided at Appendix C.

17.2 In summary the updated Financial Profile shows a shortfall over the period of the MTFS of £1.2m, profiled as follows:

2023/24* – shortfall of £925k;
2024/25* – shortfall of £119k; and
2025/26* – shortfall of £198k.

*Note: * these years are after the single-year Finance Settlement for 2022/23 and are likely to be subject to change due to the Government announcing the intention to review the assessment of spending needs and resources for local authorities over this calendar year. This review will be undertaken in the context of the overall resources agreed for local government in the Spending Review 2021 and the Government's levelling-up agenda.*

17.3 The projected shortfalls set out above do not allow for any additional unavoidable cost pressures or growth items beyond those identified in this report. There are a number of service activities where funding for staffing and other costs are currently being met from earmarked reserves which are projected to be exhausted over the period of the MTFS. These areas are to be reviewed and if, necessary, a growth bid submitted as part of future budget rounds. Until such time the longer-term resourcing requirements and funding sources for these activities are identified, there remains a risk that additional savings will be required in future over and above those set out in paragraph 17.2.

17.4 The estimated shortfall of £92,597 in 2022/23 is initially being met from the unallocated General Fund balance which will enable a budget and council tax level to be set. The current approach adopted to addressing the anticipated budget shortfalls over the period of the MTFS will continue and this will include seeking savings/additional income in 2022/23, to reduce the call on the unallocated balance. In the meantime, the shortfall for 2022/23 increases the amount of savings/ additional income required to balance the 2023/24 budget.

17.5 Plans will be developed further to address the projected shortfalls over the period of the MTFS, and consideration given to using the unallocated General Fund balance and other reserves as part of a strategy to strengthen financial resilience over the period of the MTFS.

18. Balances and Reserves

18.1 Unallocated General Fund Balance

18.1.1 The Unallocated General Fund balance as at 31st March 2021 was £5.999m.

Agreed and anticipated movements in balances are:

General Fund Unallocated Balance	£'000
Balance b/fwd at 31.3.21	5,999
Planned withdrawal in setting 21/22 budget	(320)
Repayment re. Pension Fund deficit 21/22	823
Planned used to meet one-off expenditure (including setting aside £1m for Covid)	(1,139)
Anticipated surplus based on Q2 projections	383
Addition from earmarked reserves review	128
Estimated Balance as at 31.3.22	5,874
Repayment re. Pension Fund deficit 22/23	823
Planned used to meet one-off expenditure	(371)
Estimated budget shortfall	(93)
Estimated Balance as at 31.3.23	6,233

18.1.2 A further drawdown from balances is projected in 2023/24 of £121k to meet one-off costs. In 2023/34 the Council may have opportunity to once again apply unallocated balances to generate a saving on the total amount required to be paid to meet the assessed level of pension fund deficit contributions over the three-year period 2023/24 to 2025/26. Further information on whether or not this will be an option will be received after the next triennial review of the fund as at 31 March 2022. A temporary drawdown of balances would be required if the Council exercised that option (In 2020/21 the amount required for the same purpose was £1.6m).

18.2 Earmarked Reserves

- 18.2.1 Earmarked reserves are established to either meet specific requirements/ purposes in the future or to make provision for issues that are likely to occur but the timing is not predictable. The total amount of money in earmarked reserves as at 31st March 2021 was £31.1m, which included an exceptional balance of £7.4m relating to business rates to be drawn down in 2021/22 .
- 18.2.2 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. Reserves held for Covid activities and risks are shown separately.
- 18.2.3 A review of earmarked reserves has been undertaken as part of the budget process which considered the following issues:
- Whether reserves were still required for their current purpose;

- If the balance on a reserve was appropriate to its purpose; and
- Was there opportunity to reallocate balances towards funding other priorities.

18.2.4 The review identified the following reserves with balances that were no longer required:

- Discretionary Business Rate Relief reserve (£68k) – the related costs of which are now covered by the Business Rate Retention reserve.
- A balance of Brexit funding (£53k) – where activity has been undertaken within existing resources.
- Localism Reserve (£11k) - no longer used.
- Housing Needs Survey reserve (£46k) – the requirements for a survey is now picked up as part of the supporting evidence and costs of developing the Local Plan.
- Premdor Feasibility reserve (£41k) – the project is now being delivered by a third party meaning no further expenditure expected against this reserve.

18.2.5 The total amount held in the reserves no longer required is £219k and this amount is proposed to be reallocated as follows: £50k to be added to the Corporate Improvement reserve; £41k to be returned to the unallocated New Homes Bonus reserve; and the residual balance of £128k to be transferred to the Unallocated General Fund balance.

18.2.6 The following reserves are proposed to be consolidated into a single Climate Change reserve:

- Climate Change balance (£343k) – this being the uncommitted balance of the £500k allocated in the 2021/22 budget.
- Carbon Management reserve (£48k) a reserve used to fund energy related projects.
- Green Heart of Essex reserve (£46k) – the reserve has not been used for a number of years but its purpose aligns with Climate Change.
- Flooding relief reserve (£22k) – a reserve that has not been used for a number of years, and against which there are no outstanding commitments.

18.2.7 The consolidated Climate Change reserve balance would be £459k, from which the budget proposals includes the recommended use of the reserve to fund New Priority Growth and a capital bid, totalling £191k, leaving a balance of £268k to be allocated against further projects identified in the Council's strategy.

18.2.8 The Housing Development and Local Plan Growth reserve has an uncommitted balance of £596k. It is proposed that this balance is reallocated as follows:

- to create a new reserve of £150k to provide a working budget for the New Priority Growth bid for an enhanced planning enforcement team;
- to increase the existing Planning Appeals reserve by £96k to supplement resources that are available to continue to defend the Council in the case of planning appeals;
- to increase the Development Management reserve by £150k to extend the funding available to ensure that specialist planning advice and staff can be bought-in where appropriate; and
- the residual balance of £200k to be transferred back to the unallocated New Homes Bonus reserve.

19. Risk Assessment

19.1. 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.

19.2 A summary of the risks, controls and mitigation identified is provided at Appendix F.

20. Robustness of the Estimates and the Adequacy of the proposed Financial Reserves

20.1 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 G.

20.2 Financial Resilience

20.2.1 The budget proposals include estimates of income receivable from a variety of sources to finance the cost of delivering the Council's services in 2022/23. The total estimated income, excluding Housing Benefit Subsidy, is £33.2m. It is important to have an understanding of the level of reliance on each of these different sources. A breakdown of the sources is provided below:

- Council Taxpayers - £10.4m (31%)
- Sales, fees and charges - £6.5m (20%)
- Business Rates - £5.2m (16%)
- Rents - £3.7m (11%)
- Other grants and reimbursements - £2.7m (8%)
- Joint financing contributions – £1.9m (6%)
- Government grants – £1.3m (4%)
- Interest and Dividends – £0.8million (2%)
- Other Income – £0.7million (2%)

20.2.2 The summary shows that council tax is the largest revenue source, £10.4m or 31%, and this is considered the most stable of the revenue sources.

- 20.2.3 The second largest source of income comes from sales, fees and charges (£6.5m or 20%). Some areas of fees and charges continue to be impacted by the pandemic, e.g. car parks where usage continues to be lower than pre-pandemic levels. Prices for the majority of charges are set by the Council and activity is directly linked to service delivery. There are some service areas where cyclical periods occur giving rise to higher/ lower income levels year-on-year, e.g. planning fees. Market factors are also having a significant impact on income currently being received for recycling material where prices in the current financial year have risen significantly.
- 20.2.4 Business rates accounts for £5.2m (or 16%) of income and has been a relatively stable source of income over recent years. The Government's intention to review the spending needs and resources of local government, coupled with the levelling-up agenda, however, could result in a reset of the business rate system placing income from growth that has accumulated over time at risk. Exact details of any proposed changes are still unknown, although it is expected that there will be consultation during 2022 with indications of some form of transitional protection.
- 20.2.5 Estimated rental income from property is £3.7m or 11%: these are received in accord with the terms of the leases which may include rent review dates where leases run for a number of years. The Council is expecting increased rental income from a number of strategic projects which are being completed and where commercial lease arrangements are in place or are currently being arranged.
- 20.2.6 Other grants and reimbursements total £2.7m or 8%: the main items include recycling credits from Essex County Council under the Inter Authority Agreement and the recovery of housing benefit overpayments. Joint financing arrangements for income of £1.9m or 6% includes arrangements with Essex County Council for a council tax sharing agreement and for the food waste collection service, the latter is also undertaken through the Inter Authority Agreement.
- 20.2.7 Interest and dividends earned from investments is estimated to be £0.8m or 2% which are both subject to general economic conditions and financial markets. A specific reserve is held to manage fluctuations in investment income received against budget.
- 20.2.8 The Robustness report refers to Year-End accounting procedures which include requests to carry forward unspent budgets. These requests are agreed by Cabinet. Whilst changes have been made in recent years to defer the statutory timescales for producing draft accounts, nevertheless the Council continues to report on budget outturn by the end of May and, therefore, carry forward requests need to be agreed in April. Given the short timescale for the requests to be submitted, endorsed by Management Board and agreed by Cabinet it is recommended that authority is delegated to the Cabinet Member for Finance and Corporate Transformation to agree those unspent budgets to be carried forward to the following year. This delegation also to extend to agreeing the amount to be transferred to a new reserve to

manage future risk relating to recycling material income, as referred to in Section 7.8.8.

21. Capital Programme

21.1 Capital Resources 2022/23 to 2025/26

21.1.1 The anticipated resources consist of:

- Share of Right to Buy sales income from Eastlight Community Homes;
- Capital receipts from the sale of assets, including: sale of various plots of land identified as potential sites for residential development and sale of serviced land at Horizon 120;
- Borrow monies to finance capital projects. If borrowing is to be used then it is important that the capital project is income generating in order to cover the loan repayment costs;
- Capital grant through the Better Care Fund for Disabled Facilities Grants;
- Earmarked reserves; and
- Section 106 contributions – where identified to a specific project which meets the requirements specified in the relevant Section 106 agreement.

21.1.2 In addition to the anticipated resources, identified above, the Council is able to use:

- unallocated balances, subject to maintaining a minimum level of £1.5million (in accordance with policy);
- the balance of Section 106 monies currently unallocated to projects in the capital programme, where projects meet the requirements specified in the relevant Section 106 agreement;
- Business Rates Reserve – shares received from membership of the Essex Business Rates Pool; and
- The unallocated balance of New Homes Bonus monies received (See Section 6.7).

21.2 Asset Management Plan

21.2.1 The Council's Asset Management Plan details the objectives for property in the short to medium term as:

- Contribute to the economic and physical regeneration of the District and provide opportunity to increase job prospects and support business.
- Support the delivery of our services and our overall community and corporate objectives;
- Wherever possible be used as a joint resource with our partners to deliver better public services on the most efficient basis possible;
- Be environmentally sustainable and be energy and carbon efficient;
- Be efficient in their running costs;
- Not consume any more capital than is absolutely necessary for the delivery of our objectives and to release capital from the portfolio to support the Council's capital programme; and

- Identify investment opportunities.

21.3 Capital Programme

- 21.3.1 Details of the proposed capital bids for inclusion in the capital investment programme are provided in the schedule at Appendix H. The total value of the projects in 2022/23 is £1,499,900. Anticipated future requirements have been identified: £1.05million, £713k, and £520k for 2023/24, 2024/25 and 2025/26 respectively.
- 21.3.2 A summary of the capital resources and capital programme for 2021/22 to 2025/26 is provided below:

Forecast Capital Resources and Expenditure

	2021/22	2022/23	2023/24	2024/25	2025/26
	£m	£m	£m	£m	£m
Resources:					
Capital resources b/f	17.8				
Capital receipts	8.9	4.0	3.4	1.7	1.9
Grants & contributions	8.4	1.3	0.0	-0.1	-0.1
Reserves	2.5	0.2			
Borrowing	9.9	2.9			
Resources In-Year	47.5	8.4	3.4	1.6	1.8
Capital Expenditure:					
Existing programme	33.3	9.2	0.2	0.2	
Future Items					
Bids for 2022/23		1.5			
Future Provisional Bids			1.1	0.7	0.5
Capital salaries (prov)		0.1	0.1	0.1	0.1
Expenditure	33.3	10.8	1.4	1.0	0.6
Net In-Year Resources	14.2	-2.4	2.0	0.6	1.2
Less Provisions	8.1				
Net Est. Resources	6.1	-2.4	2.0	0.6	1.2
Aggregate Est. Resources					7.5

- 21.3.3 It should be noted that the majority of the anticipated balance of resources of £7.5m at the end of 2025/26 (and after allowing for provisions) is dependent on capital receipt income being received from planned sales of serviced plots on Horizon 120 (which are being used to finance the land purchase and infrastructure works); a number of small housing sites; and from right-to-buy sales (via Eastlight Community Housing).
- 21.3.4 The Table at 21.3.2 reflects the current Disabled Facilities Grants programme based on the allocations of Better Care Funding that was received in 2021/22 and balances brought forward from prior years. Any future allocations of this funding, including for 2022/23, will be used to continue this programme of support. The actual level of programme will be varied according to the final grant allocations received.

22. Capital and Investment Strategy 2022/23 to 2025/26 and Treasury Management Strategy 2022/23

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

- **Capital and Investment Strategy 2022/23 to 2025/26** - This report 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. The strategy includes details of the Council's borrowing requirements for 2022/23 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.

Detail of the capital and investment strategy is provided at Appendix I.

- **Treasury Management Strategy 2022/23.** The Strategy covers the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council invests substantial sums of money, and holds some legacy borrowing and 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. The Strategy includes detail of the Council's approved investment counterparties and limits for 2022/23.

Detail of the strategy is provided at Appendix J.

22.2 The Governance and Audit Scrutiny Committee considered a draft copy of the Treasury Management Strategy at its meeting on 13th January 2022, and agreed to endorse the Strategy.

22.3 The indicators, limits and strategies have been drawn up based on the revenue and capital plans set out within this report for 2022/23 and over the medium term.

23. Virement Levels and Policy Framework

23.1 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 19th April 2021. Following review it is considered that these limits continue to be appropriate and are detailed at Appendix K.

24. Financial Implications

- 24.1 The proposals set out in this report would result in a proposed Council Tax Requirement of £10,421,496 for 2022/23, after an estimated addition to the General Fund unallocated balance of £359,553 (net of meeting the funding shortfall in the year of £92,597). This equates to a proposed Band D Council Tax rate of £189.63 for the Council's share of the overall Council Tax bill, and which is a 2.68% increase on the rate approved for 2021/22.
- 24.2 No specific allowance has been made for the ongoing potential impact of the Covid pandemic; however, £1m was set aside in the 2021/22 budget from the unallocated General Fund balances, which has yet to be committed towards meeting any income shortfall or additional expenditure requirements.
- 24.3 The estimated positions for 2023/24 (including the shortfall in 2022/23) to 2025/26 are savings required of £925k, £119k and £198k. It is, however, difficult to predict the full extent of the shortfalls for these years as significant change is anticipated from 2023/24 due to the Government's announcement as part of the provisional LGFS its intention to review the assessment of spending needs and resources, along with implementing the levelling-up agenda. There are also inherent risks within the budget that could add to the savings requirement, including any ongoing impact of Covid (e.g. car parking income) additional Housing Benefit costs, and potential growth items arising from the need to provide permanent base budget funding for staff and other costs that are currently being met from reserves.
- 24.4 The approach to address the anticipated budget shortfalls continue to be further developed, including continuing the current strategy of identifying additional income and cost efficiencies.
- 24.5 New capital projects totalling £1.5m are to be added to the capital programme in 2022/23 as well as continuing the Disabled Facilities Grants programme by using the allocations received from the Better Care Funding. The estimated total expenditure on capital projects in 2022/23 is £10.8m (following an estimated spend in 2021/22 of over £33m). Financing of the capital programme is from a mix of resources: capital receipts, capital grants, earmarked reserves, and prudential borrowing. The overall amount of capital resources that are available is predicted on achieving certain capital receipts, including from the sale of service land plots which are expected in order to finance the expenditure that has been incurred on the Horizon 120 Business Park.

25. Legal Implications

25.1 Local Government Finance Act 1992 – Section 106

- 25.1.1 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)'

- 25.2 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.

26. Other Implications and Risks

- 26.1 Assessment of customer impact, where appropriate, has been considered in relation to the proposals.
- 26.2 The proposals include further allocations from the Climate Change reserve to progress projects and investment in climate change and other related activities, e.g. cycling strategy. A review of earmarked reserves has also identified existing reserves that could be consolidated into a single Climate Change Reserve to be used for further projects.
- 26.3 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.
- 26.4 The proposals may need to be updated once the final Local Government Finance Settlement is announced.
- 26.5 Proposed financing of the capital programme is dependent on income being received from the planned sales of a number of assets. Increased borrowing costs, which would impact the revenue account, could be incurred if these receipts are not received as currently assumed.

27. Equality and Diversity Implications

- 27.1 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.
- 27.2 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).

- 27.3 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 2022/23. It is proposed that the Exceptional Hardship Fund is retained to help support any council taxpayers experiencing financial hardship.

28. List of Appendices

Appendix A – Business Rate Retention Scheme –Estimate 2022/23 Appendix

B – Pay Policy Statement 2022/23

Appendix C – Revenue Profile 2022/23 – 2025/26

Appendix D – 2022/23 Controllable Budget by Business Plan

Appendix E – Earmarked Reserves

Appendix F - Strategic Risk

Appendix G – Statement on the Robustness of the Estimates and the

Adequacy of the Proposed Financial Reserves

Appendix H – Capital Schemes and Projects for inclusion in the Capital

Programme

Appendix I – Capital and Investment Strategy 2022/23 - 2025/26

Appendix J – Treasury Management Strategy 2022/23 - 2025/26

Appendix K – Virement Levels

Appendix L – Proposed discretionary scheme for Retail, Hospitality and

Leisure Business Rate Relief Scheme for 2022/23

Appendix M – Proposed discretionary scheme for Extension of Transitional

Relief and Supporting Small Business Relief for Small and Medium Properties

Scheme for 2022/23

Appendix O – Proposed Fees and Charges 2022/23 and Housing Rents for

2022/23

29. Background Papers

[The Provisional 2022/23 Local Government Finance Settlement –Consultation Paper](#) published by the Department for Levelling-Up, Housing and Communities on 16th December 2021.

Minutes of the Performance Management Scrutiny Committee - [24th November 2021](#) and [5th January 2022](#)

BUSINESS RATE RETENTION SCHEME

APPENDIX A

	Outturn NNDR3 20/21 £	Budget NNDR1 21/22 £	Latest (Nov) 2021/22 £	Estimate 2022/23 £
Gross Yield	55,009,028	55,492,166	55,734,549	56,402,900
Mandatory Reliefs				
Charge levied to fund Small Business Rate Relief	900,431	916,056	922,925	938,960
Small Business Rate Relief	-6,221,454	-5,906,360	-6,177,246	-6,054,480
Charities, Community Amateur Sports Clubs, Rural, Public Lavatories	-3,389,539	-3,419,609	-3,325,426	-3,434,630
Partially occupied properties	-85,536	-26,448	-	-
Empty premises	-1,466,457	-1,397,410	-1,418,805	-1,484,100
Sub-Total Mandatory Reliefs	-10,262,555	-9,833,771	-9,998,552	-10,034,250
Discretionary Reliefs				
Charities, Non Profit Making, CASC, and Rural	-266,280	-268,493	-218,807	-254,530
Retail Relief (including Covid Retail, Hospitality, and Leisure)	-19,044,237	-	-8,152,259	-5,332,000
Doubling of Rural Relief	-9,903	-9,624	-9,624	-9,620
Local Newspaper Offices	-1,064	-1,500	-	-
Supporting Small Businesses (Incl. transitional 2022/23)	-2,139	-7,772	-16,492	-9,510
Discretionary Business Rate Scheme	-9,002	-	8,047	-
Public House Relief	-	-	2,000	-
Nursery Discount (Children)	-188,912	-	-161,907	-
Total Discretionary Reliefs	-19,521,537	-287,389	-8,549,042	-5,605,660
Net Rates Payable	25,224,936	45,371,006	37,186,955	40,762,990
Amounts written off	-73,268	-	-16,650	-
Provision for non-collectable amounts	-316,835	-453,710	-533,717	-602,030
Losses on collection	-390,103	-453,710	-550,367	-602,030
Provision for valuation appeals	-512,380	-1,633,360	-662,521	-1,016,940
Collectable Rates	24,322,453	43,283,936	35,974,067	39,144,020
Transitional protection	-183,038	130,073	81,769	-
Renewable energy properties	-196,721	-194,067	-190,205	-190,210
Cost of collection allowance	-186,947	-188,574	-188,574	-194,749
Non-Domestic Rating Income	23,755,747	43,031,368	35,677,057	38,759,061
Braintree DC Share (40%)	9,502,299	17,212,547	14,270,823	15,503,624
BDC share of renewable energy properties rates	83,417	82,520	93,400	93,400
Tariff paid to the Essex Pool	-13,239,773	-13,239,773	-13,239,773	-13,239,773
Levy on growth above Baseline paid to the Essex Pool ¹	-1,149,006	-1,113,684	-1,341,335	-1,346,451
S31 grants for relief schemes	9,746,875	2,037,414	5,462,204	4,187,963
Retained Business Rates²	4,943,812	4,979,024	5,245,319	5,198,763

¹ Levy due to be paid to the Essex Business Rate Pool before Pool benefit redistributed

² Differences between amounts estimated at NNDR1 stage and outturn (NNDR3 stage) are managed via the Collection Fund and Business Rate Reserve



PAY POLICY STATEMENT 2022-23

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, they also emphasise that each 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 1 April each year¹. In addition, the Council reviews all pay levels to determine who is eligible for incremental progression within Grades. The Council also benchmarks and keeps under review salary profiles within the job market.

