

30 January 2024

Committee	Executive
Date	Wednesday, 7 February 2024
Time of Meeting	2:00 pm
Venue	Tewkesbury Borough Council Offices, Severn Room

ALL MEMBERS OF THE COMMITTEE ARE REQUESTED TO ATTEND

Agenda

1. ANNOUNCEMENTS

When the continuous alarm sounds you must evacuate the building by the nearest available fire exit. Members and visitors should proceed to the visitors' car park at the front of the building and await further instructions (during office hours staff should proceed to their usual assembly point; outside of office hours proceed to the visitors' car park). Please do not re-enter the building unless instructed to do so.

In the event of a fire any person with a disability should be assisted in leaving the building.

2. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

To receive apologies for absence and advise of any substitutions.

3. DECLARATIONS OF INTEREST

Pursuant to the adoption by the Council on 24 January 2023 of the Tewkesbury Borough Council Code of Conduct, effective from 1 February 2023, as set out in Minute No. CL.72, Members are invited to declare any interest they may have in the business set out on the Agenda to which the approved Code applies.

	Item	Page(s)
4.	MINUTES To approve the Minutes of the meeting held on 10 January 2024.	5 - 12
5.	ITEMS FROM MEMBERS OF THE PUBLIC To receive any questions, deputations or petitions submitted under Rule of Procedure 12. <i>(The deadline for public participation submissions for this meeting is Thursday 1 February 2024.)</i>	
6.	FEEDBACK FROM THE CHAIR OF OVERVIEW AND SCRUTINY COMMITTEE	
7.	FEEDBACK FROM CHAIR OF AUDIT AND GOVERNANCE COMMITTEE	
8.	BUDGET 2024/25 To recommend a budget to Council for 2024/25.	13 - 40
9.	COUNCIL TAX REDUCTION SCHEME To recommend to Council that the default Council Tax Reduction Scheme be adopted with effect from 1 April 2024 with a minor revision to the national working age regulations to allow for a de minimus tolerance for income changes; and that authority be delegated to the Director: Corporate Services, in consultation with the Lead Member for Finance and Asset Management, to agree the uprating of the working age regulations incorporated into the local Council Tax Reduction Scheme in line with those announced by the Department for Works and Pensions.	41 - 44
10.	COUNCIL TAX DISCOUNT SCHEME FOR CARE LEAVERS To recommend to Council that the definition of a care leaver be amended to a young person between the ages of 18 and 24 years for the purposes of Section 13A(1)(c) of the Local Government Finance Act 1992 and that the Council Tax Discount Scheme for Care Leavers, attached at Appendix 1 to the report, be adopted with effect from 1 April 2024.	45 - 52
11.	COUNCIL TAX PREMIUMS To recommend to Council that Council Tax be increased for all properties deemed second homes, which are occupied periodically by 100% from 1 April 2025, subject to any exemptions set out in subsequent Regulations and for implementation to be in accordance with those Regulations and guidance; the Council Tax Empty Homes Premium be increased to 100% for properties empty for between one and five years (currently between two and five years), from 1 April 2025, subject to any exemptions set out in subsequent Regulations and guidance; and, authority be delegated to the Executive Director: Resources, in consultation with the Lead Member for Finance and Asset Management, to amend the Council's policy relating to premiums in line with legislative or government requirements and changes.	53 - 60

	Item	Page(s)
12.	EXECUTIVE COMMITTEE FORWARD PLAN	61 - 70
	To consider the Committee's Forward Plan.	
13.	TIMING OF EXECUTIVE COMMITTEE MEETINGS	
	To discuss the timing of Executive Committee meetings.	

DATE OF NEXT MEETING
WEDNESDAY, 20 MARCH 2024
COUNCILLORS CONSTITUTING COMMITTEE

Councillors: C M Cody, C F Coleman, S R Dove, D W Gray, S Hands (Vice-Chair), D J Harwood, A Hegenbarth, M L Jordan, J R Mason, J K Smith, R J Stanley (Chair) and M G Sztymiak

Substitution Arrangements

The Council has a substitution procedure and any substitutions will be announced at the beginning of the meeting.