¹ Pay values quoted in this Policy currently refer to those applicable at 1st April 2020, pending final agreement of the 2021/22 pay award.

PAY POLICY STATEMENT 2022-23

- 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 for Grade 1 is between £18,021 and £19,899. 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 £131,007 and £140,754. There is an option to convert £5,000 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 £101,094 - £111,006. There is an option to convert £4,000 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.

PAY POLICY STATEMENT 2022-23

Heads of Service and Senior Managers

- 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 £56,628 - £61,998; SMG 4 £64,674 - £71,106; or SMG 5 £71,139 - £77,613.
- 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 uprated 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.

PAY POLICY STATEMENT 2022-23

4. GENERAL PRINCIPLES APPLYING TO REMUNERATION OF ALL EMPLOYEES

- 4.1 On recruitment, individuals will be placed on the appropriate SCP within the pay grade for the post that they are appointed to. Access to appropriate elements of the Council's Relocation Scheme may also be granted.
- 4.2 Individuals will normally receive an annual increment, subject to the maximum SCP of their grade not being exceeded. In exceptional circumstances (e.g. examination success), individuals will receive accelerated increments. 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 compensation:
- in circumstances that are relevant (e.g. redundancy); and
 - that 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.
- 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.
- 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

PAY POLICY STATEMENT 2022-23

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 This Pay Policy Statement will be updated for the revised pay rates once the pay award for 2021/22 has been agreed.
- 7.2 The Localism Act 2011 requires the Council to prepare a Pay Policy Statement annually, therefore, our next statement will be for 2023/24 and will be submitted to Full Council for approval prior to 31st March 2023.
- 7.3 If it should be necessary to amend this Pay Policy Statement during the 2022/23 year, other than uprating pay rates for the 2020/21 agreed pay award, an appropriate resolution will be made by the Corporate Management Board or Full Council whichever is most appropriate.

General Fund Revenue Profile 2021/22 to 2025/26

APPENDIX C

JET 19th January 2022

	2021/22 £	2022/23 £	2023/24 £	2024/25 £	2025/26
Base Budget brought forward from previous year	14,927,440	15,879,340	16,342,150	16,061,564	16,486,876
<u>Inflation:</u>					
Pay Cost of Living increase and Incremental Progression	523,980	373,380	482,100	462,290	447,800
Other Expenditure Inflation	102,480	173,550	136,050	149,610	150,580
Pension Fund inflation	8,890	12,100	12,250	12,480	12,710
Health & Social Care Levy		123,300			
<u>Pension Fund Deficit - Est. Triennial Adjustment</u>					
Est. deficit payment adjustment to Base Budget			133,810		
<u>Treasury Management</u>					
Reduction/ -increase in dividends & interest	350,000	-100,000	-120,000	-30,000	
<u>New Demands:</u>					
Reduced Income/Increased costs previously profiled	173,190	205,000	96,000	4,000	
Changes in increased costs previously profiled		-200,000	-90,000		
Budget Demand - previously agreed		25,350			
New Unavoidable Budget Demands		294,350	25,000	25,000	25,000
New Priority Growth		265,140		8,900	
<u>Reductions:</u>					
Savings/Additional Income previously profiled	-206,640	-40,350	-5,000	-52,500	
Changes to savings previously profiled		-5,000	5,000		
Homelessness Prevention Grant (Net Credit)		-141,000			
New Management Savings/Additional Income		-485,790	-28,420	-35,600	
New Member Savings/Additional Income - Members		-37,220	-2,250		
Ongoing Additional Savings Required		0	-925,126	-118,868	-198,524
Updated Base Budget	15,879,340	16,342,150	16,061,564	16,486,876	16,924,442
<u>One-Off or Short-Term Demands</u>					
One-off items previously identified (updated)	364,370	417,620	121,350		
Covid Central Provision	1,000,000				
New Priority Growth and Unavoidable Budget Demands (from reserves)		325,000	75,000		
Net projected underspend in current year (Q2)	-383,000				
Budget including one-off adjustments	16,860,710	17,084,770	16,257,914	16,486,876	16,924,442
Addition to/(Withdrawal) from Balances - Base budget	-320,165	-92,597			
Change in estimated use of Balances due to in-year variance (Q2)	383,000				
Contribution from Balances for previously agreed one-off investment	-1,139,000	-370,620	-121,350		
Contributions from the Business Rates Equalisation Reserve	-7,368,666	-2,737,178			
Contributions from Earmarked Reserves	-351,811	-47,000			
New Contributions from Earmarked Reserves	-	-336,000	-75,000		
Budget Requirement	8,064,068	13,501,375	16,061,564	16,486,876	16,924,442
Revenue Support Grant	-	-555			
Retained Business Rates - Baseline	-3,486,929	-3,486,929	-3,556,668	-3,627,801	-3,700,000
- Growth above baseline and compensation	-1,492,095	-1,711,834	-1,746,070	-1,780,992	-1,816,605
Rural Services Grant	-23,217	-23,217	-23,217	-23,217	-23,217
Lower Tier Services Grant	-148,498	-156,414			
Services Grant (New)	-	-240,380			
Local Council Tax Support Grant (One-off)	-189,919				
Collection Fund Balance - Business Rates Deficit	7,368,666	2,737,178			
Collection Fund Balance - Council Tax Surplus	-170,882	-197,728			
BDC Requirement from Council Taxpayers	9,921,194	10,421,496	10,735,609	11,054,866	11,384,620
Tax base (1% 2023/24 onwards)	53,721	54,957	55,507	56,062	56,623
Council Tax (Band D) (+2% per annum 23/24 onwards)	£184.68	£189.63	£193.41	£197.19	£201.06
Council Tax per week	£3.55	£3.65	£3.72	£3.79	£3.87
Percentage Increase	0.00%	2.68%	1.99%	1.95%	1.96%
Increase per week	£0.00	£0.10	£0.07	£0.07	£0.08

APPENDIX D

GENERAL FUND BUDGETS 2022/23 - BUSINESS PLAN SUMMARY

	Controllable Budgets							Reversal Use of Earmarked Reserves	Planned Spend 2022/23
	Base Budget 2021/22 (Updated)	Ongoing Demands	One-off or Short-Term Demands	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes ¹	Proposed Controllable Budget 2022/23		
	£	£	£	£	£	£	£	£	£
Business Plan									
Asset Management	-2,182,680	16,230	0	-107,940	11,970	0	-2,262,420	-15,010	-2,277,430
Community & Leisure	759,020	0	61,250	-72,470	29,250	-96,000	681,050	83,960	765,010
Corporate Management Plan	2,047,500	95,000	0	-35,450	43,350	0	2,150,400	27,660	2,178,060
Economic Development	216,290	0	47,000	0	6,750	-47,000	223,040	201,390	424,430
Environment	776,290	3,000	75,000	-16,000	51,010	-84,500	804,800	106,500	911,300
Finance	932,090	70,000	100,000	-13,000	82,670	150,000	1,321,760	116,000	1,437,760
Governance	1,209,620	11,100	0	0	41,770	0	1,262,490	15,000	1,277,490
Housing Services	955,460	0	0	-175,000	31,620	0	812,080	-610	811,470
Human Resources	358,690	0	0	-19,000	7,210	0	346,900	19,790	366,690
ICT & Facilities	1,708,650	70,170	0	0	70,480	0	1,849,300	0	1,849,300
Marketing & Communications	615,200	0	0	-33,000	22,930	0	605,130	33,300	638,430
Operations	6,386,460	115,200	0	-187,500	224,600	-44,500	6,494,260	106,110	6,600,370
Strategic Investment	23,220	0	0	0	0	0	23,220	210,220	233,440
Sustainable Development	1,023,740	209,140	150,000	0	45,470	-150,000	1,278,350	303,420	1,581,770
COST OF SERVICES	14,829,550	589,840	433,250	-659,360	669,080	-272,000	15,590,360	1,207,730	16,798,090
Corporate Financing	1,754,456	0	309,370	-50,000	13,250	-2,855,524	-828,448		-828,448
Corporate Efficiency Provision	-300,000	0	0	0	0	0	-300,000		-300,000
Parish and Town Council Grants	33,640	0	0	0	0	-33,640	0		0
Transfer to/(from) Earmarked Reserves	-7,617,183	0	0	0	0	6,297,093	-1,320,090	-1,207,730	-2,527,820
Contribution to/(from) Balances - Base Budget	-320,165	0	0	0	0	227,568	-92,597		-92,597
Contribution to/(from) Balances - One-off Investment	-1,139,000	0	0	0	0	768,380	-370,620		-370,620
Contribution to/(from) Balances - Pension Fund Deficit	822,770	0	0	0	0	0	822,770		822,770
BUDGET REQUIREMENT	8,064,068	589,840	742,620	-709,360	682,330	4,131,877	13,501,375	0	13,501,375
Revenue Support Grant	0	0	0	0	0	-555	-555		-555
Retained Business Rates	-4,979,024	0	0	0	0	-219,739	-5,198,763		-5,198,763
Rural Services Grant	-23,217	0	0	0	0	0	-23,217		-23,217
Lower Tier Services Grant	-148,498	0	0	0	0	-7,916	-156,414		-156,414
Local Council Tax Support Grant	-189,919	0	0	0	0	189,919	0		0
Services Grant	0	0	0	0	0	-240,380	-240,380		-240,380
Collection Fund Surplus - Business Rates	7,368,666	0	0	0	0	-4,631,488	2,737,178		2,737,178
Collection Fund Surplus - Council Tax	-170,882	0	0	0	0	-26,846	-197,728		-197,728
BDC REQUIREMENT FROM COUNCIL TAXPAYERS	9,921,194	589,840	742,620	-709,360	682,330	-805,128	10,421,496	0	10,421,496

¹ "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

Earmarked Reserves 2021/22 to 2025/26 (Projections)

APPENDIX E

	2021/22				2022/23		2023/24		2024/25		2025/26	
	Opening Balance 2021/22	Movements in Year 2021/22	Trf between reserves/ back to balances	Proj Closing Balance 2021/22	Movements in Year	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
EARMARKED RESERVES (REVENUE)												
Overall Strategy												
Corporate Improvement programme	188,467	-95,980	50,000	142,487	0	142,487	0	142,487	0	142,487	0	142,487
District Elections	160,801	30,000	0	190,801	30,000	220,801	-170,000	50,801	30,000	80,801	30,000	110,801
Marketing & Communications	30,452	-8,000	0	22,452	-8,300	14,152	-8,600	5,552	0	5,552	0	5,552
	379,719	-73,980	50,000	355,739	21,700	377,439	-178,600	198,839	30,000	228,839	30,000	258,839
Climate Change and the Environment												
Approved Carry Forwards	66,260	-24,860	0	41,400	0	41,400	0	41,400	0	41,400	0	41,400
Green Heart Initiatives	45,742	0	-45,742	0	0	0	0	0	0	0	0	0
Carbon Management	48,470	0	-48,470	0	0	0	0	0	0	0	0	0
House Survey (Private)	28,013	3,000	0	31,013	-31,000	13	3,000	3,013	3,000	6,013	3,000	9,013
Flooding Relief	21,401	0	-21,401	0	0	0	0	0	0	0	0	0
Climate Change	0	0	458,912	458,912	-116,000	342,912	-75,000	267,912	0	267,912	0	267,912
Commuted Maintenance	420,788	-105,610	0	315,178	-105,610	209,568	-105,610	103,958	-105,610	-1,652	0	-1,652
	630,673	-127,470	343,300	846,503	-252,610	593,893	-177,610	416,283	-102,610	313,673	3,000	316,673
Operations and Commercialisation												
Approved Carry Forwards	17,443	-17,443	0	0	0	0	0	0	0	0	0	0
Unmet Taxi Demand Survey	26,081	2,500	0	28,581	2,500	31,081	2,500	33,581	2,500	36,081	2,500	38,581
Operations	13,097	-13,097	0	0	0	0	0	0	0	0	0	0
	56,622	-28,041	0	28,581	2,500	31,081	2,500	33,581	2,500	36,081	2,500	38,581
Planning and Infrastructure												
Approved Carry Forwards	70,120	-49,440	0	20,680	-13,790	6,890	-6,890	0	0	0	0	0
Local Plan	342,259	0	0	342,259	63,720	405,979	63,720	469,699	13,720	483,419	13,720	497,139
Development Control	151,016	-90,000	150,000	211,016	-61,016	150,000	0	150,000	0	150,000	0	150,000
Planning Appeals	284,836	-150,000	96,000	230,836	-134,836	96,000	0	96,000	0	96,000	0	96,000
Housing Development & Local Growth	750,000	-42,710	-596,000	111,290	-51,190	60,100	-53,640	6,460	-5,600	860	0	860
Planning Enforcement	0	0	150,000	150,000	-150,000	0	0	0	0	0	0	0
Unilateral Undertakings	546,570	0	0	546,570	0	546,570	0	546,570	0	546,570	0	546,570
	2,144,802	-332,150	-200,000	1,612,652	-347,112	1,265,540	3,190	1,268,730	8,120	1,276,850	13,720	1,290,570
Housing, Assets and Skills												
Housing Needs Survey	45,982	0	-45,982	0	0	0	0	0	0	0	0	0
Planned Maintenance (Revenue)	56,492	0	0	56,492	0	56,492	0	56,492	0	56,492	0	56,492
Homelessness Funds	761,638	159,014	0	920,652	-99,390	821,262	-8,750	812,512	-19,080	793,432	-26,460	766,972
	864,113	159,014	-45,982	977,145	-99,390	877,755	-8,750	869,005	-19,080	849,925	-26,460	823,465
Economic Growth												
Discretionary Business Rate Relief	68,084	0	-68,084	0	0	0	0	0	0	0	0	0
Economic Development and Town Centre Improvements	375,016	-41,200	0	333,816	-150,200	183,616	-150,200	33,416	0	33,416	0	33,416
	443,100	-41,200	-68,084	333,816	-150,200	183,616	-150,200	33,416	0	33,416	0	33,416

Earmarked Reserves 2021/22 to 2025/26 (Projections)

APPENDIX E

	2021/22				2022/23		2023/24		2024/25		2025/26	
	Opening Balance 2021/22	Movements in Year 2021/22	Trf between reserves/ back to balances	Proj Closing Balance 2021/22	Movements in Year	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
Health & Wellbeing												
Public Health Agenda	123,268	432	0	123,700	-7,040	116,660	0	116,660	0	116,660	0	116,660
Leisure	73,370	-6,500	0	66,870	0	66,870	0	66,870	0	66,870	0	66,870
	196,639	-6,068	0	190,571	-7,040	183,531	0	183,531	0	183,531	0	183,531
Communities												
Councillor Grants Scheme	35,805	-35,805	0	0	0	0	0	0	0	0	0	0
Localism Reserve	11,407	0	-11,407	0	0	0	0	0	0	0	0	0
Community Projects	219,130	-82,170	0	136,960	-76,920	60,040	-1,120	58,920	0	58,920	0	58,920
	266,342	-117,975	-11,407	136,960	-76,920	60,040	-1,120	58,920	0	58,920	0	58,920
Finance & Corporate Transformation												
Approved Carry Forwards	188,592	-71,140	-52,452	65,000	-9,090	55,910	0	55,910	0	55,910	0	55,910
Insurance Fund	90,947	-9,860	0	81,087	-9,860	71,227	-9,860	61,367	-9,860	51,507	-9,860	41,647
Management Training & Org. Development	65,001	-4,800	0	60,201	-19,790	40,411	0	40,411	0	40,411	0	40,411
Treasury Management Risk	1,272,413	-275,000	0	997,413	0	997,413	0	997,413	0	997,413	0	997,413
HB Overpayment & Adpen Recovery Risk	1,000,012	0	0	1,000,012	0	1,000,012	0	1,000,012	0	1,000,012	0	1,000,012
Business Rate Retention Scheme Equalisation	9,171,516	-4,631,488	0	4,540,028	-2,737,178	1,802,850	0	1,802,850	0	1,802,850	0	1,802,850
Business Rate Pool	1,973,876	-1,500,000	0	473,876	0	473,876	0	473,876	0	473,876	0	473,876
Land Charges	100,000	0	0	100,000	0	100,000	0	100,000	0	100,000	0	100,000
Local Council Tax Support	342,071	190,015	0	532,086	0	532,086	0	532,086	0	532,086	0	532,086
Member Support & Development	33,880	0	0	33,880	0	33,880	0	33,880	0	33,880	0	33,880
Modern Apprenticeships	81,079	-32,000	0	49,079	0	49,079	0	49,079	0	49,079	0	49,079
Procurement Hub	95,129	-2,760	0	92,369	-18,570	73,799	-21,850	51,949	-14,390	37,559	-16,380	21,179
Payroll Shared Service	9,000	0	0	9,000	0	9,000	0	9,000	0	9,000	0	9,000
Partnership & Developer contributions	3,960	0	0	3,960	0	3,960	0	3,960	0	3,960	0	3,960
	14,427,475	-6,337,033	-52,452	8,037,990	-2,794,488	5,243,502	-31,710	5,211,792	-24,250	5,187,542	-26,240	5,161,302
Covid-19												
Covid-19 LA Support Grants*	266,000	0	0	266,000	0	266,000	0	266,000	0	266,000	0	266,000
Covid-19 Contingency*	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000
Covid-19 Business Support Grants	302,130	-302,130	0	0	0	0	0	0	0	0	0	0
	568,130	697,870	0	1,266,000	0	1,266,000	0	1,266,000	0	1,266,000	0	1,266,000
TOTAL - EARMARKED RESERVES (REVENUE)	19,977,615	-6,207,033	15,375	13,785,957	-3,703,560	10,082,397	-542,300	9,540,097	-105,320	9,434,777	-3,480	9,431,297

* To offset potential loss of income/ additional exp. (tbc)

Earmarked Reserves 2021/22 to 2025/26 (Projections)

APPENDIX E

	2021/22				2022/23		2023/24		2024/25		2025/26	
	Opening Balance 2021/22	Movements in Year 2021/22	Trf between reserves/ back to balances	Proj Closing Balance 2021/22	Movements in Year	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
<u>EARMARKED RESERVES (CAPITAL)</u>												
Capital Reserve (incl. District Investment)*	7,663,032	-761,803	-343,300	6,557,929	-50,000	6,507,929	-50,000	6,457,929	-50,000	6,407,929	-50,000	6,357,929
Financial systems reinvestment	162,794	0	0	162,794	0	162,794	0	162,794	0	162,794	0	162,794
Vehicle and Plant replacement*	412,876	65,185	0	478,061	0	478,061	0	478,061	0	478,061	0	478,061
Discovery Centre All Weather Pitch	47,513	-10,000	0	37,513	0	37,513	0	37,513	0	37,513	0	37,513
Corporate Technology Requirements	253,334	0	0	253,334	-150,000	103,334	0	103,334	0	103,334	0	103,334
New Homes Bonus (Allocated)	1,656,590	-669,085	-41,162	946,343	-296,220	650,123	-245,310	404,813	-16,000	388,813	-16,000	372,813
New Homes Bonus (Unallocated)	970,300	906,624	241,162	2,118,086	1,656,948	3,775,034	0	3,775,034	0	3,775,034	0	3,775,034
* Capital financing drawdown tbc at year-end												
TOTAL - EARMARKED RESERVES (CAPITAL)	11,166,438	-469,079	-143,300	10,554,060	1,160,728	11,714,788	-295,310	11,419,478	-66,000	11,353,478	-66,000	11,287,478

Medium-Term Financial Strategy – 1Risk Rating: **B2** [July 2021 and updated for Budget 2022/23 & MTFS 2022/23-2025/26]

Management Board Owner – Corporate Director (CF)

Vulnerability	Trigger	Consequence
<p>The Council is unable to set a balanced Budget for the ensuing year and have a deliverable Financial Strategy over the Medium-Term.</p> <p>Local authorities' finances have been adversely impacted by the Covid-19 pandemic and although the Government has previously provided emergency funding the Council has recognised that it may need to use its balances to meet any further shortfalls. The ongoing impact on income levels for some services are still extremely difficult to determine.</p> <p>The pandemic has also impacted on residents and businesses in the District and on their ability to meet council tax and business rate liabilities, which in turn impacts on the finances of the precepting authorities.</p> <p>The Government has for a number of years been proposing fundamental changes to the local government finance system. In December 2021, the Government announced that it is committed to ensuring that funding allocations for councils are based on an up-to-date assessment of their needs and resources and would work closely with the sector and other stakeholders to update this. This review will look at the challenges and opportunities facing the sector before consulting on any potential changes. The Funding Settlement for 2022/23 is once again for a single year and largely based on rolling forward the 2021/22 settlement.</p> <p>The Government consulted on proposed changes to the New Homes Bonus (NHB) scheme; however, implementation has been further postponed until after 2022/23.</p>	<ul style="list-style-type: none"> • Circumstances change rendering planned cost reductions/additional income unachievable • Other financial assumptions prove incorrect. Including significant income budgets not being achieved e.g. interest receivable on the investments in equity, multi-asset and property funds. • Other organisations which provide significant contributions to the Council face their own funding pressures and may require greater reductions than expected. • Economic conditions and market fluctuations cause changes at or before contract renewal. • Capital receipts not received as planned and capital resources insufficient to finance capital programme. • Business rates collected less than expected due for example to appeals being greater than the provision made. • Business Rates baseline reset after 2022/23, does not enable the Council to retain business rates growth achieved prior to reset. • Future Spending Reviews and Autumn Statement(s) require further savings. • The Environment Act includes potential changes that will be required to Council Services which is likely to have a financial impact. At this stage it is still not clear how this will be funded. 	<ul style="list-style-type: none"> • Shortfall in resources both in year and following years. • Financial savings are not achieved; balances used more than planned. • Priorities and projects are not delivered. • Cuts necessary to services • Rushed decisions to find other savings • Staff unsettled and de-motivated. • Assets not fit for purpose • Satisfaction levels with the Council fall • The designated Section 151 officer, issues a Section 114 notice that it appears to them that the expenditure of the Council incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure.

Action/controls already in place	Required management action/control	Responsibility for action	Critical success factors & KPI's	Review frequency	Key dates	Progress to-date
<p>Robust budget review and setting process involving Management Board and Cabinet Members developed over a number of years</p> <p>Unallocated balance significantly exceeds minimum level of £1.5m – (Actual £6m as at 31st March 2021).</p> <p>Earmarked reserves to meet potential fluctuations: Estimated Business Rate Retention reserve and Treasury Management.</p> <p>Regular Budgetary Control and monitoring processes.</p> <p>Council policy to use New Homes Bonus to fund infrastructure project delivery and affordable homes.</p> <p>Strategy to increase income including investments to achieve improved rate of return over the medium-term.</p> <p>Monitoring of investment counterparties and returns on investments by Arlingclose, Treasury Advisors.</p>	<p>Close monitoring of cashflow, budgeted expenditure and income levels, including council tax and business rates.</p> <p>A clear strategy on meeting the projected funding shortfall estimated in the MTFS over the medium-term.</p> <p>Monitor financial viability of key contract partners and commercial property tenants.</p> <p>Participate in consultation to any proposed changes to the local government finance system when published.</p> <p>Monitor the disposal of assets against planned timescale for receipt of sale proceeds.</p> <p>Continue work on development of financial resilience indicators.</p>	Corporate Director (CF)	<p>Cost reductions and income delivered on time and as budgeted.</p> <p>Setting a balanced base budget and having plans to meet funding shortfalls in subsequent years of MTFS.</p> <p>Service and performance levels delivered as planned.</p> <p>Collection rates of council tax and business rates achieve targets.</p> <p>Budget variations reported in timely manner with explanation and action plan, as appropriate.</p>	Monthly	<p>Feb. 2022 – Final funding settlement for 2022/23 announced by Gov't</p> <p>Feb. 2022 – Full Council sets council tax and budgets for 2022/23</p>	<p>Proposed Budget for 2022/23 provides a balanced base budget for with a recommended council tax of £189.63 (Band D) and a withdrawal from balances of £93k.</p> <p>For planning purposes council tax increases in future years are at the core referendum threshold of 2% for 2023/24 onwards.</p> <p>Planned approach to addressing the estimated shortfalls in 2022//23 to 2025/26.</p> <p>An Investment and Development Programme Steering Group to consider all potential investments.</p> <p>Investment Evaluation Tool used to assess all investment opportunities.</p> <p>'£1.6m Challenge' launched in July 2021 by the Chief Executive encouraging staff to submit ideas for savings, innovation and increasing income.</p>

Report of the Corporate Director (Finance) on the Robustness of the Proposed 2022/23 Estimates and Adequacy of the Level of Reserves

1 Introduction

- 1.1 The Corporate Director (Finance) as the Council's Chief Financial Officer is required¹ 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 requirement².

2. Robustness of the Proposed Budgets

- 2.1 A balanced budget for 2022/23 is proposed after drawing down on the General Fund unallocated balances by £92,597. 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 must also be seen in the context of considerable uncertainty for local government from external events, including the extent of the national and local recovery out of the coronavirus pandemic; the longer term impact of Brexit; and changes to core funding as a result of the Government's intention to review needs and resources across local authorities, and implement its levelling-up agenda.
- 2.3 In compiling the proposed budget, officers and Members have undertaken a detailed review of all income and expenditure proposals. Allowance has been made for any known additional demands, including incremental progression for staff not at the top of their grade. Provisions have been made for a pay award for staff, which when agreed will be effective from 1st April 2022, and for other inflationary factors across the services. Changes in interest receivable and payable reflect the latest interest rate forecasts provided by the Council's treasury management advisors, and assumptions made regarding continuing recovery in dividend income from pooled funds. Pension liabilities are included as determined by the results of the Triennial Review of the Essex Pension Fund conducted as at 31st March 2019. Where planned growth and savings

¹ Section 25 Local Government Act 1992

² Section 31A Local Government Finance Act

for 2022/23 and future years had previously been identified in the Financial Profile these have been reviewed and adjustments made where necessary. Allowance has been made for £523k of increased income and savings in 2022/23. Other provisions for increased costs have been made where these are considered unavoidable or reflect past experience.

- 2.4 The coronavirus pandemic continues to impact on the Council's finances in the current year, although at the present time this is being contained largely within various sources of funding and income support that government has made available to local authorities. However, as the Government has previously announced there would be no further funding beyond those already agreed, any lasting impacts will need to be absorbed by the Council. The Council agreed as part of the current year budget to set aside £1m in a reserve that could be used to mitigate reduced income and/ or additional expenditure. The intention is to retain this reserve for at least another year until the end of 2022/23, with the position being reassessed during the 2023/24 budget process.
- 2.5 **Taking all these factors into consideration, together with the level of unallocated reserves, the Corporate Director (Finance) considers that the budget as proposed for 2022/23 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; control measures in place; control measures proposed with timescale for implementation and accountability.
- 3.2 The latest Strategic Risk Register was agreed by the Cabinet on 12th July 2021, after review by management and Members as part of a Member Development evening on 27th May 2021. The Register and Action Plans for managing the high rated risks was further considered and endorsed by the Governance and Audit Scrutiny Committee on 22nd July 2021.
- 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; and
 - Emergency planning.

- 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.

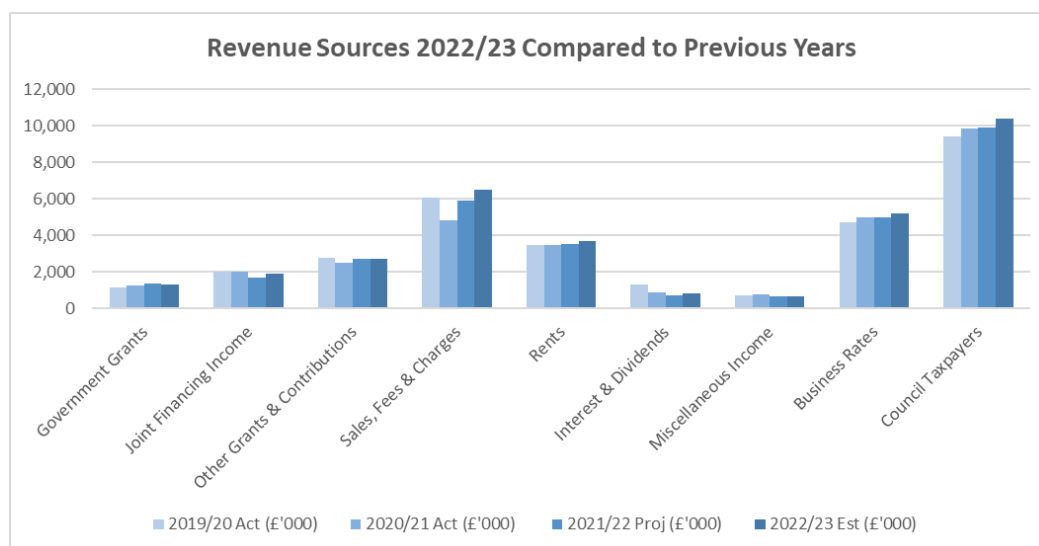
4. Adequacy of Reserves and Balances

- 4.1 Reserves can be 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
- 4.2 The Medium Term Financial Strategy (MTFS) currently recommends that General Fund unallocated balances should not fall below £1.5m.
- 4.3 The unallocated General Fund balance as at 31st March 2021 was £5.999m. The budget for 2021/22 was based on a withdrawal from balances of £320k to meet the budget shortfall at that time (after allowing also for a withdrawal of £139k for one-off budget requirements and setting aside £1m for Covid). The current projection of net expenditure in 2021/22 as reported in the Performance Monitor for Quarter 2 showed a net positive budget variance of £383k.
- 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 1st 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 earmarked reserves has led to the identification of balances that are no longer required for the purpose for which they were set aside. This has resulted in a proposal to add back £128k to the unallocated General Fund balance.
- 4.6 Taking the above into account this will provide an estimated unallocated balance of £5.874m at 31 March 2022.
- 4.7 The proposed budget for 2022/23 provides for a net addition to balances of £360k. This is made up of £370k of one-off provisions; the final repayment of £823k in respect of the triennial pension fund deficit; and a withdrawal of £93k to meet the estimated funding gap for the year. This latter adjustment will enable a budget and council tax level to be set, whilst also allowing a planned approach to be taken towards addressing the budget shortfalls that have been identified in the MTFS profile.

- 4.8 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.
- 4.9 There is little guidance on what is considered to be an adequate level of balances, but the Chartered Institute of Public Finance Accountancy (CIPFA) states the following factors should be taken into account, when considering the overall level 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
- 4.10 Comments on each of these are detailed below:

5. **Financial Resilience of Revenue income**

- 5.1 The budget includes £33.2m of estimated income (excluding housing benefit subsidy) from a variety of sources to finance the cost of delivering services. It is important to have an understanding of the level of reliance on each of these different sources. The chart below shows these revenue sources with comparisons to prior years:



- 5.2 Quarter 2 Projections for the current year show that fees and charges are lower than budget, which particularly relates to car park income which continues to be depressed as a result of the impact of the pandemic. However, other areas of income have recovered and in some areas are projecting overachievement.
- 5.3 Council Tax is the largest revenue source at £10.4m or 31%, and this is considered the most stable of the revenue sources.
- 5.4 The second largest source is sales, fees and charges (£6.5m or 20%). Prices are either set under statute or by the Council, with activity directly linked to service delivery. There are some service areas where cyclical periods occur giving rise to higher/ lower income levels year-on-year, e.g. planning fees. Demand and market factors also have a significant impact on income, for example, the amount being received for recycling has increased significantly in the current year as a result of both increased tonnage collected, and higher as prices being paid in markets for different types of materials.
- 5.5 Business rates has been a relatively stable source of income over recent years; however, the Government's intention to review the spending needs and resources of local government, coupled with the levelling-up agenda could result in a reset of the business rate system, placing income from growth accumulated over time at risk. Exact details of any proposed changes are still unknown, although it is expected that there will be consultation during 2022 with some form of transitional protection for authorities that receive reduced funding.
- 5.6 Estimated rental income from property is £3.7m or 11%: these are received in accord with the terms of the leases which may include rent review dates where leases run for a number of years. The Council is expecting increased rental income from a number of strategic projects that are near to completion.
- 5.7 Other grants and reimbursements total £2.7m or 8%: the main items include recycling credits from Essex County Council under the Inter Authority Agreement and the recovery of housing benefit overpayments.
- 5.8 Joint financing arrangements £1.9m or 6% includes arrangements with Essex County Council for a council tax sharing agreement and for the food waste collection service, the latter is also undertaken through the Inter Authority Agreement.
- 5.9 Interest and dividends earned from investments is estimated to be £0.8m or 2% which are both subject to general economic conditions and financial markets. A specific reserve is held to manage fluctuations in investment income received against budget

6. Treatment of Inflation and Interest Rates

- 6.1 The Council's budget proposals provide an allowance for an estimated pay award of 2%. Final pay levels will be determined by the outcome of the

national bargaining arrangements that exist between the Employers Organisation representing many local authorities and the unions. The cost of living award payable from April 2021 has still to be finalised after the unions rejected a final pay offer of 1.75% (2.75% for Scale Point 1). Allowances for contractual inflation, business rate increases and inflation on specific budget heads have been made on the basis of consumer price indices and, where relevant, the advice of the Council's energy management advisors.

- 6.2 Changes to the levels of some of the Council's discretionary fees and charges are proposed following review. For some services the charge levels are being changed to reflect recovery of the cost of provision.
- 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 4.5% over the long-term. However, returns (as well as market valuations) on these funds are more volatile over the short-term. The budget for the current year was reduced to reflect an anticipated shortfall in dividend income in light of the pandemic but with some recovery of income in 2022/23.
- 6.4 The residual balance of cash for investment will comprise capital and revenue reserves earmarked for spending in the short-medium term, and in-year cash flows. Despite a recent increase by the Bank of England in Base Rate of 0.15% taking the rate to 0.25%, and forecasts of further rate rises, it is still anticipated that interest rates will remain relatively low for the foreseeable and therefore income levels are also expected to remain low.
- 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 31st March 2022 is c£1m. .

7. Estimates of the Level and Timing of Capital Resources

- 7.1 The capital programme anticipates significant capital receipts from the disposal of surplus assets, residential properties built for sale, serviced commercial land and share of 'Right to Buy' sale income. Each of these is subject to possible variation to either the estimated amount and/or timing of the receipt.
- 7.2 A negative variation from or a delay in the estimated sum receivable would not impact on the programme for 2022/23 due to capital receipts in hand and the levels of the Special Capital Reserve and New Homes Bonus Reserve. However, a reduction of the estimated receipts, if significant, would have an impact on the resources available for the programme in later years. In this instance, action would involve a review of the future programme and possible alternative funding options.
- 7.3 Capital resources include government grant largely in the in the form of New Homes Bonus (NHB). There is no issue over the timing of receipt of this grant as the NHB allocations are paid by regular monthly instalment during the year.

NHB received has been allocated to fund capital investment in the district or otherwise support economic development activities. The balance of NHB yet to be committed is held in reserve. The Government consulted on proposals for a new NHB scheme in 2021; however, the provisional Local Government Finance Settlement for 2022/23 has proposed allocations of NHB for that year based on the scheme parameter that applied for the current year.

- 7.5 The capital programme is also reliant on significant external funding from the South East Local Enterprise Partnership (SELEP) through the Getting Building Fund with £7m contribution towards the new business enterprise centre at Horizon 120, and over £1m of European Regional Development Grant for the I-Construct Centre at Springwood Drive. Both of these funding sources are subject to formal agreements which include targets on project delivery. Claims are being submitted regularly to drawdown on this funding as costs are incurred.
- 7.6 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).

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 2021/22 as appropriate.
- 8.2 Housing Benefit (HB) costs represent a significant amount of demand led cost, albeit substantially funded from government subsidy. The costs and anticipated subsidy are monitored closely during the year. The budget proposals for 2022/23 include using reserves temporarily to meet a projected increase in cost that is also being experienced in the current year.
- 8.3 No changes are proposed to be made to the Local Council Tax Support scheme from that which has operated in 2021/22. The scheme is based on working age claimants paying a minimum amount of 24% of their council tax liability. The amount of support awarded to-date in the current year is lower than was originally anticipated.
- 8.4 The estimated level of support to be awarded in 2022/23, of £7.3m, 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 as a result of successful appeals against the Rating List. The provision makes allowance for backdated refunds against both the 2010 and

2017 Lists. The estimated value of appeals on the 2017 List has been calculated based on national guidelines but taking into account local factors and experience. Information is received from the Valuation Office Agency (VOA) on a monthly basis of the outcome of appeals against the 2010 List, decisions made, and appeals outstanding. The Check, Challenge and Appeal process for businesses to appeal against their rateable values was introduced for the 2017 List. Information is provided by the VOA on the Challenge element and by the Valuation Tribunal on the outcomes of the Appeals element. Information as and when received is used in the monitoring of business rates income and ultimately the amount of business rates retained by the Council.

- 8.6 The Council has agreed to participate again, with fourteen other Essex authorities, in an Essex Business Rates Pool for 2022/23. This will enable 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 £567k. 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. For the amounts received by the Council from past agreement the money has been used to support in part the Council's investment in capital projects, such as the I-Construct Innovation Centre and the new enterprise centre at Horizon 120.

9. Treatment of Planned Efficiency Savings

- 9.1 All posts included in the Council's staffing establishment are budgeted for; however, historically a financial allowance has been made to recognise staff turnover, vacancies and other staffing efficiencies. An allowance of £300k in the current year is expected to be over-achieved and therefore the budget proposed for 2022/23 maintains this level of target. The position will continue to be closely monitored and reported to Members in the quarterly performance monitor report.
- 9.2 The MTFS includes for each year a schedule of planned savings and efficiencies. The delivery of the plans is monitored by means of the quarterly performance report to Members.

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

- 10.1 The Council entered into a 10-year partnership arrangement with Fusion Lifestyle (Fusion) for leisure management in September 2012. An annual amount of income is received under the contract. The amount receivable has been averaged across the term of the contract. The Council has funded the 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. Part of this arrangement included securing financial support through the National Leisure Recovery Fund. In July 2021, the Cabinet agreed to an

extension to the contract held with Fusion for a further 5 year period, subject to a break clause after 3 years.

- 10.2 Significant financial contributions are received from Essex County Council (ECC), mainly in respect of Waste Management but also 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 2022, it is being extended for a further year.
- 10.3 The Council continues to deliver on its ambitious capital investment plans which includes the redevelopment of Braintree town centre; the development of employment land (Horizon 120); and the construction of a new business enterprise centre at Horizon 120. Funding has been identified from a combination of prudential borrowing, third party contributions; and cash backed allocations from the New Homes Bonus and other reserves. A number of the schemes include a proportion of the development costs being repaid from future asset sales.
- 10.4 A number of the Council's strategic capital investment projects are expected to complete in the near term and will then enter the mobilisation and operational phase. The business case for each project included estimates of operating costs, income generation, including from commercial leases, and in some instances debt financing costs. For the purposes of the 2022/23 budget these have been reflected based on the latest information available on the projects and updating assumptions where appropriate. The position will be closely monitored over the coming months so as to inform any revisions required to income/ cost estimates that needs to be taken into account for future financial planning.
- 10.4 The amount of office space required by the Council at Causeway House was previously reduced. The available space that was created is currently fully occupied with four tenants (3 private sector businesses and Essex County Council); however, notice has been received for the termination of a number of these leases. The Council is therefore exploring the potential for alternative tenants to occupy the building, alongside reviewing its own accommodation needs in light of the move to hybrid working by staff.
- 10.5 The proposed Capital Programme also provides for a number of projects/schemes including provision for disabled facility grants, works to a number of council owned properties and land, and substantial reinvestment in the ICT infrastructure. Financing of these is mainly from capital receipts/ reserves. 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 number of earmarked reserves set up for a number of reasons:

- To provide a source of capital funding;
- To manage risks;
- To provide medium term financial stability;
- 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 As part of the 2022/23 budget process, a review of existing earmarked reserves was undertaken with the aim of identifying reserves no longer required for their original purposes; any opportunities to reprioritise amounts held in reserves to fund key priorities; and to identify any amounts that should be transferred back to their original source, e.g. General Fund unallocated balance or New Homes Bonus reserve.

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

12.1 The Council’s external debt consists of two loans totalling £6m which, subject to any lender options being exercised, mature in 2042. The average annual rate of interest payable on the debt is 4.7%. Variation of the rate of interest rests with the Lender. If the Lender requests an increase in the rate the Council can refuse and repay the loans. The Council can seek to negotiate early repayment with the Lender. With interest rates expected to remain low for the foreseeable future it is unlikely that the lender will exercise their option. As such the Council previously agreed and entered into a variety of investment opportunities to achieve improved returns which are being used to offset the interest payable on the loans. The budgets of the income generated from the investments are shown net of the annual repayment of the principal sum used to finance the schemes.

12.2 A number of strategic capital projects include proposals to meet part of the financing from increasing prudential borrowing. Some of this increased borrowing requirement is temporary as schemes are expected to generate capital receipts which will be applied towards their financing. In other cases, borrowing costs will be repaid through commercial lease arrangements 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 course of the year, such that the Council’s average investments are expected to be c£59m during 2021/22. Current projections show that the level of investments is expected to vary over the medium-term. However, this

forecast is subject to a high degree of fluctuation as they depend on a complex mix of revenue and capital cash flows and levels of related balances and reserves. A total of £19m has been invested in pooled funds which are being held as long-term investments. These investments are also currently subject to statutory regulations which means that currently up to the period ending 31 March 2023, any change in the market value of these investments (+/-) are not charged to the General Fund revenue account, and instead are only realised if investments are sold. The balance of monies available for investment will be placed for relatively short periods in call accounts, the Debt Management Office Account, money market funds or deposited with Lloyds Bank, the Council's banking services provider.