Recording of Meetings

In accordance with the Openness of Local Government Bodies Regulations 2014, please be aware that the proceedings of this meeting may be recorded and this may include recording of persons seated in the public gallery or speaking at the meeting. Please notify the Democratic Services Officer if you have any objections to this practice and the Chairman will take reasonable steps to ensure that any request not to be recorded is complied with.

Any recording must take place in such a way as to ensure that the view of Councillors, Officers, the public and press is not obstructed. The use of flash photography and/or additional lighting will not be allowed unless this has been discussed and agreed in advance of the meeting.

TEWKESBURY BOROUGH COUNCIL

**Minutes of a Meeting of the Executive Committee held at the Council Offices,
Gloucester Road, Tewkesbury on Wednesday, 10 January 2024 commencing at
2:00 pm**

Present:

Chair	Councillor R J Stanley
Vice Chair	Councillor S Hands

and Councillors:

C M Cody, S R Dove, D J Harwood, M L Jordan, J R Mason, J K Smith and P N Workman
(Substitute for M G Sztymiak)

also present:

Councillor M Dimond-Brown

EX.68 ANNOUNCEMENTS

- 68.1 The evacuation procedure, as noted on the Agenda, was advised to those present.
- 68.2 The Chair welcomed Councillor M Dimond-Brown to the meeting and advised that he was in attendance as Chair of the Overview and Scrutiny Committee for Agenda Item 6 – Council Plan Performance Tracker – Quarter Two 2023/24.
- 68.3 In accordance with Procedure Rule 1.2 of the Council’s Constitution, the Chair indicated that he had exercised his discretion to vary the order of business so that Agenda Item 7 – Treasury and Capital Management would be taken after Agenda Item 9 – Gloucestershire Statement of Common Ground.

EX.69 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

- 69.1 Apologies for absence were received from Councillors C F Coleman, D W Gray and M G Sztymiak. Councillor P N Workman would be a substitute for the meeting.

EX.70 DECLARATIONS OF INTEREST

- 70.1 The Committee’s attention was drawn to the Tewkesbury Borough Code of Conduct which was adopted by the Council on 24 January 2023 and took effect on 1 February 2023.
- 70.2 There were no further declarations made on this occasion.

EX.71 MINUTES

- 71.1 The Minutes of the meeting held on 29 November 2023, copies of which had been circulated, were approved as a correct record, subject to the following amendments, and signed by the Chair:

Minute No. EX.62.3 – Additional sentence to be added to the end of the paragraph as follows: ***Other Members indicated they had also not received the consultation email and it was stated that, if Councillors did not respond to consultations in relation to their Ward, there should be a mechanism to remind them.***

Minute No. EX.63.3 – Additional sentence to be added as follows: A Member questioned how many consultation responses had been received and again indicated that she did not recall having seen it. The Licensing Team Leader advised that four consultation responses had been received including one from Tewkesbury Town Council. ***Other Members confirmed they had also not received the consultation email and it was stated that, if Councillors did not respond to consultations in relation to their Ward, there should be a mechanism to remind them.***

EX.72 ITEMS FROM MEMBERS OF THE PUBLIC

- 72.1 There were no items from members of the public.

EX.73 COUNCIL PLAN PERFORMANCE TRACKER - QUARTER TWO 2023/24

- 73.1 The report of the Chair of the Overview and Scrutiny Committee, circulated separately, asked Members to review and respond to the findings of the Overview and Scrutiny Committee's review of the quarter two 2023/24 performance management information.
- 73.2 The Chair of the Overview and Scrutiny Committee advised that the Committee was generally happy with the second quarter performance of the Council; however, as set out at Paragraph 4c of his report, it remained concerned about the performance under the heading 'Housing and Communities', firstly, in terms of the housing services information within the tracker which made it difficult to draw meaningful conclusions about the performance of that service and, secondly, in relation to planning and the narrative around the level of appeals, cost of appeals and housing land supply issues which had coincided with the press reporting that Tewkesbury Borough Council was 310th out of 324 authorities across England in terms of determining non-major planning applications. It was noted that a Member briefing was due to take place the following week to update on the progress of the Development Management Improvement Programme and the Overview and Scrutiny Committee would be listening with interest.
- 73.3 The Lead Member for Built Environment indicated that, whilst the Overview and Scrutiny Committee was right to have concerns, it would be beneficial for the Chair of the Overview and Scrutiny Committee to speak with herself or the Associate Director: Planning to get an up-to-date stance on what improvements had been made and the effects they were having; she had attended a Development Management meeting that morning and the improvement was very encouraging. The Chair of the Overview and Scrutiny Committee welcomed those comments and recognised that his report reflected scrutiny of the second quarter of the year as opposed to the latest statistics so he was sure there would be improvement when the Committee considered quarter three performance next month.

73.4 The Chair offered to put in place a series of regular meetings for himself and the Chair of the Overview and Scrutiny Committee in order to discuss points outside of the meeting regarding closer working between the two Committees. The Chair of the Overview and Scrutiny Committee agreed that a regular meeting would be beneficial and pointed out that other items, such as the Communications Strategy, had been discussed at the Overview and Scrutiny Committee meeting which he would be writing to the Chair of the Executive Committee separately about.

73.5 The Chair of the Executive Committee advised that the Overview and Scrutiny Committee would like to encourage Lead Members to attend meetings of the Committee if there was a relevant report on the Agenda. A Member recognised that the Agenda for the meetings could be accessed online but felt it would be beneficial if Lead Members could be notified in advance of that as to when their reports were due to be taken to the Committee.

73.6 It was

RESOLVED: That the findings of the Overview and Scrutiny Committee's review of the quarter two 2023/24 performance management information be **NOTED**.

EX.74 CHELTENHAM, GLOUCESTER AND TEWKESBURY COMMUNITY INFRASTRUCTURE LEVY (CIL) JOINT COMMITTEE

74.1 The report of the Community Infrastructure Levy (CIL) Manager, circulated at Pages No. 51-72, set out the proposed governance arrangements for the allocation of CIL infrastructure funding. Members were asked to recommend to Council that establishment of a CIL Joint Committee with Terms of Reference as set out at Appendix 1 to the report, including the pooling of strategic CIL monies by Cheltenham Borough, Gloucester City and Tewkesbury Borough Councils, be approved; that the amended Infrastructure List, set out at Appendix 2 to the report, be approved for publication; and that engagement with a wide range of infrastructure providers e.g. NHS, emergency services, Environment Agency be endorsed in order to identify any wider infrastructure priorities to be considered by the CIL Joint Committee.

74.2 In proposing the report recommendation, the Lead Member for Built Environment advised that the Executive Committee's support was being sought to establish a CIL Joint Committee to provide governance for the allocation of the strategic infrastructure part of CIL receipts collected by the three partner councils and recommended approval of the Terms of Reference for the Joint Committee; to pool strategic CIL Infrastructure funding by the three partner councils; to publish an amended Infrastructure List; and to engage with a wider range of infrastructure providers to identify other priorities for consideration by the Joint Committee for inclusion on the Infrastructure List. The Terms of Reference, attached at Appendix 1 to the report, included an agreement to pool funding, subject to a periodic review, and required consensus of all three partner councils for proposed allocations with decisions and reviews to be reported to Executive Committee and the Cabinets of the partner authorities. Gloucestershire County Council would be entitled to attend meetings but would have no voting rights and would not be able to scrutinise bids for funding. The second part of the recommendation was around publication of an amended joint Infrastructure List, last published as part of the Infrastructure Funding Statement in December 2023, and it was recognised that a full reassessment of the Infrastructure Delivery Plan, upon which the Infrastructure List approved for publication in the December Infrastructure Funding Statement 2020 was based, was required and would take place alongside the preparation of the Strategic and Local Plan (SLP). Members would recall that when CIL funding was received it went into three pots - up to 5% may be used for administrative costs;