- 12.4 The Council Taxbase for the current year included an allowance for variation of 1%, which allowed for a number of changes from take-up of the Local Council Tax Support scheme; changes in discounts on empty dwellings and second homes. After review it is considered appropriate to maintain this allowance at 1% for 2022/23.
- 12.5 The Collection Fund balance at 31 March 2022 is estimated to be £1.6m in relation to Council Tax. This amount will be distributed to the Council and major precepting authorities during 2022/23. The balance in relation to Business Rates is a deficit of £7.3m which is due to Covid business rate reliefs granted in the current year that the Government had not advised should be made until after estimates of business rates income for the year had been determined. Of this total, £6.8m will be recovered in 2022/23 from the Government, major preceptors and the Council. The Council's share of this amount to be recovered is £2.7m, which will be met from the Business Rate Equalisation Reserve, which will be increased in 2021/22 by additional government grant allocated to meet the cost of Covid reliefs.
- 12.6 Historically, in-year collection rates of Council Tax and Business Rates have been good with Council Tax collection being roughly on target and Business Rates exceeding expectations. The position in the current year continues to be impacted by the pandemic; however, collection rates remain in line with those achieved in 2020/21. By comparison, collection rates remain consistently higher than those achieved by other Essex authorities based on data collated monthly from across councils. Collection performance continues to be closely monitored and reported to the Cabinet Member for Finance and Corporate Transformation on a regular basis, Cabinet on a quarterly basis in the Performance monitoring report and to each meeting of the Governance and Audit Scrutiny Committee.
- 12.7 The collection of ground rents, leases, charges for services and housing benefit overpayments and other debts has generally 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 2022/23, which has been set at the same level as 2021/22

following the Chancellor of the Exchequer's announcement in the Spending Review 2021, that the business rate multiplier would be frozen for the next year at the current level. Local authorities will be compensated for the reduction in income through additional grant.

- 12.9 The provisional Local Government Finance Settlement for 2022/23 set out the Government's intention to review the needs and resources assessments used to allocate funding across local authorities. This review is also in the context of the Government's levelling-up agenda. Therefore, a high level of uncertainty remains around the future amount of resources that will be available, including the amount of business rate income retained. Future estimates provided in the Financial Profile continue to be based on the current arrangements and will need to be kept under review as more information becomes known.

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 during the last two years, the Council has still been able to achieve a positive budget variance against its base budget. Close monitoring of spending has meant that expenditure has typically been below that budgeted. Where in-year monitoring has identified issues, appropriate corrective action will have been taken. Income levels have typically been overachieved, even when some areas have been impacted by the pandemic.
- 13.2 Where in-year budget variances are identified these are reviewed so that any potential ongoing impact, positive or negative, is taken into account in financial planning for future budgets.
- 13.3 All staffing changes are required to be approved through an establishment control process, involving the service department, human resources, finance, and the relevant Head of Service/ Director, and which includes consideration of options and their implications prior to any 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 projected outturn for the year. Where necessary the Council has shown in the past that it can apply appropriate controls on discretionary spending where in-year projections have forecast a shortfall 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 is detailed in the Constitution. A procedure of carrying forward underspends is in place, but only if there is a specific proposal and date for the delayed spend. Other underspends are added to balances. Overspends will be met from balances with reasons for the over spends being reported to the Cabinet. Following the determination of the

financial outturn for a year, the current year's budgets are reviewed to assess whether any variances in the previous year's outturn are ongoing and will impact on those budgets. Budget adjustments are also made in year, as necessary, as a result of the quarterly financial monitoring reports.

16 Adequacy of Insurance Arrangements

- 16.1 All major identified risks are covered by insurance and minor risks could be met from the Insurance reserve. The level of cover is reviewed annually.
- 16.2 The Council arranged specific insurance following the housing stock transfer to cover risks associated with property title/ land searches and environmental pollution in relation to the land and property subject to the transfer.

Requests for Capital Funding 2022/23**APPENDIX H**

Cabinet Portfolio/ Project	Amount Requested
Climate Change and the Environment	
Air Quality Monitoring Equipment ¹	30,000
Play Area Refurbishments Annual Programme	150,000
Finance and Corporate Transformation	
Technology Replacement Annual Programme	40,000
Microsoft SQL Data Management Tool Upgrade ¹	40,000
Unified Communications Infrastructure Upgrade ¹	79,000
Causeway House Server Room Gas Suppression upgrade	19,000
Causeway House CCTV Server Upgrade ¹	31,000
Causeway House Servers & Infrastructure Upgrade	359,000
Network Infrastructure Upgrade	35,000
Health and Wellbeing	
Halstead Leisure Centre - Changing rooms refurbishment.	55,000
Housing, Assets and Skills	
Planned Maintenance of Council Properties Annual Programme	456,900
Operations and Commercialisation	
Licensing Module	15,000
Corporate Customer Relationship Management and In-Cab Technology	150,000
Workshop Improvements	40,000
Total Value of Bids	1,499,900

¹ - Funded from earmarked reserves

Provisional Future Capital Requirements**APPENDIX H**

Cabinet Portfolio/ Project	Provisional Amounts Required		
	2023/24	2024/25	2025/26
Communities			
Minibus Replacement	40,000		
Climate Change and the Environment			
Housing Renovation Grants	-	40,000	40,000
Finance and Corporate Transformation			
Arcserve Backup System renewal	250,000		
Technology Replacement Annual Programme	40,000	40,000	40,000
Health and Wellbeing			
Braintree Sport & Health Club - Sports Floor replacements	90,000		
Braintree Sport & Health Club - Athletics Track LED Floodlights	40,000		
Halstead Leisure Centre - Sports Hall External Cladding		80,000	
Housing, Assets and Skills			
Planned Maintenance of Council Properties Annual Programme	589,010	553,340	439,820
Total Value of Provisional Requirements	1,049,010	713,340	519,820



CAPITAL & INVESTMENT STRATEGY 2022/23 TO 2025/26

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. With this in mind 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 [\[here\]](#).
- 2.2 Performance is measured towards the delivery of the 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.
- 3.2 All proposed new capital schemes must be supported by a business case. Bids are collated by the central finance team who calculate any associated financing costs. Management Board will review all new bids prior to their consideration by the Cabinet and Full Council.
- 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 Management Board.
- 3.4 An investment toolkit is used where appropriate to evaluate proposals:

Financial Assessment	Qualitative Assessment
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.

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

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	Provisions Forecast £m
Climate Change and the Environment	0.4	1.3	2.1	0.0	0.1	0.0	0.0
Communities	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Economic Growth	26.8	20.2	1.6	0.2	0.1	0.0	0.0
Finance & Corporate Transformation	0.2	0.2	0.7	0.4	0.0	0.0	0.0
Health & Wellbeing	0.8	0.5	0.3	0.1	0.1	0.0	0.0
Housing, Assets and Skills	1.6	9.9	5.6	0.6	0.6	0.5	0.0
Operations and Commercialisation	1.4	0.4	0.2	0.0	0.0	0.0	0.0
Planning and Infrastructure	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Provisions	0.0	0.0	0.0	0.0	0.0	0.0	8.1
Capital Salaries	0.6	0.7	0.3	0.1	0.1	0.1	0.0
Total	31.9	33.3	10.8	1.4	1.0	0.6	8.1

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 2022/23; future capital requirements that have been highlighted for 2023/24 to 2025/26; and capital provisions. The total forecast spend over the period 2021/22 to 2025/26 is £47.1m, with a further £8.1m of provisions.
- 4.4 Capital expenditure is financed by a range of sources 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

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

Table 2 Capital Programme Financing

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	Provisions Forecast £m
External sources	4.9	8.4	1.3	0.0	0.0	0.0	0.0
Own resources	15.3	15.0	6.6	3.7	3.3	3.1	8.1
Borrowing	11.7	9.9	2.9	-2.3	-2.3	-2.5	0.0
Total	31.9	33.3	10.8	1.4	1.0	0.6	8.1

4.6 The Council's Section 151 Officer will consider the most appropriate manner in which to finance 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.

4.7 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.

4.8 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

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m
Capital receipts	0.0	7.2	1.8	2.3	2.3	2.5
Annual MRP	0.5	0.5	0.8	0.8	0.6	0.6
Annual lease payments	0.2	0.1	0.0	0.0	0.0	0.0
Total Own Resources applied	0.7	7.8	2.6	3.1	2.9	3.1

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

4.10 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.

4.11 Over recent years the CFR has increased due to unfinanced expenditure on the Manor Street regeneration scheme and Horizon 120 Business Park. The CFR is expected to continue to rise before then reducing from 2023/24 as set out in Table 4:

Table 4 Prudential Indicator: Estimates of Capital Financing Requirement

	31.3.21 Actual £m	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
Capital Financing Requirement	23.8	25.9	26.3	23.2	20.3	17.2

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, an Asset Management Strategy is in place which sets out the following key objectives:

- 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; and
- Where no longer required, assets should be disposed.

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. A number of the Council's strategic capital projects generate assets that are intended for sale. Under an agreement with Greenfields Community Housing (now Eastlight) 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

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	Provisions Forecast £m
Asset sales	0.0	1.8	0.0	0.0	0.0	0.0	0.0
Asset sales (Strategic Investment)	3.4	14.1	4.2	4.2	2.5	2.5	2.5
Housing transfer further receipts	1.7	2.3	1.6	1.5	1.5	1.5	0.0
Total	5.1	18.2	5.8	5.7	4.0	4.0	2.5

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

	31.3.21 Actual £m	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
Debt (incl. lease arrangements)	8.0	7.9	16.9	16.9	16.9	16.9
CFR	23.8	25.9	26.3	23.2	20.3	17.2
Internal borrowing (-)	-15.8	-18.0	-9.4	-6.3	-3.4	-0.3

- 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 2022/23 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 particular investments to buy and the Council may request its money back at relatively short notice.

Table 7 Treasury Management Investments

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m
Pooled Funds (long-term)	18.5	19.0	19.0	19.0	19.0	19.0
Short-term investments	44.1	40.0	31.0	26.0	26.0	26.0
Total Average Investment	62.6	59.0	50.0	45.0	45.0	45.0

- 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 built up a property portfolio over many years. With the general decline in central government financial support this has led to a greater focus in recent years on optimising opportunities that arise to expand the portfolio with the aim of generating revenue income to protect front-line services. Allied to this has been an overarching district investment strategy targeted at the four key themes of: health, homes, journey, and jobs; which together will result in significant benefits to residents and businesses in across the district.
- 7.2 At 31 March 2021, the assessed value of the Council’s property portfolio was £50m; including ground leases, industrial units, offices, shops and health facilities. Work-in-progress on further property related developments amounted to £36m.
- 7.3 Through its property portfolio the Council is exposed to landlord risks, as well as potential fluctuations in property market prices. Whilst the majority 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 district investment strategy have been based on some 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 further for sale to businesses.

- 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 much 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 £4.7m at 31 March 2021, of which £1.9m 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

	2020/21 Actual	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
Financing costs (net) £k	186	159	495	505	263	263
Proportion of Budget	1.2%	1.0%	3.0%	3.1%	1.6%	1.6%

- 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

	2020/21 Actual	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
Asset Management Net Income £m	2.5	2.5	2.3	2.5	2.7	2.7
Proportion of Budget	16.4%	16.2%	14.2%	15.6%	16.4%	16.0%

- 10.3 Income is projected to reduce in 2022/23 as it is currently predicted that the new Horizon 120 Enterprise Centre will operate at a net cost in the short-term whilst income streams for this Centre develop.
- 10.4 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.
- 10.5 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 a number 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 The Leader of the Council and other Cabinet Members, along with Management Board and other key officers comprise the Investment and Development Programme Steering Group. This group has overall oversight of the investment programme co-ordinating projects as well as considering and evaluating new projects. The Steering Group also

provides strategic direction on treasury management, in particular on pooled fund investments.

- 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 a number of committees: 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					Provisions
		21/22	22/23	23/24	24/25	25/26	
		£000	£000	£000	£000	£000	
Climate Change and the Environment							
Air Quality Monitoring Equipment	30	-	30	-	-	-	-
Allotments Great Notley Country Park	70	3	67	-	-	-	-
Braintree Tree Planting Schemes	18	18	-	-	-	-	-
Car Parks - Electric Car Charger Works (DfT funded)	48	48	-	-	-	-	-
CCTV for Halstead Public Gardens	15	15	-	-	-	-	-
Cemeteries Gardens of Remembrance	50	25	25	-	-	-	-
Cemetery Memorial Repairs	103	18	45	20	20	-	-
Bulb/Tree Planting	30	30	-	-	-	-	-
Cycle Parking	27	-	27	-	-	-	-
Lakes Road Sub-Station and Electric Chargers	80	9	71	-	-	-	-
Newland Street Electric Chargers	20	20	-	-	-	-	-
Disabled Facilities Grants	1,645	750	895	-	-	-	-
Drainage Works Braintree Cemetery	96	5	91	-	-	-	-
Halstead Public Gardens inclusive Play Park	50	50	-	-	-	-	-
Handyman	4	4	-	-	-	-	-
Home Repairs Assistance	3	3	-	-	-	-	-
Hoppit Mead – Local Nature Reserve Designation	10	8	2	-	-	-	-
Housing Renovation Grants ¹	189	40	69	-	40	40	-
John Ray Park Improvements	6	6	-	-	-	-	-
Kelvedon Recreation Ground	76	-	76	-	-	-	-
Open Space Path Repairs	191	46	145	-	-	-	-
Parks & Open Spaces Infrastructure Works	38	-	38	-	-	-	-
Play Area Refurbishment Programme	263	113	150	-	-	-	-
Replacement Litter Bins	35	35	-	-	-	-	-
Replacement Park Benches	10	10	-	-	-	-	-
Rivenhall Village Hall Footpath	13	13	-	-	-	-	-
Rose Hill Park	109	-	109	-	-	-	-
Shalford Playing Field	17	-	17	-	-	-	-
Skate Park Replacements	200	-	200	-	-	-	-
Witham Town Park Entrance	52	52	-	-	-	-	-
Communities							
Maltings Lane Community Facility (Feasibility)	68	68	-	-	-	-	-
Community Transport - Minibus Replacement ¹	40	-	-	40	-	-	-
Economic Growth							
Braintree Town Centre Regeneration	13,134	13,024	111	-	-	-	-
Horizon 120 Business Park (incl. capitalised interest prov.)	5,333	4,263	708	213	149	-	-
I-Construct Innovation Centre	1,506	1,506	-	-	-	-	-
Public Realm Improvements	1,081	1,081	-	-	-	-	-
Superfast Broadband	356	356	-	-	-	-	-
Town Centre Improvements (Halstead & Witham)	746	-	746	-	-	-	-

Appendix A – Medium Term Capital Programme

Cabinet Portfolio/ Project	MTFS Period	Profile by Financial Year					Provisions
		21/22	22/23	23/24	24/25	25/26	
		£000	£000	£000	£000	£000	
Finance & Corporate Transformation							
Arcserve backup system renewal ¹	250	-	-	250	-	-	-
Business Continuity / Disaster Recovery Systems	6	6	-	-	-	-	-
Causeway House CCTV Server Upgrade	31	-	31	-	-	-	-
Causeway House Server Room Gas Suppression upgrade	19	-	19	-	-	-	-
Causeway House Servers & Infrastructure Upgrade	359	-	359	-	-	-	-
CCTV Camera Upgrade	21	16	5	-	-	-	-
Digital Services Upgrade	24	24	-	-	-	-	-
Finance system E-Procurement/ Db Capture	13	13	-	-	-	-	-
IDOX Enterprise & Mobile Working Apps	22	22	-	-	-	-	-
Microsoft Office 365	7	7	-	-	-	-	-
Microsoft SQL Data Management Tool Upgrade	40	-	40	-	-	-	-
Network Infrastructure Upgrade	35	-	35	-	-	-	-
Server Room Review	10	5	5	-	-	-	-
Technology Replacement Annual Programme	200	40	40	40	40	40	-
Unified Communications Infrastructure Upgrade	79	-	79	-	-	-	-
Website Customer Access	80	30	50	-	-	-	-
Health & Wellbeing							
Accessible Pool Pods	12	12	-	-	-	-	-
Braintree Sport & Health Club - Sports Floors ¹	90	-	-	90	-	-	-
Braintree Sport & Health Club -Athletics Track LED Floodlights ¹	40	-	-	40	-	-	-
Braintree Sports & Health Club - Resurface Artifical Grass Pitch	260	-	260	-	-	-	-
Cricket Safety Netting	21	21	-	-	-	-	-
Great Notley All Weather Pitch	47	47	-	-	-	-	-
Halstead Leisure Centre Artificial Grass Pitch	445	445	-	-	-	-	-
Halstead Leisure Centre - Changing rooms refurbishment	55	-	55	-	-	-	-
Halstead Leisure Centre -Sports Hall External Cladding ¹	80	-	-	-	80	-	-
Rickstones Play Field - Goals	5	5	-	-	-	-	-
Housing, Assets and Skills							
Horizon 120 Enterprise	13,566	9,436	4,129	-	-	-	-
Industrial Estates Improvement Fund	66	66	-	-	-	-	-
Local authority social housing grants	640	-	640	-	-	-	-
Planned Maintenance of Council Owned Assets ¹	2,853	414	857	589	553	440	-
Operations and Commercialisation							
Acquisition of 17 Light Commercial Vehicles (second hand)	96	96	-	-	-	-	-
Cordons Farm Improvements	59	59	-	-	-	-	-
Customer Relationship Management and In-Cab Technology	150	-	150	-	-	-	-
Licensing Module	15	-	15	-	-	-	-
Operations Depot Refurbishment	19	19	-	-	-	-	-
Recycling Pods	3	3	-	-	-	-	-
Utility Compaction Vehicle	173	173	-	-	-	-	-
Vehicle Workshop Improvements	15	-	15	-	-	-	-
Waste Transfer Station Resurfacing and Drainage Works	15	15	-	-	-	-	-
Workshop Improvements	40	-	40	-	-	-	-

Appendix A – Medium Term Capital Programme

Cabinet Portfolio/ Project	MTFS Period	Profile by Financial Year					Provisions
		21/22	22/23	23/24	24/25	25/26	
	£000	£000	£000	£000	£000	£000	£000
Planning and Infrastructure							
Planning Software Purchase and Installation	10	10	-	-	-	-	-
Provisions & Capital Salaries							
Provisions	8,107	-	-	-	-	-	8,107
Capital Salaries	1,315	675	340	100	100	100	-
Total	55,155	33,278	10,786	1,382	982	620	8,107

¹ Relate to or include future provisional capital requirements

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. If it becomes apparent that future sales will not be achieved in the timescales anticipated and/ or there is a reduction in market value meaning capital expenditure incurred will not be recouped, then MRP will be made based on the Asset Life Method.

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

Treasury Management Strategy 2022/23

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 2017 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.
- 2.6 Arlingclose Ltd (Arlingclose) are the Council's appointed treasury management advisors until November 2022.

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 17th December 2021, 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

	31.3.21 Actual £m	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
Capital Financing Requirement	23.8	25.9	26.3	23.2	20.3	17.2
Less: Lease Liabilities	-2.0	-1.9	-1.9	-1.9	-1.9	-1.9
Borrowing CFR	21.8	24.0	24.4	21.3	18.4	15.3
Less: External borrowing	-6.0	-6.0	-15.0	-15.0	-15.0	-15.0
Internal Borrowing	15.8	18.0	9.4	6.3	3.4	0.3
Less: Usable reserves	-52.5	-39.9	-36.1	-34.6	-34.9	-26.6
Less: Working capital	-1.5	-2.8	-1.8	-2.2	-2.1	-2.1
Investments	38.2	24.7	28.5	30.5	33.6	28.4

- 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 a number of strategic capital projects. This increased borrowing requirement is currently being met through internal borrowing, which has the effect of reducing investment balances. From 2022/23, external borrowing is projected to increase as part of the long-term financing proposals for the Manor Street regeneration and Horizon 120 Enterprise Centre projects. The decision as to whether to commit to this additional borrowing will be kept under review in light of 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 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

	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
Borrowing CFR	24.0	24.4	21.3	18.4	15.3
Less: Usable reserves	-39.9	-36.1	-34.6	-34.9	-26.6
Less: Working capital	-2.8	-1.8	-2.2	-2.1	-2.1
Plus: minimum investments	10.0	10.0	10.0	10.0	10.0
Liability Benchmark	-8.7	-3.5	-5.5	-8.6	-3.4

- 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 £6m of loans, which were taken out in 2002. The balance sheet forecast in Table 1 shows that borrowing is expected to increase from 2022/23. 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 **LOBOs:** The Council holds £6m of LOBO (Lender's Option Borrower's Option) loans where the lender has the option to propose an increase in the interest rate at set dates, following which the Council has the option to either accept the new rate or to repay the loan at no additional cost. In the current interest rate environment it is unlikely that the lender will exercise their options, although there remains an element of refinancing risk.

- 5.12 **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).
- 5.13 **Debt rescheduling:** The lender of the LOBOs may be prepared to negotiate premature redemption terms which might be agreed if this was expected to lead to an overall cost saving or a reduction in risk. The Council continues to work with Arlingclose in reviewing any opportunities for refinancing the existing loans.

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

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m
Pooled Funds (long-term)	18.5	19.0	19.0	19.0	19.0	19.0
Short-term investments	44.1	40.0	31.0	26.0	26.0	26.0
Total Average Investment	62.6	59.0	50.0	45.0	45.0	45.0

- 6.2 Cash balances in 2020/21 and 2021/22 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.
- 6.4 **Negative interest rates:** The coronavirus pandemic saw market rates, including those offered by the Debt Management Office, become negative. Since investments cannot pay negative income, negative rates will be applied by reducing the value of investments. In this event, security will be measured as receiving the contractually agreed amount at maturity, even though this may be less than the amount originally invested.
- 6.5 **Strategy:** Given the increasing risk and very low returns from short-term unsecured bank investments, the Council has in the past diversified into more

secure and/or higher yielding asset classes. This scope for increasing this diversification will be kept under review.