either 15% or 25%, depending on whether a Neighbourhood Development Plan was in place, must be passed to the Parish in which the development took place; and the remaining 70% to 80% must be spent in accordance with Regulation 59 of the CIL Regulations 2010 on the “provision, improvement, replacement, operation or maintenance of infrastructure to support the development of its area”. It was the third pot that was proposed to be pooled. The amended Infrastructure List, attached at Appendix 2 to the report, was the Infrastructure List approved for publication in December 2023 with an amendment made at the request of the County Council to the pipeline of projects requiring more work to identify costs. The title of the final section ‘Projects not to be funded from CIL’ had been removed, pulling the three projects that had been identified into the group of shared projects. The Infrastructure List included only local authority priorities, therefore, a wider targeted exercise was proposed with key stakeholders such as the NHS, emergency services, utilities, Environment Agency, Sport England and others to identify other priorities for consideration by the CIL Joint Committee.

- 74.3 In seconding the proposal, the Chair explained that a joint approach was particularly important in terms of things such as a joint waste depot. It was important to bear in mind that the Infrastructure List was ongoing and was not a final list. The recommendation included a commitment to work with partner agencies and he was especially keen to work with the Environment Agency in order to secure appropriate flood infrastructure which was vital to facilitate development in the area; issues within Tewkesbury Borough impacted the other local authority areas so this was in their joint interest and that was the point he would be making at the meetings of the CIL Joint Committee, if approved by Council.
- 74.4 In view of what the Chair had said in relation to the importance of flooding infrastructure, a Member asked why that could not be included in the Infrastructure List today and was advised that, as it currently stood, it was still necessary to identify what works needed to be done. Furthermore, the three partner authorities were working collaboratively with decisions being made by consensus, therefore it would be inappropriate for Tewkesbury Borough Council to recommend amendments without the agreement of the other councils. Once the work had been done, he could not see why the other partners would have concerns as it was a common problem facing them all. The Lead Member for Built Environment reminded Members that the recommendation sought to gain agreement to work collectively with Cheltenham Borough and Gloucester City Councils, as well as Gloucestershire County Council, and it was important not to get bogged down in the detail of the Infrastructure List itself as that was not exhaustive and was open for discussion going forward. In response to a query, the Chair pointed out that a number of items on the list were not necessarily strategic and, bearing in mind the amount of money in the pot and the cost of strategic infrastructure projects, CIL in and of itself would not be the magic solution to fix all of the challenges faced.
- 74.5 A Member sought clarification as to when Ward Members would have been notified and had input into the Infrastructure List. The Chair gave assurance there would be a process for wider Member involvement but explained there would be a lot of things Members might like to see within their Wards which could be delivered via other means such as Section 106. The Chief Executive advised that CIL legislation had been introduced in 2010 and this process should have been put in place many years ago. There were two main components of CIL with 15-25% going to the local community for locally strategic infrastructure and the remainder for delivery of strategic infrastructure required to deal with the totality of growth coming into the area. A number of things included in the Infrastructure List were matters of local, rather than wider strategic significance and the CIL Joint Committee would need a process to look at how the projects aligned with delivering the strategic infrastructure required to enable growth, for example, a new depot would be for the majority of the Cheltenham Borough, Gloucester City and

Tewkesbury Borough area due to the amount of additional houses that had been built and therefore was strategic. There were inevitably more requirements than the amount of funding available so a lot of work was needed by Officers in terms of how they could be prioritised. The purpose of the report was to ensure the correct governance was in place and the CIL Joint Committee proposal would be based on consensus to ensure that all three authorities were satisfied with the projects that would go forward. The Member indicated that she wanted to ensure Ward Members were kept up-to-date with regard to CIL projects in their areas which had not necessarily happened in the past and the Chief Executive confirmed he was happy to commit to that. The Chair advised there would be an opportunity for Members to be involved in the place making of the communities they represented, via the place making agenda he had instructed Officers to put together.