- 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 taken into account.
- 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 to cash at all times.
- 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
 - 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:** Revenue reserves available to cover investment losses are forecast to be around £25m at 31st March 2022, reducing over the medium term to an average of around £22m. In order that no more than 25% of available reserves will be 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 a number of 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:** Current exposure to refinancing risk of borrowing is limited to the existing LOBOs which have six-monthly call dates. Liquid funds are maintained which mitigate this risk, along with access to refinancing through PWLB, LA to LA lending, or capital markets if necessary. 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	2022/23	2023/24	2024/25
Limit on principal invested beyond year end	£15m	£10m	£5m

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 Corporate Director (Finance) believes this to be the most appropriate status.

9. **FINANCIAL IMPLICATIONS**

- 9.1 The budget for investment income in 2022/23 is £809k, based on an average investment portfolio of £50m. This represents an overall estimated return of 1.6%.
- 9.2 Interest payable on current borrowing is £282k per annum. With an increase in prudential borrowing anticipated in 2022/23, interest costs are forecast to rise by up to a further £261k on a full-year basis; however, the actual increase in cost in 2022/23 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 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 those 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 Corporate Director (Finance) 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 – 17th December 2021

1. Economic Background

- 1.1 The ongoing impact on the UK from coronavirus, together with higher inflation, higher interest rates, and the country's trade position post-Brexit, will be major influences on the Authority's treasury management strategy for 2022/23.
- 1.2 The Bank of England (BoE) increased Bank Rate to 0.25% in December 2021 while maintaining its Quantitative Easing programme at £895 billion. The Monetary Policy Committee (MPC) voted 8-1 in favour of raising rates, and unanimously to maintain the asset purchase programme.
- 1.3 Within the announcement the MPC noted that the pace of the global recovery was broadly in line with its November Monetary Policy Report. Prior to the emergence of the Omicron coronavirus variant, the Bank also considered the UK economy to be evolving in line with expectations, however the increased uncertainty and risk to activity the new variant presents, the Bank revised down its estimates for Q4 Gross Domestic Product (GDP) growth to 0.6% from 1.0%. Inflation was projected to be higher than previously forecast, with the Consumer Price Index (CPI) likely to remain above 5% throughout the winter and peak at 6% in April 2022. The labour market was generally performing better than previously forecast and the BoE now expects the unemployment rate to fall to 4% compared to 4.5% forecast previously, but notes that Omicron could weaken the demand for labour.
- 1.4 UK CPI for November 2021 registered 5.1% year on year, up from 4.2% in the previous month. Core inflation, which excludes the more volatile components, rose to 4.0% y/y from 3.4%. The most recent labour market data for the three months to October 2021 showed the unemployment rate fell to 4.2% while the employment rate rose to 75.5%.
- 1.5 In October 2021, the headline 3-month average annual growth rate for wages were 4.9% for total pay and 4.3% for regular pay. In real terms, after adjusting for inflation, total pay growth was up 1.7% while regular pay was up 1.0%. The change in pay growth has been affected by a change in composition of employee jobs, where there has been a fall in the number and proportion of lower paid jobs.
- 1.6 GDP grew by 1.3% in the third calendar quarter of 2021 according to the initial estimate, compared to a gain of 5.5% q/q in the previous quarter, with the annual rate slowing to 6.6% from 23.6%. The Q3 gain was modestly below the consensus forecast of a 1.5% q/q rise. During the quarter activity measures were boosted by sectors that reopened following pandemic restrictions, suggesting that wider spending was flat. Looking ahead, while

monthly GDP readings suggest there had been some increase in momentum in the latter part of Q3, Q4 growth is expected to be soft.

- 1.7 GDP growth in the euro zone increased by 2.2% in calendar Q3 2021 following a gain of 2.1% in the second quarter and a decline of -0.3% in the first. Headline inflation has been strong, with CPI registering 4.9% year-on-year in November, the fifth successive month of inflation. Core CPI inflation was 2.6% y/y in November, the fourth month of successive increases from July's 0.7% y/y. At these levels, inflation is above the European Central Bank's target of 'below, but close to 2%', putting some pressure on its long-term stance of holding its main interest rate of 0%.
- 1.8 The US economy expanded at an annualised rate of 2.1% in Q3 2021, slowing sharply from gains of 6.7% and 6.3% in the previous two quarters. In its December 2021 interest rate announcement, the Federal Reserve continue to maintain the Fed Funds rate at between 0% and 0.25% but outlined its plan to reduce its asset purchase programme earlier than previously stated and signalled they are in favour of tightening interest rates at a faster pace in 2022, with three 0.25% movements now expected.

2. Credit Outlook

- 2.1 Since the start of 2021, credit default swap (CDS) prices for the larger UK banks have remained low throughout the year up until mid-November when the emergence of Omicron caused them to rise modestly. However, the generally improved economic outlook during 2021 helped bank profitability and reduced the level of impairments many had made as provisions for bad loans. However, the relatively recent removal of coronavirus-related business support measures by the government means the full impact on bank balance sheets may not be known for some time.
- 2.2 The improved economic picture during 2021 led the credit rating agencies to reflect this in their assessment of the outlook for the UK sovereign as well as several financial institutions, revising them from negative to stable and even making a handful of rating upgrades.
- 2.3 Looking ahead, while there is still the chance of bank losses from bad loans as government and central bank support is removed, the institutions on the Authority's counterparty list are well-capitalised and general credit conditions across the sector are expected to remain benign. Duration limits for counterparties on the Authority's lending list are under regular review and will continue to reflect economic conditions and the credit outlook.

3. Interest Rate Forecast

- 3.1 Arlingclose is forecasting that Bank Rate will continue to rise in calendar Q1 2022 to subdue inflationary pressures and the perceived desire by the BoE to move away from emergency levels of interest rates.
- 3.2 Investors continue to price in multiple rises in Bank Rate over the next forecast horizon, and Arlingclose believes that although interest rates will rise again, the increases will not be to the extent predicted by financial markets. In the near-term, the risks around Arlingclose's central case are to the upside while over the medium-term the risks become more balanced.
- 3.3 Yields are expected to remain broadly at current levels over the medium-term, with the 5, 10 and 20 year gilt yields expected to average around 0.65%, 0.90%, and 1.15% respectively. The risks around for short and medium-term yields are initially to the upside but shifts lower later, while for long-term yields the risk is to the upside. However, as ever there will almost certainly be short-term volatility due to economic and political uncertainty and events.

4. Detailed Interest Rate Forecast

4.1 Underlying assumptions:

- The global recovery from the pandemic has entered a more challenging phase. The resurgence in demand has led to the expected rise in inflationary pressure, but disrupted factors of supply are amplifying the effects, increasing the likelihood of lower growth rates ahead. The advent of the Omicron variant of coronavirus is affecting activity and is also a reminder of the potential downside risks.
- Despite relatively buoyant activity survey data, official GDP data indicates that growth was weakening into Q4 2021. Other data, however, suggested continued momentum, particularly for November. Retail sales volumes rose 1.4%, PMIs increased, and the labour market continued to strengthen. The end of furlough did not appear to have had a significant impact on unemployment. Wage growth is elevated.
- The CPI inflation rate rose to 5.1% for November and will rise higher in the near term. While the transitory factors affecting inflation are expected to unwind over time, policymakers' concern is persistent medium term price pressure.
- These factors prompted the MPC to raise Bank Rate to 0.25% at the December meeting. Short term interest rate expectations remain elevated.
- The outlook, however, appears weaker. Household spending faces pressures from a combination of higher prices and tax rises. In the

immediate term, the Omicron variant has already affected growth – Q4 and Q1 activity could be weak at best.

- Longer-term government bond yields remain relatively low despite the more hawkish signals from the BoE and the Federal Reserve. Investors are concerned that significant policy tightening in the near term will slow growth and prompt the need for looser policy later. Geo-political and coronavirus risks are also driving safe haven buying. The result is a much flatter yield curve, as short-term yields rise even as long-term yields fall.
- The rise in Bank Rate despite the Omicron variant signals that the MPC will act to bring inflation down whatever the environment. It has also made clear its intentions to tighten policy further. While the economic outlook will be challenging, the signals from policymakers suggest their preference is to tighten policy unless data indicates a more severe slowdown.

4.2 **Forecast:**

- The MPC will want to build on the strong message it delivered in December 2021 by tightening policy despite Omicron uncertainty.
- Arlingclose therefore expects Bank Rate to rise to 0.50% in Q1 2022, but then remain there. Risks to the forecast are initially weighted to the upside, but becoming more balanced over time. The Arlingclose central forecast remains below the market forward curve.
- Gilt yields will remain broadly flat from current levels. Yields have fallen sharply at the longer end of the yield curve, but expectations of a rise in Bank Rate have maintained short term gilt yields at higher levels.
- Easing expectations for Bank Rate over time could prompt the yield curve to steepen, as investors build in higher inflation expectations.
- The risks around the gilt yield forecasts vary. The risk for short and medium term yields is initially on the upside but shifts lower later. The risk for long-term yields is weighted to the upside.

	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24
Official Bank Rate													
Upside risk	0.00	0.00	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Arlingclose Central Case	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Downside risk	0.00	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25
3-month money market rate													
Upside risk	0.05	0.05	0.25	0.35	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Arlingclose Central Case	0.25	0.55	0.55	0.60	0.60	0.60	0.60	0.65	0.65	0.65	0.65	0.65	0.65
Downside risk	0.00	-0.25	-0.25	-0.30	-0.30	-0.30	-0.30	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35
5yr gilt yield													
Upside risk	0.00	0.35	0.45	0.55	0.55	0.55	0.55	0.55	0.55	0.50	0.50	0.45	0.45
Arlingclose Central Case	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.65	0.70	0.75	0.75
Downside risk	-0.10	-0.20	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.30	-0.35	-0.40	-0.40
10yr gilt yield													
Upside risk	0.10	0.25	0.35	0.40	0.45	0.50	0.50	0.50	0.50	0.50	0.55	0.55	0.55
Arlingclose Central Case	0.80	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.90	0.90	0.95	0.95
Downside risk	-0.10	-0.25	-0.30	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35	-0.40	-0.40	-0.40	-0.40
20yr gilt yield													
Upside risk	0.30	0.40	0.45	0.45	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Arlingclose Central Case	1.00	1.05	1.10	1.10	1.10	1.10	1.15	1.15	1.15	1.20	1.20	1.20	1.20
Downside risk	-0.15	-0.30	-0.35	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.45	-0.45	-0.45	-0.45
50yr gilt yield													
Upside risk	0.25	0.30	0.40	0.45	0.45	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Arlingclose Central Case	0.70	0.75	0.80	0.85	0.90	0.95	1.00	1.05	1.05	1.10	1.10	1.15	1.15
Downside risk	-0.15	-0.30	-0.35	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.45	-0.45	-0.45	-0.45

PWLB Standard Rate (Maturity Loans) = Gilt yield + 1.00%

PWLB Certainty Rate (Maturity Loans) = Gilt yield + 0.80%

PWLB Infrastructure Rate (Maturity Loans) = Gilt yield + 0.60%

FINANCIAL LIMITS

The following Authority wide limits are reviewed annually and are still considered appropriate.

Revenue Virement

The levels of authorisation for budget head revenue virements are:

Financial Limits	Virement to be approved by:				
	Chief Officer	Section 151 Officer	Cabinet Portfolio Member	Cabinet	Council
Up to £10,000	Y (Notification to Head of Finance)	Y	Y	Y	Y
£10,001-£25,000	Y (In consultation with the S.151 Officer and the relevant Corporate Director)	Y (In consultation with the relevant Corporate Director)	Y	Y	Y
£25,001-£50,000			Y	Y	Y
£50,001-£100,000				Y	Y
Over £100,001					Y

Note: These limits apply to the budget head (this means CIPFA subjective budget group total e.g. employees, supplies and services, etc.), which is being increased.

In addition, virements are subject to the following requirement:-

APPENDIX K

If more than one virement action is required on a single budget head in a financial year, then the accrued value of such virement action shall be in line with the level of authorisation as detailed above.

The exceptions to the above framework are that:

- a) Virement is not permitted in relation to capital finance charges on service committees or where a proposal would adversely affect the long term revenue commitments of the Council.
- b) The Cabinet approval is not required when the virement is between an income head and an expenditure head which are directly related and is approved by the Section 151 Officer.
- c) These virement rules are not applicable between the revenue account and capital programme.

An approved income/expenditure head will be defined each year as part of the budget approval.

Capital Virement

The levels of authorisation for virement of capital programme provision are:

	Virement	to be	approved	by:
Current Limits	Section 151 Officer	Cabinet Portfolio Member	Cabinet	Council
Up to £50,000	Y (In consultation with the relevant Corporate Director)	Y	Y	Y
£50,001 to £100,000		Y	Y	Y
£100,001 to £250,000			Y	Y
Over £250,001				Y

Note: The limits apply to the programme head being increased.

Debts and Stock Write-offs

Chief Officers shall submit a request to write off a debt and materials surplus to a department's requirements, subject to the limits and approvals prescribed below. The Section 151 Officer shall issue procedures for the authorisation and recording of the debts to be written off.

	Write off	to be	approved	by:
Current Limits	Section 151 Officer	Cabinet Portfolio Member	Cabinet	Council
Up to £25,000	Y	Y	Y	Y
£25,001 to £50,000		Y	Y	Y
£50,001 to £100,000			Y	Y
Over £100,001				Y

The exception to the above framework is that:

The Section 151 Officer has delegated authority to write off debts for reason of bankruptcy, insolvency and ceased trading without limit.

Discretionary Business Rates Retail, Leisure and Hospitality Relief Scheme for 2022/2023

1. Background

- 1.1 The Government announced in the Budget on 27 October 2021, that it will provide a new business rates relief scheme the Retail, Leisure and Hospitality Scheme which will provide eligible, occupied, retail, hospitality and leisure properties with a 50% relief, up to a cash cap limit of £110,000 per business. Relief will be applied to business rate accounts after mandatory reliefs and other discretionary reliefs (already funded by section 31 grants) have been applied, but before those reliefs where local authorities have used their wider discretionary relief powers introduced by the Localism Act 2011.
- 1.2 As this is a temporary measure for 2022/23 only, the Government is not changing the legislation around the reliefs available to properties. Instead the Government will, in line with the eligibility criteria set out in guidance, reimburse local authorities that use their discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended) to grant relief. It is for individual local billing authorities to adopt a local scheme and determine in each individual case when, having regard to the guidance, to grant relief under this scheme. Central government will fully reimburse local authorities for the local share of the discretionary relief.
- 1.3 The former categories of discretionary relief prior to the Localism Act 2011 (i.e. charitable/community amateur sports clubs/rural etc. top up and not for profit) are to be applied first in the sequence of discretionary reliefs and, therefore, before the Retail, Leisure and Hospitality Scheme.

2. Which properties will benefit from relief?

- 2.1 Properties that will benefit from the relief will be occupied hereditaments that are wholly or mainly being used as:
 - i. shops, restaurants, cafes and drinking establishments, cinemas or live music venues; or
 - ii. for assembly or leisure; or
 - iii. as hotels, guest & boarding premises or self-catering accommodation.

And that

- i. the ratepayer for each chargeable day has not refused the relief for the eligible hereditament. Ratepayers can refuse the relief anytime up to 30 April 2023. The ratepayer cannot withdraw their refusal for either all or part of the financial year.
- ii. relief cannot be granted to Braintree District Council or certain precepting authorities (parish or county councils)

2.2 Shops, restaurants, cafes and drinking establishments are considered to include:

i) Hereditaments that are being used for the sale of goods to visiting members of the public:

- Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc)
- Charity shops
- Opticians

- Post offices
- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
- Car/ caravan show rooms
- Second hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)

ii) Hereditaments that are being used for the provision of the following services to visiting members of the public:

- Hair and beauty services (such as: hair dressers, nail bars, beauty salons, tanning shops, etc)
- Shoe repairs/ key cutting
- Travel agents
- Ticket offices e.g. for theatre
- Dry cleaners
- Launderettes
- PC/ TV/ domestic appliance repair
- Funeral directors
- Photo processing
- Tool hire
- Car hire

iii) Hereditaments that are being used for the sale of food and/ or drink to visiting members of the public:

- Restaurants
- Takeaways
- Sandwich shops
- Coffee shops
- Pubs
- Bars

iv) Hereditaments which are being used as cinemas

v) Hereditaments that are being used as live music venues:

- Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
- Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
- There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would

expect this would be clear in most circumstances, guidance on this may be found in [Chapter 16 of the statutory guidance](#) issued in April 2018 under section 182 of the Licensing Act 2003.

2.3 Assembly and leisure establishments are considered to include:

i) Hereditaments that are being used for the provision of sport, leisure and facilities to visiting members of the public

- Sports grounds and clubs
- Museums and art galleries
- Sport and leisure facilities
- Theatres
- Tourist attractions
- Gyms

ii) Hereditaments that are being used for the assembly of visiting members for the public

- Public halls
- Clubhouses, clubs and institutions

2.4 Hotels, guest & boarding premises or self-catering accommodation are considered to include:

i) Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:

- Hotels, guest and boarding houses
- Holiday homes
- Caravan parks and sites

To qualify for the relief the hereditament should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

2.5 The list above sets out the types of uses that will be considered to be qualifying uses eligible for this scheme. The list is not intended to be exhaustive as it would be impossible to list the many and varied retail uses that exist. There will also be mixed uses. However, it is intended to be a guide as to the types of uses that the Council considers will qualify for the purpose of this policy.

2.6 The list below sets out the types of uses that are not considered to be retail use for the purpose of this relief.

i) Hereditaments that are being used for the provision of the following services to visiting members of the public:

- Financial services (e.g. banks, building societies, cash points, bureaux de change, payday lenders, betting shops, pawn brokers)
- Other services (e.g. estate agents, letting agents, employment agencies)

- Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers, tutors)
- Post office sorting offices

ii) Hereditaments that are not reasonably accessible to visiting members of the public.

- 2.7 Where there is doubt, the Council will exercise its discretion with reference to the above and knowledge of the local tax base.

3. How much relief is available?

- 3.1 Subject to the £110,000 cash cap per business, the total amount of relief available for each property for 2022/23 under this scheme is 50% of the chargeable amount, after mandatory reliefs and other discretionary reliefs (funded by government grants) have been applied, excluding those where the Council has used its discretionary relief powers introduced by the Localism Act which are not funded by government.
- 3.2 The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The relief will be applied against the net bill after all other reliefs. The amount of relief awarded will be recalculated in the event of a change of circumstances and relief is subject to the property's continuing eligibility.
- 3.3 Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties, subject to the maximum £110,000 cash cap, per business.
- 3.4 The Retail Hospitality and Leisure Scheme is likely to amount to subsidy. Any relief provided by the authority under this scheme will need to comply with the UK's domestic and international subsidy control obligations which is further explained in government guidance for the scheme, available [here](#). In those cases where it is clear to the authority that the ratepayer is likely to breach the cash cap or the Small Amounts of Financial Assistance limit then the authority will automatically withhold the relief.

Discretionary Business Rates Relief Scheme: Extension of Transitional Relief and Supporting Small Business (SSB) relief for small and medium properties for 2022/23

1. Background

- 1.1 At the Budget on 27 October 2021 the Government announced that it would extend the current transitional relief scheme and the supporting small business (SSB) scheme for one year to the end of the current revaluation cycle. The extension of the scheme would help those ratepayers who were faced with higher bills as a result of the revaluation. The original transitional scheme was due to end 31 March 2022 which would have resulted in a small number of ratepayers facing a jump to their full rates bill from 1st April 2022.
- 1.2 The scheme will restrict increases in bills to 15% for businesses with small properties (up to and including £20,000 rateable value) and 25% for medium properties (up to and including £100,000 rateable value).
- 1.3 As this is a temporary measure for 2022/23 only, the Government is not changing the legislation around transitional relief. Instead the Government will, in line with the eligibility criteria set out in guidance, reimburse local authorities that use their discretionary relief powers, under section 47 of the Local Government Finance Act 1988, to grant relief. It is for individual local billing authorities to adopt a local scheme and determine in each individual case when, having regard to the guidance, to grant relief under section 47. Central government will fully reimburse local authorities for the local share of the discretionary relief.

2. Which properties will benefit from relief?

- 2.1 Properties that will benefit are those with a rateable value up to and including £100,000 who would have received transitional relief and/or SSB in 2022/23. In line with the existing thresholds in the transitional relief scheme, the £100,000 rateable value threshold should be based on the rateable value shown for 1 April 2017 or the substituted day in cases of splits and mergers.
- 2.2 This policy does not apply to those businesses in downward transition to lower bills - they will fall to their full bill on 1 April 2022.

3. How much relief is available?

- 3.1 Central Government will fund discretionary relief to ensure eligible properties receive the same level of protection they would have received had the statutory transitional relief scheme and SSB scheme extended into 2022/23.
- 3.2 The practical effects of the transitional relief scheme will be assumed to remain as it is in the current statutory scheme (As prescribed in the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 No. 1265) except that:
 - a. the cap on increases for small properties (with a rateable value of less than or equal to £20,000) in 2022/23 will be assumed to be 15% (before the increase for the change in the multiplier). Specifically, X in regulation 10(6) for the year commencing 1 April 2022 will be assumed to be 115. Q in regulation 10(12) will be assumed to be 1, and

- b. the cap on increases for other properties (up to and including £100,000 rateable value) in 2022/23 will be assumed to be 25% (before the increase for the change in the multiplier). Specifically, X in regulation 10(4) for year commencing 1 April 2022 will be assumed to be 125. Q will be assumed to be 1.