74.6 A Member asked who had compiled the Infrastructure List and was informed the initial list had been put together by Officers. The Member raised concern there was no reference to Brockworth GP surgery and was advised that GP surgeries were included under 'shared' at Page No. 70 of the report. The Member explained that the lack of healthcare facilities had been an issue in Brockworth for several years and needed to be urgently addressed given the amount of residential development in the area. The Chief Executive explained that CIL was just one part of the jigsaw in terms of funding the items in the plan. Officers had updated the list as an interim piece of work and, subject to approval by Council, once the CIL Joint Committee was established, they would look to do that in more detail. The Lead Member for Built Environment indicated that, whilst she respected what the Member was saying and understood those concerns, Members were not being asked to make decisions today on what the money was spent on and supporting the report would not preclude something from being included on the Infrastructure List going forward. In response to a concern regarding Tewkesbury Borough Council potentially being outvoted by the other partner authorities, the Chair stressed that decisions would be made by consensus so all three partners had to agree; it was about cross-boundary working to mutually benefit all residents in the area. A Member queried whether schools were funded by Section 106 money and was advised they could be funded in many ways which could include Section 106 contributions; CIL had been used in the past to fund schools, albeit not within Tewkesbury Borough, and the County Council had pointed out that the money within the CIL pot was not a huge amount in the context of delivering infrastructure such as schools, new motorway junctions, road infrastructure etc. so it would be important to consider how it could be put to best use.

74.7 The Associate Director: Planning explained that the changes to the Infrastructure List attached at Appendix 2 to the report had effectively been made to protect the County Council's position so it would have the ability to potentially make requests from the CIL pot towards education or strategic transport improvements, notwithstanding that the strong preference would be to secure this via Section 106. Under the proposals within the report, it would be for Cheltenham Borough, Gloucester City and Tewkesbury Borough Councils to determine how they wanted to spend any CIL which was secured as that decision was not made at the point of granting planning consent.

74.8 Upon being put to the vote, it was

RESOLVED: That it be **RECOMMENDED TO COUNCIL:**

1. That establishment of a Community Infrastructure Levy Joint Committee with the Terms of Reference as set out at Appendix 1 to the report, including the pooling of strategic Community Infrastructure Levy monies by Cheltenham Borough, Gloucester City and Tewkesbury Borough Councils be **APPROVED**.
2. That the amended Infrastructure List, as set out at Appendix 2 to the report, be **APPROVED** for publication.
3. That engagement with a wide range of infrastructure providers e.g. NHS, emergency services, Environment Agency be **ENDORSED** in order to identify any wider infrastructure priorities to be considered by the Community Infrastructure Levy Joint Committee.

EX.75 GLOUCESTERSHIRE STATEMENT OF COMMON GROUND

- 75.1 The report of the Director: Communities, circulated at Pages No. 73-109, asked the Executive Committee to recommend to Council that the revised version of the Gloucestershire Statement of Common Ground be approved with the dashes in the “agreements” section removed and the removal of Appendix 3 to the previously approved version and that authority be delegated to the Executive Director: Place, in consultation with the Lead Member for Built Environment, to make those amendments along with any necessary minor amendments, corrections and additions in respect of any spelling, grammatical, cross-referencing, typographical errors and/or factual updates prior to signing by the Leader or Chief Executive.
- 75.2 In proposing the report, the Lead Member for Built Environment advised that the Gloucestershire Statement of Common Ground had been prepared by the six local planning authorities in Gloucestershire, Gloucestershire County Council and the GFirst Local Enterprise Partnership (LEP). It was a non-statutory document which had been approved by Council in January 2023. The Gloucestershire Statement of Common Ground included a series of 37 high level agreements dealing with a broad range of environmental issues and land use matters including addressing the climate and ecological emergencies, housing and economic needs, Green Belt, transport provision, natural environment and green infrastructure. At that time, Tewkesbury Borough Council approved a version of the Gloucestershire Statement of Common Ground with a number of caveats to the agreements. This report was asking the Council to fully sign up to all of the agreements within the Gloucestershire Statement of Common Ground and remove any caveats to bring Tewkesbury Borough Council into alignment with partners across the county. In seconding the proposal, the Chair indicated that he had not been comfortable with the opt-outs previously agreed by the Council and he was grateful to Officers for the work they had done to bring this back to Committee.
- 75.3 A Member expressed their support for the revised document and another Member indicated that, from their perspective as a new Borough Councillor, they could not understand why the opt-outs had been agreed in the first place. Upon being taken to the vote, it was

- RESOLVED:** That it be **RECOMMENDED TO COUNCIL** that:
- i) the revised version of the Gloucestershire Statement of Common Ground be **APPROVED** with the dashes in the “agreements” section removed and the removal of Appendix 3 to the previously approved version; and
 - ii) authority be delegated to the Executive Director: Place, in consultation with the Lead Member for Built Environment, to make those amendments along with any necessary minor amendments, corrections and additions to in respect of any spelling, grammatical, cross-referencing, typographical errors and/or factual updates prior to signing by the Leader or Chief Executive.

EX.76 TREASURY AND CAPITAL MANAGEMENT

- 76.1 The report of the Associate Director: Finance, circulated at Pages No. 17-50 and the amendment circulated separately, asked the Committee to recommend to Council adoption of the Capital Strategy 2024/25; the Investment Strategy 2024/25; the Minimum Revenue Provision Statement 2024/25; and the Treasury Management Strategy 2024/25.
- 76.2 In proposing the report recommendation, the Lead Member for Finance and Asset Management advised that the report included four key documents which were developed to offer assurance to Members, the local community and wider stakeholders that the Council’s finances were being managed in an appropriate and sustainable way across the next year and beyond. By having these strategies in place, it ensured the authority was in line with the expectations of the Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code. The documents were updated on an annual basis and the strategies before Members were based on those agreed last year with no major amendments. He pointed out that a supplementary paper had been circulated separately in relation to the Capital Strategy which updated the incorrect figures in Table 11 of Appendix A at Page No. 26 of the report. Members would be aware that quarterly financial reports were taken to the Executive Committee which included an update on the Prudential Indicators in line with CIPFA expectations, as such, the actual figures and financial position could be scrutinised on a regular basis throughout the financial year.
- 76.3 The proposal was seconded and, upon being put to the vote, it was

- RESOLVED:** That it be **RECOMMENDED TO COUNCIL** that the following be **ADOPTED**:
- Capital Strategy 2024/25, subject to the replacement of Table 11 as set out at Appendix A, Page No. 26, with the updated table, circulated separately;
 - Investment Strategy 2024/25;
 - Minimum Revenue Provision Statement 2024/25; and
 - Treasury Management Strategy 2024/25.

EX.77 EXECUTIVE COMMITTEE FORWARD PLAN

77.1 Attention was drawn to the Executive Committee's Forward Plan, circulated at Pages No. 111-120, which Members were asked to consider.

77.2 Accordingly, it was

RESOLVED: That the Executive Committee Forward Plan be **NOTED**.

EX.78 SEPARATE BUSINESS

78.1 The Chair proposed, and it was

RESOLVED That, under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for the following items on the grounds that they involve the likely discussion of exempt information as defined in Part 1 of Schedule 12A of the Act.

EX.79 SEPARATE MINUTES

79.1 The separate Minutes of the meeting held on 29 November 2023, copies of which had been circulated, were approved as a correct record and signed by the Chair.

The meeting closed at 2:50 pm

TEWKESBURY BOROUGH COUNCIL

Report to:	Executive Committee
Date of Meeting:	7 February 2024
Subject:	Budget 2024/25
Report of:	Associate Director: Finance
Head of Service/Director:	Executive Director: Resources
Lead Member:	Lead Member for Finance and Asset Management
Number of Appendices:	Three

Executive Summary:

The proposed net budget totals £12.36m and, after deducting Government support and other financing streams, the resultant Council Tax requirement is £5.43m giving a Band D Council Tax figure of £144.36.

Recommendation:

To RECOMMEND TO COUNCIL:

- i. a net budget of £12,357,208;
- ii. a Band D Council Tax of £144.36, an increase of £5.00 per annum;
- iii. the inclusion of growth items within the budget for 2024/25 as proposed in Appendix A; and
- iv. the capital programme as proposed in Appendix B.

Financial Implications:

As set out within in the report.

Legal Implications:

Section 32 of the Local Government Finance Act 1992 as amended places a duty on the Council, as Billing Authority, to calculate before 11 March 2024 its budget requirement for 2023/24.