- 3.3 The SSB scheme will be assumed to remain as it is in the current non-statutory scheme with a percentage cap in 2022/23 of 15% plus inflation (or a cash value increase of £600 if greater).
- 3.4 The amount of relief awarded will be recalculated in the event of a change of circumstances and relief is subject to the property's continuing eligibility. If a property's rateable value changes so that it is no longer eligible, the relevant chargeable amount will be recalculated to reflect that fact. This includes where the change in the rateable value is backdated.

4. Subsidy control

- 4.1 The extension of transitional relief and Supporting Small Business (SSB) relief scheme is likely to amount to subsidy. Any relief provided by Local Authorities under this scheme will need to comply with the UK's domestic and international subsidy control obligations which is further explained in government guidance for the scheme, available [here](#). Any cases where it is clear that the ratepayer is likely to breach subsidy controls, the relief will be withheld.

APPENDIX O

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	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 obligation in S.106 agreement.	400.00	400.00	Each	
Asset Management	Room Hire Enterprise Centre	Full Conference Room per hour	54.00	54.00		
Asset Management	Room Hire Enterprise Centre	Full Conference Room per day	360.00	360.00		
Asset Management	Room Hire Enterprise Centre	Half Conference Room per hour	30.00	30.00		
Asset Management	Room Hire Enterprise Centre	Half Conference Room per day	192.00	192.00		
Asset Management	Room Hire Enterprise Centre	Meeting Room per hour	12.00	12.00		
Asset Management	Room Hire Enterprise Centre	Meeting Room per day	72.00	72.00		
Asset Management	Permit Fee	Car Park Permit at Silks Way, Braintree	450.00	450.00		
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	20.00	21.00	Each	
Community Transport	Dial-A-Ride Scheme	Social/Welfare Mileage rate per mile (paid to driver)	0.70	0.72	per mile	
Community Transport	Dial-A-Ride Scheme	Social/Welfare Mileage rate minimum fare up to 5 miles	3.50	3.60	per mile	
Community Transport	Dial-A-Ride Scheme	Social/Welfare Mileage rate per mile (paid by passenger) per additional passenger	0.70	0.72	Each	
Community Transport	Dial-A-Ride Scheme	Non payment of fares	3.50	3.60	Journey	
Community Transport	Minibus Hire	Casual User Annual Registration fee own driver	30.00	31.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Community Transport	Minibus Hire	Casual User Annual Registration fee volunteer driver	25.00	26.00	Each	
Community Transport	Minibus Hire	Casual User Hire Cost - Up to 100 miles (including Diesel) own driver	1.50	1.60	Each	
Community Transport	Minibus Hire	Casual User Hire Cost - Up to 100 miles (including Diesel) volunteer driver	1.50	1.60	Each	
Community Transport	Minibus Hire	Casual User Minimum Charge for Journeys up to 20 miles (including Diesel) own driver	30.00	31.00	Each	
Community Transport	Minibus Hire	Casual User Minimum Charge for Journeys up to 20 miles (including Diesel) volunteer	30.00	31.00	Each	
Community Transport	Minibus Hire	Cancellation charge of community Transport facilities where less than 5 working days notice given own driver	30.00	31.00	Each	
Community Transport	Social Car Scheme	Social Car Scheme Registration/ Renewal Fee	25.00	26.00	Each	
Community Transport	Social Car Scheme	Social/Welfare Mileage rate minimum fare per (paid to driver) up to 5 miles	3.50	3.60	Mile	
Community Transport	Social Car Scheme	Social/Welfare Mileage rate per mile (paid to driver)	0.70	0.72	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	3.50	3.60	Journey	
Corporate	Elections	Public Inspection fees - Election Expenses (per inspection)	5.00	5.00	Per inspection	Statutory Fee- No Increase for 22/23
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	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
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	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Plan Charge	280.36	308.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Inspection Charge	523.96	576.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Building Notice charge	844.51	929.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	1 Plot - Regularisation Charge	887.00	976.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Plan Charge	366.46	403.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Inspection Charge	854.70	940.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Building Notice charge	1282.21	1410.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	2 Plots - Regularisation Charge	1346.00	1481.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Plan Charge	466.20	513.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Inspection Charge	1094.10	1204.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Building Notice charge	1638.31	1802.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	3 Plots - Regularisation Charge	1720.00	1892.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Plan Charge	581.70	640.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Inspection Charge	1332.46	1466.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Building Notice charge	2009.86	2211.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	4 Plots - Regularisation Charge	2111.00	2322.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots - Plan Charge	700.36	770.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots - Inspection Charge	1520.40	1672.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots - Building Notice charge	2331.79	2565.00	Each	
Environment - Building Control	New Houses or Bungalows not exceeding 300m2 & less than 4 storeys	5 Plots -Regularisation Charge	2449.00	2694.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	New Flats -not exceeding 300m2	1 Flat - Inspection Charge	280.36	308.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	1 Flat - Plan Charge	514.50	566.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	1 Flat - Building Notice Charge	834.59	918.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	1 Flat - Regularisation Charge	877.00	965.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	2 Flats -Inspection Charge	372.76	410.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	2 Flats - Plan Charge	854.70	940.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	2 Flats -Building Notice Charge	1288.82	1418.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	2 Flats -Regularisation Charge	1353.00	1488.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	3 Flats - Inspection Charge	487.20	536.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	3 Flats - Plan Charge	1056.30	1162.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	3 Flats -Building Notice Charge	1620.67	1783.00	Each	

APPENDIX O

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	New Flats -not exceeding 300m2	3 Flats - Regularisation Charge	1702.00	1872.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	4 Flats -Inspection Charge	581.70	640.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	4 Flats -Plan Charge	1245.30	1370.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	4 Flats - Building Notice Charge	1918.36	2110.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	4 Flats - Regularisation Charge	2014.00	2215.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	5 Flats - Inspection Charge	672.00	739.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	5 Flats - Plan Charge	1412.26	1553.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	5 Flats - Building Notice Charge	2188.46	2407.00	Each	
Environment - Building Control	New Flats -not exceeding 300m2	5 Flats - Regularisation Charge	2297.00	2527.00	Each	
Environment - Building Control	Conversion to a single dwelling	Plan Charge	226.80	249.00	Each	
Environment - Building Control	Conversion to a single dwelling	Inspection Charge	589.06	648.00	Each	

Fees & Charges - Proposed 2022/23

APPENDIX O

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	Conversion to a single dwelling	Building Notice charge	856.64	942.00	Each	
Environment - Building Control	Conversion to a single dwelling	Regularisation Charge	900.00	990.00	Each	
Environment - Building Control	Conversion in to a single Flat	Plan Charge	259.36	285.00	Each	
Environment - Building Control	Conversion in to a single Flat	Inspection Charge	542.86	597.00	Each	
Environment - Building Control	Conversion in to a single Flat	Building Notice charge	842.32	927.00	Each	
Environment - Building Control	Conversion in to a single Flat	Regularisation Charge	884.00	972.00	Each	
Environment - Building Control	Notifiable Electrical works - (Where a satisfactory certificate will not be issued by a Part P registered electrician)	This charge relates to a first pre-plaster inspection and final testing on completion for regularisation	280.36	308.00	Each	
Environment - Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m²	Plan Charge	202.14	222.00	Each	
Environment - Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m²	Inspection Charge	391.37	431.00	Each	
Environment - Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m²	Building Notice charge	623.18	685.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	Works to a single dwelling - extension or new build - floor area not exceeding 40m ²	Regularisation Charge	654.00	719.00	Each	
Environment - Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m ² but not exceeding 100m ²	Plan Charge	202.14	222.00	Each	
Environment - Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m ² but not exceeding 100m ²	Inspection Charge	581.69	640.00	Each	
Environment - Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m ² but not exceeding 100m ²	Building Notice charge	823.01	905.00	Each	
Environment - Building Control	Works to a single dwelling - extension or new build - floor area exceeding 40m ² but not exceeding 100m ²	Regularisation Charge	864.00	950.00	Each	
Environment - Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area not exceeding 40m ² .	Plan Charge	223.64	246.00	Each	
Environment - Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area not exceeding 40m ² .	Inspection Charge	444.06	488.00	Each	
Environment - Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area not exceeding 40m ² .	Building Notice charge	701.09	771.00	Each	
Environment - Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area not exceeding 40m ² .	Regularisation Charge	736.00	810.00	Each	
Environment - Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area exceeding 40m ² .up to 100m ²	Plan Charge	223.64	246.00	Each	
Environment - Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area exceeding 40m ² .up to 100m ²	Inspection Charge	658.02	724.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area exceeding 40m2.up to 100m2	Building Notice charge	925.75	1018.00	Each	
Environment - Building Control	Separate extension with some part 2 or 3 storeys in height and with a total floor area exceeding 40m2.up to 100m2	Regularisation Charge	972.00	1069.00	Each	
Environment - Building Control	A building or extension comprising SOLELY of a garage, carport or store- total floor area not exceeding 100m²	Plan Charge	155.90	171.00	Each	
Environment - Building Control	A building or extension comprising SOLELY of a garage, carport or store- total floor area not exceeding 100m²	Inspection Charge	311.81	343.00	Each	
Environment - Building Control	A building or extension comprising SOLELY of a garage, carport or store- total floor area not exceeding 100m²	Building Notice charge	491.10	540.00	Each	
Environment - Building Control	A building or extension comprising SOLELY of a garage, carport or store- total floor area not exceeding 100m²	Regularisation Charge	516.00	568.00	Each	
Environment - Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m²	Plan Charge	156.98	173.00	Each	
Environment - Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m²	Inspection Charge	364.49	401.00	Each	
Environment - Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m²	Building Notice charge	547.55	602.00	Each	
Environment - Building Control	Detached non-habitable domestic building with total floor area not exceeding 50m²	Regularisation Charge	575.00	633.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	First floor & second floor loft conversions	Plan Charge	195.68	215.00	Each	Reviewed in accordance with the Building (Local Authority Charges) Regulations 2010, and reflecting higher staffing costs due to industry supply shortages
Environment - Building Control	First floor & second floor loft conversions	Inspection Charge	447.29	492.00	Each	
Environment - Building Control	First floor & second floor loft conversions	Building Notice charge	675.12	743.00	Each	
Environment - Building Control	First floor & second floor loft conversions	Regularisation Charge	709.00	780.00	Each	
Environment - Building Control	Other work (e.g. garage conversions)	Plan Charge	103.22	114.00	Each	
Environment - Building Control	Other work (e.g. garage conversions)	Inspection Charge	240.84	265.00	Each	
Environment - Building Control	Other work (e.g. garage conversions)	Building Notice charge	361.27	397.00	Each	
Environment - Building Control	Other work (e.g. garage conversions)	Regularisation Charge	379.00	417.00	Each	
Environment - Building Control	Renovation of a thermal element	Plan Charge	122.86	135.00	Each	
Environment - Building Control	Renovation of a thermal element	Inspection Charge	105.00	116.00	Each	
Environment - Building Control	Renovation of a thermal element	Building Notice charge	239.24	263.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	Renovation of a thermal element	Regularisation Charge	251.00	276.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Plan Charge	73.50	81.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Inspection Charge	105.00	116.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Building Notice charge	187.43	206.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors between 1 to 3	Regularisation Charge	196.00	216.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Plan Charge	122.86	135.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Inspection Charge	105.00	116.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Building Notice charge	239.24	263.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors greater than 3.	Regularisation Charge	251.00	276.00	Each	
Environment - Building Control	Cost of works between £0 to £2,000	Plan Charge	204.76	225.00	Each	
Environment - Building Control	Cost of works between £0 to £2,000	Inspection Charge	0.00	0.00		

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	Cost of works between £0 to £2,000	Building Notice charge	214.99	236.00	Each	
Environment - Building Control	Cost of works between £0 to £2,000	Regularisation Charge	226.00	249.00	Each	
Environment - Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Plan Charge	122.86	135.00	Each	
Environment - Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Inspection Charge	153.30	169.00	Each	
Environment - Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Building Notice charge	289.96	319.00	Each	
Environment - Building Control	Cost of work exceeding £2,000 & not exceeding £5,000 (Renewable Energy systems - 50% discount applies)	Regularisation Charge	305.00	336.00	Each	
Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Plan Charge	148.06	163.00	Each	
Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Inspection Charge	349.66	385.00	Each	
Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Building Notice charge	522.59	575.00	Each	
Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Regularisation Charge	549.00	604.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Plan Charge	259.36	285.00	Each	
Environment - Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Inspection Charge	457.80	504.00	Each	
Environment - Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Building Notice charge	753.01	828.00	Each	
Environment - Building Control	Cost of work exceeding £25,000 & not exceeding £100,000	Regularisation Charge	791.00	870.00	Each	
Environment - Building Control	Notifiable Electrical works - (Where a satisfactory certificate will not be issued by a Part P registered electrician)		280.36	308.00	Each	
Environment - Building Control	Extension or new build Single storey with floor area not exceeding 40m2	Plan Charge	224.70	247.00	Each	
Environment - Building Control	Extension or new build Single storey with floor area not exceeding 40m2	Inspection Charge	437.86	482.00	Each	
Environment - Building Control	Extension or new build Single storey with floor area not exceeding 40m2	Regularisation Charge	730.80	804.00	Each	
Environment - Building Control	Extension or new build Single storey with floor area exceeding 40m2 but not exceeding 100m2	Plan Charge	247.80	273.00	Each	
Environment - Building Control	Extension or new build Single storey with floor area exceeding 40m2 but not exceeding 100m2	Inspection Charge	597.46	657.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	Extension or new build Single storey with floor area exceeding 40m2 but not exceeding 100m2	Regularisation Charge	934.50	1028.00	Each	
Environment - Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area not exceeding 40m2	Plan Charge	234.16	258.00	Each	
Environment - Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area not exceeding 40m2	Inspection Charge	521.86	574.00	Each	
Environment - Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area not exceeding 40m2	Regularisation Charge	836.85	921.00	Each	
Environment - Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area exceeding 40m2 but not exceeding 100m2	Plan Charge	274.06	301.00	Each	
Environment - Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area exceeding 40m2 but not exceeding 100m2	Inspection Charge	697.20	767.00	Each	
Environment - Building Control	Extension or new build with some part 2 or 3 storey in height and a total floor area exceeding 40m2 but not exceeding 100m2	Regularisation Charge	1074.15	1182.00	Each	
Environment - Building Control	Alteration where the cost of work not exceeding £5,000	Plan Charge	140.70	155.00	Each	
Environment - Building Control	Alteration where the cost of work not exceeding £5,000	Inspection Charge	152.26	167.00	Each	
Environment - Building Control	Alteration where the cost of work not exceeding £5,000	Regularisation Charge	325.50	358.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (not exceeding 20 units)	Plan Charge	140.70	155.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (not exceeding 20 units)	Inspection Charge	152.26	167.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (not exceeding 20 units)	Regularisation Charge	325.50	358.00	Each	
Environment - Building Control	Renewable Energy systems (not covered by an appropriate competent persons scheme)	Plan Charge	140.70	155.00	Each	
Environment - Building Control	Renewable Energy systems (not covered by an appropriate competent persons scheme)	Inspection Charge	152.26	167.00	Each	
Environment - Building Control	Renewable Energy systems (not covered by an appropriate competent persons scheme)	Regularisation Charge	325.50	358.00	Each	
Environment - Building Control	Installation of new shop front	Plan Charge	140.70	155.00	Each	
Environment - Building Control	Installation of new shop front	Inspection Charge	152.26	167.00	Each	
Environment - Building Control	Installation of new shop front	Regularisation Charge	325.50	358.00	Each	
Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Plan Charge	184.80	203.00	Each	
Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Inspection Charge	265.66	292.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	Cost of work exceeding £5,000 & not exceeding £25,000	Regularisation Charge	497.70	547.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (exceeding 20 units)	Plan Charge	184.80	203.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (exceeding 20 units)	Inspection Charge	265.66	292.00	Each	
Environment - Building Control	Replacement of windows, roof lights, roof windows or external glazed doors (exceeding 20 units)	Regularisation Charge	497.70	547.00	Each	
Environment - Building Control	Renovation of thermal elements	Plan Charge	184.80	203.00	Each	
Environment - Building Control	Renovation of thermal elements	Inspection Charge	265.66	292.00	Each	
Environment - Building Control	Renovation of thermal elements	Regularisation Charge	497.70	547.00	Each	
Environment - Building Control	Installation of a Raised Storage Platform within an existing building	Plan Charge	184.80	203.00	Each	
Environment - Building Control	Installation of a Raised Storage Platform within an existing building	Inspection Charge	265.66	292.00	Each	
Environment - Building Control	Installation of a Raised Storage Platform within an existing building	Regularisation Charge	497.70	547.00	Each	
Environment - Building Control	Cost of works exceeding £25,000 & not exceeding £100,000	Plan Charge	266.70	293.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Building Control	Cost of works exceeding £25,000 & not exceeding £100,000	Inspection Charge	490.36	539.00	Each	
Environment - Building Control	Cost of works exceeding £25,000 & not exceeding £100,000	Regularisation Charge	835.80	919.00	Each	
Environment - Building Control	Fit out of building up to 100m2	Plan Charge	266.70	293.00	Each	
Environment - Building Control	Fit out of building up to 100m2	Inspection Charge	490.36	539.00	Each	
Environment - Building Control	Fit out of building up to 100m2	Regularisation Charge	835.80	919.00	Each	
Environment - Env Permits	Contaminated Land Enquiries	Public/Commercial Service charge (per enquiry)	145.00	150.00	Per Enquiry	
Environment - Env Permits	Application Fee	Standard Process (includes solvent emissions activities)	1650.00			
Environment - Env Permits	Application Fee	Additional fee for operating without a permit.	1188.00			
Environment - Env Permits	Application Fee	Reduced fee activities (Except VRs)	155.00			
Environment - Env Permits	Application Fee	PVR I & II combined	257.00			
Environment - Env Permits	Application Fee	Vehicle refinishers (VRs) and other Reduced fee Activities	362.00			
Environment - Env Permits	Application Fee	Reduced fee activities: Additional Fee for operating without a permit.	71.00			
Environment - Env Permits	Application Fee	Mobile screening & Crushing 1 to 2 Permits	1650.00			
Environment - Env Permits	Application Fee	Mobile screening & Crushing 3rd to 7th applications	985.00			
Environment - Env Permits	Application Fee	Mobile screening & Crushing 8th & subsequent applications	498.00			
Environment - Env Permits	Annual Subsistence Charge	Standard process Low	772.00			
Environment - Env Permits	Annual Subsistence Charge	Standard process Medium	1161.00			
Environment - Env Permits	Annual Subsistence Charge	Standard process High	1747.00			
Environment - Env Permits	Annual Subsistence Charge	Reduced fee activities Low	79.00			

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Env Permits	Annual Subsistence Charge	Reduced fee activities Medium	158.00			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	Annual Subsistence Charge	Reduced fee activities High	237.00			
Environment - Env Permits	Annual Subsistence Charge	PVR I & II combined Low	113.00			
Environment - Env Permits	Annual Subsistence Charge	PVR I & II combined Medium	226.00			
Environment - Env Permits	Annual Subsistence Charge	PVR I & II combined High	341.00			
Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) Low	228.00			
Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) Medium	365.00			
Environment - Env Permits	Annual Subsistence Charge	Vehicle refinishers (VRs) High	548.00			
Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. Low	626.00			
Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. Medium	1034.00			
Environment - Env Permits	Annual Subsistence Charge	Mobile screening & crushing plant for first & second permits. High	1551.00			
Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits. Low	385.00			
Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits Medium	617.00			
Environment - Env Permits	Annual Subsistence Charge	for the third to seventh permits. High	924.00			
Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. Low	198.00			
Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. Medium	314.00			
Environment - Env Permits	Annual Subsistence Charge	eighth & subsequent permits. High	473.00			
Environment - Env Permits	Annual Subsistence Charge	Late payment fee	52.00			
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			
Environment - Env Permits	Transfer & Surrender	Standard Process transfer	169.00			
Environment - Env Permits	Transfer & Surrender	Standard Process partial transfer	497.00			
Environment - Env Permits	Transfer & Surrender	New operator at low risk reduced fee activity	78.00			
Environment - Env Permits	Transfer & Surrender	Surrender: all Part B activities	0.00			
Environment - Env Permits	Transfer & Surrender	Reduced fee activities: transfer	47.00			
Environment - Env Permits	Transfer & Surrender	Reduced fee activities: partial transfer	47.00			
Environment - Env Permits	Temporary transfer for mobiles	First Transfer	53.00			
Environment - Env Permits	Temporary transfer for mobiles	Repeat following enforcement or warning	53.00			
Environment - Env Permits	Substantial Change	Standard process	1050.00			
Environment - Env Permits	Substantial Change	Standard process where substantial change results in a new PPC activity	1650.00			

APPENDIX O

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Env Permits	Substantial Change	Reduced fee activities	78.00			
Environment - Env Permits	Environmental Information Regulation requests	Public/Commercial Service charge	145.00	150.00	Per Enquiry	
Environment - Licensing	Licensing - HC & PH	Hackney Carriage or Private Hire Driver - 3 year	269.00	262.00	Each	Fees reviewed in accordance with relevant legislation.
Environment - Licensing	Licensing - HC & PH	Hackney Carriage or Private Hire Driver - 2 year	197.00	194.00	Each	
Environment - Licensing	Licensing - HC & PH	Hackney Carriage or Private Hire Driver - 1 year	125.00	125.00	Each	
Environment - Licensing	Licensing - HC & PH	Dual Hackney Carriage or Private Hire Driver - 3 year	269.00	262.00	Each	
Environment - Licensing	Licensing - HC & PH	Dual Hackney Carriage or Private Hire Driver - 2 year	197.00	194.00	Each	
Environment - Licensing	Licensing - HC & PH	Dual Hackney Carriage or Private Hire Driver - 1 year	125.00	125.00	Each	
Environment - Licensing	Licensing - HC & PH	Hackney Carriage Vehicle - 1 year	330.00	317.00	Each	
Environment - Licensing	Licensing - HC & PH	Private Hire Vehicle - 1 year	278.00	263.00	Each	
Environment - Licensing	Licensing - HC & PH	Drivers CRB Checks	40.00	40.00	Each	
Environment - Licensing	Licensing - HC & PH	Drivers DVLA Checks	0.00	0.00	Each	
Environment - Licensing	Licensing - HC & PH	Private Hire Operator - 5 years	444.00	442.00	Each	
Environment - Licensing	Licensing - HC & PH	Hackney Carriage Business Transfer	154.00	155.00	Each	
Environment - Licensing	Licensing - HC & PH	Change of Vehicle (inc Plate) not at renewal	85.00	89.00	Each	
Environment - Licensing	Licensing - HC & PH	Knowledge Test	25.00	35.00	Each	Fee now takes into account revision session before test
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	
Environment - Licensing	Licensing - Street Trading	Street Trading (2 days' trading per week per annum)	194.00	194.00	Each	Fees reviewed in accordance with relevant legislation.
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	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
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	
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	
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	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
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	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (5,000 to 9,000 people)	1000.00	1000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (10,000 to 14,999 Persons)	2000.00	2000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (15,000 to 19,999 people)	4000.00	4000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (20,000 to 29,999 people)	8000.00	8000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (30,000 to 39,999 people)	16000.00	16000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for exceptionally large events (40,000 to 49,999 people)	24000.00	24000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (50,000 to 59,999 people)	32000.00	32000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (60,000 to 69,999 people)	40000.00	40000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (70,000 to 79,999 people)	48000.00	48000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (80,000 to 89,999 people)	56000.00	56000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Fees for Exceptionally large events (90,000 people and over)	64000.00	64000.00	Each	
Environment - Licensing	Licensing - Licensing Act	Granting of a Personal Licence (10 years)	37.00	37.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Licensing	Licensing - Licensing Act	Temporary event notice.	21.00	21.00	Each	Statutory Fees
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	5000.00	5000.00	Each	
Environment - Licensing	Licensing - Casino	New large casino	6500.00	6500.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino	10000.00	10000.00	Each	
Environment - Licensing	Licensing - Bingo	New Bingo clubs	2000.00	2000.00	Each	
Environment - Licensing	Licensing - Bingo	Bingo clubs	600.00	600.00	Each	
Environment - Licensing	Licensing - Betting Premises	New betting premises licence	1200.00	1200.00	Each	
Environment - Licensing	Licensing - Betting Premises	Betting premises licence	300.00	300.00	Each	
Environment - Licensing	Licensing - Track	New Tracks	1000.00	1000.00	Each	
Environment - Licensing	Licensing - Track	Tracks	550.00	550.00	Each	
Environment - Licensing	Licensing - Family Entertainment Centres	New Family entertainment centre	1000.00	1000.00	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	1000.00	1000.00	Each	
Environment - Licensing	Licensing - Adult Gaming Centre	Adult gaming centre	550.00	550.00	Each	
Environment - Licensing	Licensing - Casino	Small casino -Application to vary	2500.00	2500.00	Each	
Environment - Licensing	Licensing - Casino	Small casino - Application to Transfer	1000.00	1000.00	Each	
Environment - Licensing	Licensing - Casino	Small casino - Application Re-Instatement.	1000.00	1000.00	Each	
Environment - Licensing	Licensing - Casino	Small casino - Application Provisional Statement	5000.00	5000.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Licensing	Licensing - Casino	Small casino - Application (provisional Statement holders.	1000.00	1000.00	Each	
Environment - Licensing	Licensing - Casino	Large casino -Application to vary	3000.00	3000.00	Each	
Environment - Licensing	Licensing - Casino	Large casino - Application to Transfer	1500.00	1500.00	Each	
Environment - Licensing	Licensing - Casino	Large casino - Application Re-Instatement.	1500.00	1500.00	Each	
Environment - Licensing	Licensing - Casino	Large casino - Application Provisional Statement - building not built	6500.00	6500.00	Each	
Environment - Licensing	Licensing - Casino	Large casino - Application (provisional Statement holders). Once building completed	3250.00	3250.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino -Application to vary	4125.00	4125.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino - Application to Transfer	4275.00	4275.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino - Application Re-Instatement.	4275.00	4275.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino - Application Provisional Statement	9000.00	9000.00	Each	
Environment - Licensing	Licensing - Casino	Regional casino - Application (provisional Statement holders).	6000.00	6000.00	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	1500.00	1500.00	Each	
Environment - Licensing	Licensing - Bingo	Bingo Club - Application Re-Instatement.	500.00	500.00	Each	
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	1000.00	1000.00	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	1500.00	1500.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
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	
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	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
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	
Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Grant	1520.00	1164.00	Each	
Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Renewal	562.00	441.00	Each	
Environment - Licensing	Licensing - Sex Establishment	Sex Establishment - Transfer	235.00	199.00	Each	
Environment - Licensing	Licensing - Pavement Permit	Pavement permits	327.00	300.00	Each	
Environment - Licensing	Licensing - Pavement Licence	Pavement Licence	100.00	100.00	Each	
Environment - Licensing	Licensing - Scrap Metal Dealers	(Grant Site)	466.00	453.00	Each	
Environment - Licensing	Licensing - Scrap Metal Dealers	(Grant Collectors)	273.00	277.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Licensing	Licensing - Scrap Metal Dealers	(Renewal Site)	363.00	368.00	Each	Fees reviewed in accordance with relevant legislation..
Environment - Licensing	Licensing - Scrap Metal Dealers	(Renewal Collectors)	177.00	186.00	Each	
Environment - Licensing	Licensing - Scrap Metal Dealers	(Variation Site)	118.00	119.00	Each	
Environment - Licensing	Licensing - Scrap Metal Dealers	(Variation Collectors)	118.00	119.00	Each	
Environment - Licensing	Dangerous/Wild animals	Public/Domestic User - Bi-Annual renewal Licence fees - Exclusive of vets fee	473.00	367.00	Each	
Environment - Licensing	Dangerous/Wild animals	Public/Domestic User -Initial Licence fee- Exclusive of vets fee	527.00	422.00	Each	
Environment - Licensing	Zoo (Grant)	Commercial User - Annual Licence fees - Exclusive of vets fee	560.00	562.00	Each	
Environment - Licensing	Zoo (Renewal)	Commercial User - Annual Licence fees - Exclusive of vets fee	334.00	337.00	Each	
Environment - Licensing	Zoo (Transfer)	Fee to transfer licence	84.00	85.00	Each	
Environment - Licensing	Animal Activity licence - Animal Boarding	Application fee	243.00	245.00	Combined	
Environment - Licensing	Animal Activity licence - Animal Boarding	Grant fee	123.00	124.00	Combined	
Environment - Licensing	Animal Activity licence - Selling Pets	Application fee	243.00	245.00	Combined	
Environment - Licensing	Animal Activity licence - Selling Pets	Grant fee	123.00	124.00	Combined	
Environment - Licensing	Animal Activity licence - Dog Breeding	Application fee	243.00	245.00	Combined	
Environment - Licensing	Animal Activity licence - Dog Breeding	Grant fee	123.00	124.00	Combined	
Environment - Licensing	Animal Activity licence - Hiring out horses	Application fee	243.00	245.00	Combined	
Environment - Licensing	Animal Activity licence - Hiring out horses	Grant fee	123.00	124.00	Combined	
Environment - Licensing	Animal Activity licence - Keeping animals for exhibition	Application fee	216.00	218.00	Combined	
Environment - Licensing	Animal Activity licence - Keeping animals for exhibition	Grant fee	123.00	124.00	Combined	
Environment - Licensing	Animal Activity licence - All licences	Variation to Licence/re-evaluation of risk score	106.00	107.00	Each	
Environment - Licensing	Animal Activity licence - All licences	Inspection variation to Licence/re-evaluation of risk score	141.00	143.00	Each	
Environment - Licensing	Animal Activity licence - All licences	Inspection appeal of a risk rating	141.00	143.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment - Licensing	Animal Activity licence - All licences	Variation to reduce licensable activities or numbers of animals	106.00	107.00	Each	
Environment - Licensing	Animal Activity licence - All licences	Transfer	106.00	107.00	Each	
Environment	Pest Control	Commercial Visits - Eradication fees (per visit) Wasps & hornets only	109.99	115.00	Each	Proposed charge Increase reflects increased costs from restrictions on pesticides - new pesticide and application methods have to be adopted
Environment	Pest Control	Commercial Visits - Eradication fees (per visit) Wasps & hornets only- each additional nest	30.00	30.00	Each	To encourage take-up of longer term contracts rather than this one course option.
Environment	Pest Control	Commercial Visits - Eradication fees (Rodents)	255.00	270.00	One course of treatment - 4 visits	
Environment	Pest Control	Commercial Visits - Eradication fees (Rodents) additional visits to existing contract. NOT SINGLE USE	80.00	85.00	per visit	
Environment	Pest Control	Commercial - Advisory/call out visit, no treatment	55.00	60.00	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	25.00	30.00	Each	Proposed charge to reflect increased costs from restrictions on pesticides - new pesticide and application methods have to be adopted
Environment	Pest Control	Domestic - Eradication fees (per visit) Fleas & Wasps additional charge for Out of hours visit.	25.00	30.00	Each	
Environment	Pest Control	Domestic - Eradication fees (per visit) Wasps/Hornets	60.00	65.00	Each	
Environment	Pest Control	Domestic - Eradication fees 'Rats & Mice	60.00	65.00	Each	Benchmarked to other LA charges.
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	60.00	95.00	Each	Previously charged at same rate as Wasp treatments - now a new separate charge to better reflect costs of flea pesticide and higher application and treatment costs
Environment	Pest Control	Domestic - Eradication fees (per visit) Fleas 4-5 Bed House	60.00	115.00	Each	
Environment	Basic food Hygiene course	Public/Commercial Course fees (one day course)	61.00	63.00	One day course fee	

APPENDIX O

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Environment	Export Health Certificate (excluding exports to NI / Europe)	Commercial - certification request	68.00	70.00	License Fee	May be subject to change following EU Exit.
Environment	Export Health Certificate (exports to NI or Europe)	Commercial - certification request	0.00	40.00	Per hour	New requirement following EU EXIT. Charges include production of certification and sampling
Environment	House in Multiple Occupation - Licensing (New Application)	Licensing Fee (application fee only)	390.00	410.00	Per Application	
Environment	House in Multiple Occupation - Issue of License	Maintenance & monitoring of licence fee. one off with up to 5 year life	300.00	310.00		
Environment	House in Multiple Occupation - Renewal of Licence	Licensing Fee	365.00	380.00	License Fee	
Environment	Inspection of Premises for Visa Requirements	Inspection Fee	120.00	125.00	Per hour	
Environment	Additional Operator - Acupuncture/ Tattooing/ Electrolysis/ Ear/Body piercing /Semi Permanent Tattooing	Commercial - Licence fees (per PERSON)	29.00	40.00	Additional Operator	Cover cost of inspection
Environment	Premises + 1 Operator Acupuncture/Tattooing/ Electrolysis/ Ear/ Body piercing/Semi-Permanent Tattooing	Commercial - Licence fees (per PREMISES)	110.00	125.00	Per Premises	
Environment	Water analysis	Risk Assessment	35.00	38.00	Per hour	No increase in past few years.
Environment	Water analysis	Sampling visit	45.00	55.00		Sampler is now required to be qualified to ISO /IEC17024 standards
Environment	Water analysis	Investigation	35.00	38.00	Per hour	No increase in past few years
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.	150.00	155.00	Each visit	
Environment	voluntary surrender of food	certification request	0.00	40.00	Per hour	New charge to enable cost recovery
Housing	Rent	Bradford Street (1 bed flat)	76.62	78.92	Per Week	
Housing	Rent	Bradford Street (Bedsit)	65.00	66.95	Per Week	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Housing	Service Charges	Fuel - Bradford Street	16.87	17.38	Per Week	
Housing	Service Charges	Water - Bradford Street (1 bed flat)	To be invoiced based on actuals	7.62	Per Week	
Housing	Service Charges	Water - Bradford Street (Bedsit)	To be invoiced based on actuals	5.31	Per Week	
Land Charges	Full Search	All registered local land charges (LLC1) + list of enquiries from other internal & external departments (CON29)	128.00	134.00	Per search	Fees benchmark favourably against other LA's
Land Charges	CON29O	Optional enquiries	24.00	24.00	Per question	
Land Charges	LLC1 form only	All registered local land charges	20.00	20.00	Per form	
Land Charges	Extra Parcels	Properties on land in addition to the principal property.	24.00	24.00	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	24.00	Per request	
Land Charges	Commercial Full Search	All registered local land charges (LLC1) + list of enquiries from other internal & external departments (CON29)	New Charge	200.00	Per search	
Land Charges	Commercial Con29O	Optional enquiries	New Charge	24.00		
Land Charges	Commercial LLC1 form only	All registered local land charges	New Charge	20.00		
Land Charges	Commercial Extra Parcels	Properties on land in addition to the principal property.	New Charge	24.00		
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.	New Charge	24.00		
Operations	Allotments	Rental of Allotments	0.44	0.46	M²	Rounded up to min. 3% increase.
Operations	Cemeteries	Cancellation/amendment of confirmed burial arrangements	102.00	105.00	Each	
Operations	Cemeteries	Exhumation Fee	1444.00	1487.00	Each	
Operations	Cemeteries	Use of Cemetery Chapel	136.00	140.00	Each	
Operations	Cemeteries	Family search of burial records	17.50	18.00	per hour	
Operations	Cemeteries	Burials				
Operations	Cemeteries	Interments - Under 18 years of age	No charge	No charge		
Operations	Cemeteries	Interments - Adult Single plot (depth)	539.00	555.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Operations	Cemeteries	Interments - Adult Double plot (depth)	698.00	718.00	Each	
Operations	Cemeteries	Interments - Fixed shoring and slatted boards.	101.00	104.00	Per plot	
Operations	Cemeteries	Interments - body part	145.00	149.50	Each	
Operations	Cemeteries	Cremated Remains				
Operations	Cemeteries	Interment - Under 18 years of age	No charge	No charge		
Operations	Cemeteries	Interment - 18 +	160.00	165.00	Each	
Operations	Cemeteries	Interment of Cremated Remains with a Full Burial	76.00	78.25	Each	
Operations	Cemeteries	Two individual remains in one casket	210.00	216.00	Each	
Operations	Cemeteries	Two interments in one plot	210.00	216.00	Each	
Operations	Cemeteries	All interment fees where the deceased is a non-resident of the Braintree District	Double fees apply	Double fees apply		
Operations	Cemeteries	Exclusive Right of Burial (ERB)				
Operations	Cemeteries	ERB under 18 Grave next in rotation	229.00	236.00	Each	
Operations	Cemeteries	ERB under 18 Grave selected by customer	297.00	306.00	Each	
Operations	Cemeteries	ERB 18+ Grave next in rotation	824.00	848.00	Each	
Operations	Cemeteries	ERB 18+ Grave selected by customer	1070.00	1102.00	Each	
Operations	Cemeteries	Transfer of ERB certificate	56.00	57.70	Each	
Operations	Cemeteries	Exclusive Right of Cremated Remains				
Operations	Cemeteries	ERCR under 18 - Grave next in rotation	229.00	236.00	Each	
Operations	Cemeteries	ERCR under 18 - Grave selected by customer	297.00	306.00	Each	
Operations	Cemeteries	ERCR 18+ Grave next in rotation	229.00	236.00	Each	
Operations	Cemeteries	ERCR 18+ Grave selected by customer	297.00	306.00	Each	
Operations	Cemeteries	Transfer of ERCR certificate	56.00	57.70	Each	
Operations	Cemeteries	Grave Maintenance				
Operations	Cemeteries	Grave Maintenance - Neat & Tidy p.a.	91.00	93.70	Each	
Operations	Cemeteries	Full Grave - twice yearly planting	121.40	125.00	Each	
Operations	Cemeteries	Lawn Section - twice yearly planting	92.50	95.25	Each	
Operations	Cemeteries	Cremated Remains - planting	76.00	78.25	Each	
Operations	Cemeteries	Child's Grave - planting	76.00	78.25	Each	
Operations	Cemeteries	Memorials				

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Operations	Cemeteries	Full Memorial Permit	210.00	216.00	Each	
Operations	Cemeteries	Lawn Headstone Permit	153.00	157.50	Each	
Operations	Cemeteries	Cremated Remains Headstone or child's memorial Permit	64.25	66.20	Each	
Operations	Cemeteries	Memorial fee - C/R headstone with kerb	55.00	56.65	Each	
Operations	Cemeteries	Additional Inscription on any memorial Permit	70.00	72.00	Each	
Operations	Cemeteries	Memorials - permit fee for kerbing of grave	55.00	56.70	Each	
Operations	Cemeteries	Memorials - permit fee for kerbing of ashes grave	55.00	56.70	Each	
Operations	Cemeteries	Memorials - permit fee for full lawn memorial	55.00	56.70	Each	
Operations	Cemeteries	New- Memorial Bench Plaque (7" x 3")- 5yr lease period	119.00	122.60	Each	
Operations	Cemeteries	Renewal- Memorial Bench Plaque (7" x 3")- 5yr lease period	82.50	85.00	Each	
Operations	Cemeteries	Turfing of grave	0.00	26.00	Per grave	New discretionary charge to recover cost to BDC.
Operations	Cemeteries	Collection of ashes	0.00	18.00	Per set	
Operations	Cemeteries	Relinquished plot fee	0.00	45.00	Per plot	As above, calculated as % of value of plot (c.5%)
Operations	Cemeteries	Cremated remains - 2 sets - 1 resident & 1 non-resident in same plot	0.00	324.00	Per interment	A new mid-range charge to make this more affordable and fairer to customers.
Operations	Market Charity Stalls - Braintree (On Street)	Hire of Stall - Flat fee for pre-booking Charity	12.50	12.90	Each	
Operations	Market Charity Stalls - Witham (Off Street)	Hire of Stall - Flat fee for pre-booking Charity	12.50	12.90	Each	
Operations	Market stalls - Braintree Saturday	Braintree Pitch Rent - Commercial Hire	1.85	1.91	Per foot	
Operations	Market stalls - Braintree Wednesday	Braintree Pitch Rent - Commercial Hire	2.10	2.17	Per foot	
Operations	Market stalls - Witham Saturday	Witham Pitch Rent - Commercial Hire	1.85	1.91	Per foot	
Economic Development	Street Market stalls - Pop-Up Stall	Street Market Pitch Rent - Commercial Hire	10.33	11.00	Per foot	
Economic Development	Street Market stalls - Surcharge for Gazebo Hire	Street Market Pitch Rent - Commercial Hire	10.00	10.00	Per foot	
Economic Development	Street Market stalls - 3M x 3M Stall	Street Market Pitch Rent - Commercial Hire	17.22	20.00	Per foot	
Economic Development	Street Market stalls - 4M x 4M Stall	Street Market Pitch Rent - Commercial Hire	22.96	25.00	Per foot	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Economic Development	Street Market stalls - 5M x 5M Stall	Street Market Pitch Rent - Commercial Hire	28.70	30.00	Per foot	
Economic Development	Street Market stalls - 6M x 6M Stall	Street Market Pitch Rent - Commercial Hire	34.44	35.00	Per foot	
Operations	Sports Pitch Bookings	Football/Rugby - 7 a side with Changing (Marked)	30.00	30.90	Match	
Operations	Sports Pitch Bookings	Football/Rugby - 7 a side without changing (Marked)	22.80	23.50	Match	
Operations	Sports Pitch Bookings	Football/Rugby junior -without Changing	30.00	30.90	Match	
Operations	Sports Pitch Bookings	Football/Rugby - without changing	48.12	49.60	Match	
Operations	Sports Pitch Bookings	Football/Rugby junior -with Changing	38.40	39.60	Match	
Operations	Sports Pitch Bookings	Football/Rugby -with Changing	66.36	68.40	Match	
Operations	Sports Pitch Bookings	Football - 9 a side with changing	35.28	36.40	Match	
Operations	Sports Pitch Bookings	Football - 9 a side without changing	26.94	27.80	Match	
Operations	Sports Pitch Bookings	Football - 5 a side with changing	23.05	23.80	Match	
Operations	Sports Pitch Bookings	Football - 5 a side without changing	18.14	18.70	Match	
Operations	Sports Pitch Bookings	Football - training on grass pitch	25.94	26.80	Match	
Operations	AGP Gt Notley Country Park	Adult (Peak Period) Half Pitch	19.72	20.40	Hour	
Operations	AGP Gt Notley Country Park	Adult (Peak Period) Full Pitch	32.15	33.20	Hour	