Under Section 25 of the Local Government Act 2003, the Section 151 Officer must report on the robustness of the estimates for the purposes of making the appropriate calculations and of the adequacy of the Council's proposed financial reserves.

Environmental and Sustainability Implications:

A growth in budgetary support for directed towards tackling the boroughwide climate and ecological emergency.

Resource Implications (including impact on equalities):

No new service reductions are included in the budget proposal which result in redundancies. The growth proposal includes the additional of 2.5 full time equivalent permanent post being added to the establishment, the funding of a number of one-off posts to add temporary capacity and the transition of a number of temporary roles with the Business Transformation team to permanent roles.

Safeguarding Implications:

None

Impact on the Customer:

None directly from this report.

1.0 INTRODUCTION

- 1.1** The Council considered the Council's financial position as shown in the Medium Term Financial Strategy (MTFS) at its meeting on 12 December 2023.
- 1.2** The MTFS outlines the budget pressures facing this Council now and in future years. It depicts the gap between the estimated net budget of the Council and the estimated funding available in order to finance that net expenditure. The deficit over the five years of the MTFS is estimated to be in the order of £6.1 million.
- 1.3** The latest MTFS is based on updated information provided through the Autumn Statement and the Local Government Settlement Policy Statement. Although both of these provide some clarity on the direction of travel in the short term, much of the previous uncertainty with funding remains and, as a result, financial projections in the medium term are uncertain and subject to significant change. It is hoped that further clarity will be provided at some point to enable sound financial planning and the setting of budgets over the medium term.
- 1.4** The Spending Review in October 2021 headlined a three year funding position for local government coupled with additional general funding of £4.8bn over 3 years in addition to specific social care funding. Despite the setting of a three year funding position, local government settlements have remained on an annual basis and the Council had to wait for the Provisional Local Government Settlement, received on 18 December 2023, for clarity on the immediate funding proposals affecting the 2024/25 budget. The following sections of this report provide further detail on the Provisional Settlement and the Policy Statement but, in summary, the headlines relevant to this Council include:
- a one year only Settlement period, covering 2024/25;
 - funding reform to be delayed until at least 2025/26;
 - likewise, a delay to the Business Rates Retention scheme reset;
 - the continuation of a 3% Funding Guarantee;
 - an additional one year, one off payment of New Homes Bonus;
 - a requirement for every Council to submit productivity plans to the Government by the summer;

- a continuation of the Council Tax threshold for district councils being the higher of 2.99% or £5; and
- an increase to Core Spending Power for Tewkesbury Borough of 4.76%.

- 1.5** This report now brings together the information from the settlement with the detailed figures associated with the 2024/25 budget and the work undertaken by the Transform Working Group. A proposal is then made for a balanced budget and resultant Council Tax.
- 1.6** Section 25 of the Local Government Act 2003 requires the Chief Financial Officer (nominated Section 151 Officer) to make a statement to the Council on the robustness of the estimates and adequacy of financial reserves. This statement is set out in Paragraph 11 of this report. The Council is under a statutory obligation to have regard to this when making its decision on the proposed budget.
- 1.7** In setting the budget for 2024/25, the Council has continued to provide the same level of service as in previous years and, in many areas, looks to provide an enhanced service whilst also investing to meet the demands of the growing population of the borough and the emerging priorities of the new Council Plan. Despite the financial challenges facing the Council, the proposed budget includes the addition of £472,976 of ongoing growth in our services and £359,754 of one-off growth to further support services and Council Plan ambitions.
- 1.8** As always, the approval of the 2024/25 budget will mark the start of the process to set a balanced budget for the following year. Much will depend on the timing of a general election and a spending review with the hope that the government will provide clear and early information on the funding streams that will support the Borough Council in 2025/26 and beyond. The Council will also need to consider its own expenditure plans over the medium term and look to align those plans with the likely level of resources available.