Price includes VAT - exempt of VAT if block booking of

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Operations	AGP Gt Notley Country Park	Under 18 (Peak Period) Half Pitch	18.14	18.70	Hour	10 or more sessions and meet certain criteria
Operations	AGP Gt Notley Country Park	Under 18 (Peak Period) Full Pitch	25.94	26.80	Hour	
Operations	AGP Gt Notley Country Park	Adult (Off-Peak Period) Half Pitch	16.58	17.10	Hour	
Operations	AGP Gt Notley Country Park	Adult (Off-Peak Period) Full Pitch	25.94	26.80	Hour	
Operations	AGP Gt Notley Country Park	Under 18 (Off-Peak Period) Half Pitch	14.51	15.00	Hour	
Operations	AGP Gt Notley Country Park	Under 18 (Off-Peak Period) Full Pitch	19.72	20.40	Hour	
Operations	MUGA Gt Notley Country Park	Adult Football, Basketball, Netball	13.50	14.00	Hour	
Operations	MUGA Gt Notley Country Park	Adult Tennis	7.28	7.50	Hour	
Operations	MUGA Gt Notley Country Park	Under 18 Football, Basketball, Netball	11.42	11.80	Hour	
Operations	MUGA Gt Notley Country Park	Under 18 Tennis	5.21	5.40	Hour	
Operations	AGP Gt Notley Country Park	Floodlight Half Pitch	10.37	10.70	Hour	
Operations	AGP Gt Notley Country Park	Floodlight Full Pitch	14.51	15.00	Hour	
Operations	MUGA Gt Notley Country Park	Floodlight	6.23	6.50	Hour	
Operations	Waste - Domestic	Special Collection of bulky household waste (between six and twelve items)	81.00	83.50	Each	
Operations	Waste - Domestic	Special Collection of bulky household waste (up to six items)	40.40	41.60	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Operations	Waste - Domestic	Special Collection of bulky household waste (up to six items) for residents in receipt of statutory benefit	30.00	31.00	Each	
Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 2 hours)	230.52	237.50	Each	
Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 3 hours)	285.00	293.60	Each	
Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 4 hours)	335.46	345.60	Each	
Operations	Waste - Domestic	Hire of Amenity Vehicle by Parish Councils (up to 5 hours)	398.70	410.70	Each	
Operations	Waste - Domestic	Purchase of additional 180 litre garden waste bin	30.00	30.90	Each	
Operations	Waste - Domestic	Annual fee for emptying additional garden waste bin on scheduled garden waste collections days only.	39.89	41.10	Year	
Operations	ON Street Car Parking (NEPP)	Residents charge - 1st Season Ticket/Permit	55.00		Each	The charges for ' Residents-Only ' on street parking are set by North Essex Parking Partnership (NEPP) . Charges are under review and are awaiting their decision . Different authorities currently have varying charges within the NEPP. It has been agreed that these will be bought in-line across NEPP authorities over the next 5-years
Operations		Residents charge - 2nd Season Ticket/Permit	80.00		Each	
Operations		Residents charge - 3rd Season Ticket/Permit	By discretion only on application	By discretion only on application	Each	
Operations		Residents Charge - Block of 10 Season Ticket/Permits	20.00		Each	
Operations		Visitor Permits - MiPermit (digital system)	11.50		Each	
Operations		Residents Charge - Loss of Season Ticket/Permit .(Free if stolen; requires police incident reference)	23.00		Each	
Operations		Dispensation/Suspension Permit - First Day	24.00		Each	Charges set by NEPP. There are no price increases for 2022/23 where figures are entered. Where no figure is entered the charge is currently being reviewed and awaiting decision by NEPP. NEPP confirmed that there is no charge for sending cases to bailiffs.
Operations		Dispensation/Suspension other days (up to 7 days)	11.00		Each	
Operations		Charge Certificate Higher	105.00	105.00	Each	
Operations		Charge Certificate Lower	75.00	75.00	Each	
Operations		County Court Debt Registered higher	113.00	113.00	Each	
Operations		County Court Debt Registered lower	83.00	83.00	Each	
Operations		Instructions to Bailiff Off street Charge plus bailiff fees as incurred	0.00	0.00	Each	
Operations		Instructions to Bailiff On street Charge plus bailiff fees as incurred	0.00	0.00	Each	
Operations	ON and OFF street Civil Car Parking Enforcement (NEPP)	NTO higher	70.00	70.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Operations		NTO lower	50.00	50.00	Each	
Operations		Penalty Charge Notice - Paid After Fourteen Days higher	70.00	70.00	Each	
Operations		Penalty Charge Notice - Paid After Fourteen Days lower	50.00	50.00	Each	
Operations		Penalty Charge Notice - Paid Within Fourteen Days higher	35.00	35.00	Each	
Operations		Penalty Charge Notice - Paid Within Fourteen Days lower	25.00	25.00	Each	
	OFF STREET CAR PARKING					
Operations	CAR PARK Station Approach, Braintree SHORT stay	Mon-Sat 7am -7pm Up to 1hr	1.00	1.00	Each	
Operations		Mon-Sat 7am - 7pm 1 to 3hrs	2.00	2.00	Each	
Operations		Mon-Fri 7am -7pm 3 to 6hrs	3.00	3.00	Each	
Operations		Sat 7am -6.59am Over 3hrs	2.00	2.00	Day Rate	
Operations		Sun 7am - 6.59pm Up to 12 hrs	0.50	0.50	Day Rate	
Operations	CAR PARK Station Approach, Braintree LONG stay	Mon-Fri Up to 24hrs	4.50	4.50	Day Rate	
Operations		Sat Up to 24hrs	2.00	2.00	Day Rate	
Operations	CAR PARK White Horse Lane, Witham LONG stay	Mon-Fri 7am - 7pm	5.50	5.50	Day Rate	
Operations		Sat Up to 24hrs	2.00	2.00	Day Rate	
Operations		Sunday 7am - 6.59pm	0.50	0.50	Day Rate	
Operations	CAR PARK Easton Road, Witham LONG stay	Mon-Fri, 4am - 9.30am (Valid until 4am next day)	6.50	6.50	Day Rate	
Operations		Mon-Fri, 9.30am - 7.00am (Valid until 4am next day)	3.50	3.50	Each	
Operations		Sat-Sun (Valid until 4am next day)	2.00	2.00	Each	
Operations		Evening all days (Valid 7pm-4am next day)	1.00	1.00	Overnight	
Operations	CAR PARK Victoria Street, Braintree LONG stay	Mon-Sat Up to 24hrs	4.50	4.50	Day Rate	
Operations		Sun 7am - 7pm	0.50	0.50	Each	
Operations	CAR PARK All Other Short Stay Pay & Display Car Parks	Mon-Sat Up to 1hr	1.00	1.00	Each	
Operations		Mon-Sat 1 to 3hrs	2.00	2.00	Each	
Operations		Mon-Sat 3 to 6hrs	3.50	3.50	Each	
Operations		Mon-Sat 6hrs+	6.00	6.00	Day Rate	
Operations	CAR PARK Electric charging point	All days 7am-7pm Max 1 hr	1.00	1.00	Each	
Operations		All days 7pm-7am Max 1 hr	0.50	0.50	Each	
Operations	CAR PARK Overnight Parking Between 7pm to 6.59am next day (valid to 7.30am)	All days Overnight	0.50	0.50	Overnight	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Operations	CAR PARK Overnight Parking Permits 7pm to 7.30am next day	All days Quarterly	30.00	30.00	Each	
Operations		All days Six months	55.00	55.00	Each	
Operations		All days Annual	100.00	100.00	Each	
Operations	CAR PARK Lockrams Lane, Witham - Season Ticket Holders Only	Mon-Fri & Sun 24/7 - Quarterly	121.00	121.00	Each	
Operations		Mon-Fri & Sun 24/7 - Annual	473.00	473.00	Each	
Operations	CAR PARK All Other Season Tickets (except Easton Road car park)	All days 24/7 Quarterly	145.00	145.00	Each	
Operations		All days 24/7 Annual	550.00	550.00	Each	
Operations	CAR PARKS Open Market Trade Vehicles	Wed & Sat (Braintree) - All hours	1.50	1.50	Day Rate	
Operations		Sat (Witham) - All hours	1.50	1.50	Day Rate	
Operations	Events	Charitable & Fund-raising events for local community groups	58.15	59.90	each	
Operations	Events	Small neighbourhood events - not-for profit	0.00	0.00	each	Primarily for local residents / neighbourhood groups
Operations	Events	SMALL events - site damage deposit or event clean up	344.00	354.00	each	
Operations	Events	LARGE events - site damage deposit or event clean up	1092.00	1125.00	each	
Operations	Events	Small Fun Fair for young children - setting up	40.50	41.70	per day	
Operations	Events	Small Fun Fair for young children - in operation	118.30	121.85	per day	
Operations	Events	Large Fun Fair for all ages - setting up	118.30	121.85	per day	
Operations	Events	Large Fun Fair for all ages - in operation	354.00	364.50	per day	
Operations	Events	Small Circus - setting up	60.15	62.00	per day	
Operations	Events	Small Circus - in operation	118.30	121.85	per day	
Operations	Events	Large Circus - setting up	118.30	121.85	per day	
Operations	Events	Large Circus - in operation	236.10	243.20	per day	
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.	155.70	160.30	Season (Quarterly)	Maximum 1 event per week.
Operations	Events	Annual licence for commercial Boot Camp/ Dog training/ Fitness Class or similar activity conducted on public open space	518.65	534.20	Year	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Operations	Temporary Traffic Regulation Order (TTRO) Applications for road closures for events (exempt for National Events)	Administration fee for TTRO Applications	219.40	226.00	per application	Decision made to rescind charge where the application relates to national events e.g. Remembrance Day Parades.
Operations	Stray Dogs	Kennelling fees (set by RSPCA)	15.67	16.14	(per dog) per 24 hrs kennelling	Subject to confirmation from RSPCA charges.
Operations	Stray Dogs	Collection and transportation of Stray dogs	47.67	49.10	(per dog)	
Operations	Stray Dogs	Combined Fee for 1 day or less	63.19	65.10	(per dog)	
Operations		Combined Fee for 2 days	78.76	81.10	(per dog)	
Operations		Combined Fee for 3 days	93.21	96.00	(per dog)	
Operations		Combined Fee for 4 days	108.78	112.00	(per dog)	
Operations		Combined Fee for 5 days	122.18	125.80	(per dog)	
Operations		Combined Fee for 6 days	137.75	142.00	(per dog)	
Operations		Combined Fee for 7 days	153.27	157.90	(per dog)	
Operations	Stray Dogs	Owners on Benefit Combined Fees				
Operations	Stray Dogs	Combined Fee 1 day or less	46.10	47.50	(per dog)	
Operations		Combined Fee for 2 days	58.03	59.75	(per dog)	
Operations		Combined Fee for 3 days	69.41	71.50	(per dog)	
Operations		Combined Fee for 4 days	80.78	83.20	(per dog)	
Operations		Combined Fee for 5 days	92.20	95.00	(per dog)	
Operations		Combined Fee for 6 days	103.63	106.70	(per dog)	
Operations		Combined Fee for 7 days	115.00	118.50	(per dog)	
Operations	Stray Dogs	Microchipping	21.11	21.74	(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	Car Parking at Gt Notley Country Park (operated by Essex County Council)	Up to 30 mins	1.00	1.00	Each	Charges set by Gt Notley Country Park Joint Venture Partnership Board
Operations		Up to 1 hr	2.20	2.20	Each	
Operations		Up to 2 hrs	3.50	3.50	Each	
Operations		Up to 3 hrs	5.00	5.00	Each	
Operations		Over 3 hrs	6.50	6.50	Each	
Operations		Coaches & Minibuses	15.00	15.00	Each	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Operations		ADD: Standard Explorer Pass	75.00	75.00	Each	
		ADD: Explorer Pass - 2nd ticket for same address	20.00	20.00	Each	
Operations		Explorer Pass (over 60 yrs. / Blue Badge holder)	50.00	50.00	Each	
Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development written advice	150.00			
Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development -Meetings - 1 hour duration	300.00			
Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development -Meetings - Follow up written advice	150.00			
Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development (incl listed building and/or Conservation advice)written advice	250.00			
Planning	Planning pre-application advice service	Pre Planning advisory service - Minor Development (incl listed building and/or Conservation advice) 1 hour duration	400.00			
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			
Planning	Planning pre-application advice service	Pre Planning advisory service - Householder - Written Advice Only	100.00			
Planning	Planning pre-application advice service	Pre Planning advisory service - Householder - follow up written advice	75.00			
Planning	Planning pre-application advice service	Pre Planning advisory service - Householder - Meeting 1hr duration	150.00			

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Planning	Planning pre-application advice service	Pre Planning advisory service - Householder and Listed Building/Conservation Area advice - Meeting	300.00			A comprehensive review of pre application charging will be put forward as part of the paper to agree the structure and format of the Members Forum.
Planning	Planning pre-application advice service	Pre Planning advisory service - Householder and Listed Building/Conservation Area advice - follow up written advice	150.00			
Planning	Planning pre-application advice service	Pre Planning advisory service - Listed Building Works - written advice	150.00			
Planning	Planning pre-application advice service	Pre Planning advisory service - Listed Buildings Works -meeting 1 hour duration	250.00			
Planning	Planning pre-application advice service	Pre Planning advisory service - Listed Buildings Works -follow up written response	125.00			
Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design Advice- Meeting & Written Response.	1730.00			
Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design & Heritage Advice (Listed Building / Conservation Area)- Meeting & Written Response.	2030.00			
Planning	Planning pre-application advice service	Large Scale Major Planning & Urban Design Advice- Meeting & Written Response.	1360.00			
Planning	Planning pre-application advice service	Large Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Meeting & Written Response.	1660.00			
Planning	Planning pre-application advice service	Small Scale Major Planning & Urban Design Advice- Meeting & Written Response.	990.00			
Planning	Planning pre-application advice service	Small Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Meeting & Written Response.	1290.00			

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design Advice- Follow up Written Response.	865.00			
Planning	Planning pre-application advice service	Strategic Major Planning & Urban Design & Heritage Advice (Listed Building /Conservation Area)- Follow up Written Response.	1015.00			
Planning	Planning pre-application advice service	Large Scale Major Planning & Urban Design Advice- Follow up Written Response.	680.00			
Planning	Planning pre-application advice service	Large Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Follow up Written Response.	830.00			
Planning	Planning pre-application advice service	Small Scale Major Planning & Urban Design Advice- Follow up Written Response.	495.00			
Planning	Planning pre-application advice service	Small Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)- Follow up Written Response.	645.00			
Planning	Planning pre-application advice service	Large Scale Major Planning & Urban Design Advice-Written Advice Only.	860.00			
Planning	Planning pre-application advice service	Large Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)-Written Advice Only.	1010.00			
Planning	Planning pre-application advice service	Small Scale Major Planning & Urban Design Advice-Written Advice Only.	540.00			
Planning	Planning pre-application advice service	Small Scale Major Planning, Urban Design & Heritage Advice (Listed Building /Conservation Area)-Written Advice Only.	690.00			
Planning	Planning Application Fees	Outline Application- No more than 2.5 hectares. (Per 0.1 Hectare)	462.00	462.00		

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Planning	Planning Application Fees	Outline Application- more than 2.5 hectares. (Fixed price first 2.5 hectares)	11432.00	11432.00		
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).	22859.00	22859.00		
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)	22859.00	22859.00		
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 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	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)	22859.00	22859.00		
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.	2580.00	2580.00		
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)	22859.00	22859.00		
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).	34934.00	34934.00		
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)	38070.00	38070.00		

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
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		Statutory Fee - increase wef 17th Jan 2018 confirmed by DCLG
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)	38520.00	38520.00		
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)	34934.00	34934.00		
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	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		

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
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		
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		

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
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		
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		

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Planning	Planning Application Fees	Change of Use- Number of dwelling houses, More than 50 Dwellings (Fixed Price first 50).	22859.00	22859.00		
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		
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			

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Planning	Street Naming & Numbering	Existing properties - renamed street / area where requested by residents	£100 + £25 per property			Fees to be reviewed by service in 2022/23
Planning	Street Naming & Numbering	New properties - 1 dwelling	40.00		per dwelling	
Planning	Street Naming & Numbering	New properties - 2 to 5 dwellings	30.00		per dwelling	
Planning	Street Naming & Numbering	New properties - 6 to 25 dwellings	25.00		per dwelling	
Planning	Street Naming & Numbering	New properties - 26 to 75 dwellings	20.00		per dwelling	
Planning	Street Naming & Numbering	New properties - 76 or more dwellings	15.00		per dwelling	
Planning	Street Naming & Numbering	New properties - new street name	75.00		per dwelling	
Planning	Street Naming & Numbering	New properties - name of building or block of flats or industrial estate	50.00		per dwelling	
Planning	Street Naming & Numbering	New properties - 1 to 5 units (cost per unit)	30.00		per unit	
Planning	Street Naming & Numbering	New properties - 6 to 15 units (cost per unit)	20.00		per unit	
Planning	Street Naming & Numbering	New properties - 16 or more units (cost per unit)	15.00		per unit	
Planning	Street Naming & Numbering	Confirmation of plot of postal address for utility company (charge to utility companies only)	30.00			
PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A4 per month	5.40	5.40	Per month	Excludes artwork fees
PR & Marketing	Advertising Frames - George Yard	Advertisement - Advertisement size A3 per month	9.00	9.00	Per month	
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	1200.00	1200.00	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	

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
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	Excludes artwork fees
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	4800.00	4800.00	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	3600.00	3600.00	per year - minimum contract. 10% & 15% discount offered for 2 or 3 year contract.	
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	2400.00	2400.00	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	1080.00	1080.00	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	Excludes artwork fees
Town Hall Centre	Room Hire	Council Chamber (70)- Standard	29.00	35.00	Per Hour	Price now in line with Enterprise Centre room sizes and reflects staffing required for fire safety.

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Town Hall Centre	Room Hire	Council Chamber & Chairman's Rm - Standard	New Charge	50.00	Per Hour	
Town Hall Centre	Room Hire	Courtauld Gallery (40) - Standard	24.00	25.00	Per Hour	
Town Hall Centre	Room Hire	Bartram Room (35)- Standard	24.00	25.00	Per Hour	
Town Hall Centre	Room Hire	Lounge (36)- Standard	24.00	25.00	Per Hour	
Town Hall Centre	Room Hire	Chairman's Room (18)- Standard	16.00	25.00	Per Hour	Price increased to reflect prestige of the room.
Town Hall Centre	Room Hire	North Committee Room (8)- Standard	16.00	15.00	Per Hour	
Town Hall Centre	Room Hire	South Committee Room (14)- Standard	16.00	15.00	Per Hour	
Town Hall Centre	Room Hire	Courtauld Annexe (8)- Standard	13.50	10.00	Per Hour	
Town Hall Centre	Room Hire	Rushbury Room (4)- Standard	13.50	10.00	Per Hour	
Town Hall Centre	Room Hire	Courtauld Gallery (40)- Charity/Community	20.00	20.00	Per Hour	
Town Hall Centre	Room Hire	Bartram Room (35)- Charity/Community	20.00	20.00	Per Hour	
Town Hall Centre	Room Hire	Chairman's Room (18)- Charity/Community	20.00	20.00	Per Hour	
Town Hall Centre	Room Hire	Council Chamber (70) - After 6pm and weekends	New Charge	45.00	Per Hour	
Town Hall Centre	Room Hire	Council Chamber & Chairman's Rm - After 6pm and weekends	New Charge	60.00	Per Hour	
Town Hall Centre	Room Hire	Courtauld Gallery - After 6pm and weekends	New Charge	35.00	Per hour	
Town Hall Centre	Room Hire	Bartram Room - After 6pm and weekends	New Charge	35.00	Per Hour	
Town Hall Centre	Room Hire	Chairman's Room - After 6pm and weekends	New Charge	35.00	Per hour	
Town Hall Centre	Room Hire	North Committee Room - After 6pm and weekends	New Charge	25.00	Per hour	
Town Hall Centre	Room Hire	South Committee Room - After 6pm and weekends	New Charge	25.00	Per hour	
Town Hall Centre	Room Hire	Courtauld Annexe - After 6pm and weekends	New Charge	20.00	Per hour	
Town Hall Centre	Room Hire	Rushbury Rm - After 6pm and weekends	New Charge	20.00	Per hour	
Town Hall Centre	Wedding Package	Courtauld package	400.00	450.00	Per Hour	
Town Hall Centre	Wedding Package	Rushbury package	700.00	700.00	2 hour hire	
Town Hall Centre	Wedding Package	Community Priced Wedding 10am - 4pm Monday - Thursday	205.00	Set by ECC		Prices set by ECC and are yet to be agreed.
Town Hall Centre	Wedding Package	Community Priced Wedding 10am - 4pm Friday	290.00	Set by ECC		
Town Hall Centre	Wedding Package	Community Priced Wedding 10am - 12am Saturday	360.00	Set by ECC		

Fees & Charges - Proposed 2022/23

Service	Service Detail	Details of Charge	2021/22 Price Incl VAT (£)	PROPOSED 2022/23 Price Incl VAT (£)	Unit	Notes
Town Hall Centre	Wedding Package	Additional hire of downstairs room only for drinks and canapes - 1 hour	85.00	85.00	Per Hour	
Town Hall Centre	Wedding Package	Hire of North Committee Room for Bridal Waiting Area (Community Wedding Only)	25.00	25.00	Per hour	
Town Hall Centre	Funeral Teas & Naming Ceremonies	Funeral Teas & Naming Ceremonies	POR	POR		
Town Hall Centre	Corporate hire of whole building	Corporate hire of whole building	1000.00	1000.00	Per Day	
Town Hall Centre	Refreshments	Refreshments- Unlimited Tea/Coffee per Person	2.50	3.00	Per Person	Price amended to reflect VAT charge.
Town Hall Centre	Refreshments	Refreshments- Unlimited Tea/Coffee & Biscuits per Person	3.25	3.25	Per Person	
Town Hall Centre	Refreshments	Sandwich and crisps	New Charge	4.95	Per person	