2.0 LOCAL GOVERNMENT FINANCE SETTLEMENT 2024/25

- 2.1** The Local Government Finance Settlement for 2024/25 includes monetary allocations for a variety of funding streams including New Homes Bonus (NHB), Services Grant (SG), Revenue Support Grant (RSG), Rural Services Delivery Grant (RSDG), the Funding Guarantee (FG) and the Business Rates baseline (BRB) funding. In addition, it confirms what the government deem as an excessive Council Tax increase which would be subject to local referendum before it could be introduced.
- 2.2** The Provisional Local Government Finance Settlement for 2024/25 was announced on 18 December 2023. The settlement is subject to consultation which ended on 15 January 2024, with the Final Settlement expected at the beginning of February. Historically the figures contained within the Provisional Settlement have not changed on publication of the Final Settlement, therefore, the budget report is based on those figures within the Provisional Settlement. Given the pressures on local government funding, it is possible there could be some movement within the settlement and, should this occur, Members will be notified and changes to the budget proposal made ahead of Council.

2.3 Despite the Spending Review 2021 providing funding quantum for the following three years, the Department of Levelling Up, Housing and Communities (DLUHC) opted to only provide confirmed funding levels on an annual basis. The Policy Statements issued in December 2022 and December 2023 attempted to provide some certainty for the following financial years by confirming delays to funding reform and business rates reset but left questions over a number of other aspects that form the settlement. The 2024/25 settlement is therefore, in effect, another one year roll over settlement. A spending review is expected in 2024 which may provide some greater certainty of funding over longer time frames but the impending General Election places a question mark over the timing of the review.

Needs based funding

2.4 The Governments assessment of funding support required to deliver services to the borough, net of the resources that could be raised locally, is provided via three funding streams, these being, Revenue Support Grant (RSG), Rural Services Delivery Grant (RSDG) and the Business Rates baseline (BRB) funding. The figures within the settlement are in line with expectations and Table 1 highlights the confirmed level of support for the next financial year.

Table 1

	2022/23	2023/24	2024/25
Cash levels			
Revenue Support Grant (RSG)	23,990	158,117	168,590
Rural Services Delivery Grant (RSDG)	14,459	16,160	16,160
Business Rates baseline funding	1,846,234	1,915,324	2,004,696
Total	1,884,683	2,089,601	2,189,446
Change in funding (£)			
Revenue Support Grant (RSG)	704	134,127	10,473
Rural Services Delivery Grant (RSDG)	0	1,701	0
Business Rates baseline funding	0	69,090	89,372
Total	704	204,918	99,845
Change in funding (%)			
Revenue Support Grant (RSG)	3.02%	559.10%	6.62%
Rural Services Delivery Grant (RSDG)	0.00%	11.76%	0.00%
Business Rates baseline funding	0.00%	3.74%	4.67%
Total	0.04%	10.87%	4.78%

* RSG for 23/24 contains £131,371 of rolled in grants that were previously awarded separately.

2.5 As can be seen from Table 1, the Council's needs based funding has seen an increase of £99,845 or 4.78% for 2024/25. There are a number of factors that have contributed to this increase including:

- An uplift to the core RSG of £10,473 which equates to September's CPI figure.
- A freeze to the rural element of the funding.
- A 4.67% uplift to Business Rates baseline funding.

More detail on business rates funding is provided in Paragraph 4 but, in summary, the Council's baseline funding should move in line with September's Consumer Price Index (CPI), which for 2023 was 6.62%, as long as this is passed on to businesses in the form of an uplifted business rates multiplier. In order to support businesses in the current

economic environment, the multiplier has been split in two – one for small businesses and one for standard businesses – with the small business rate multiplier being frozen and, as a result, the government is required to compensate local authorities in full for the revenue forgone by the government’s decision – see Paragraph 4. The standard business rates multiplier has increased by 6.62% but the uplift in funding through the Business Rates Baseline is calculated as the weighted average uplift between the small and standard businesses within Tewkesbury’s valuation list, hence the lower figure of 4.67%.

Funding Guarantee

- 2.6** In previous years, the funding floor for local government was 0% of existing Core Spending Power (CSP). This meant that the worst-case position for local authorities was that the cash amount of their CSP would not change between years. For councils such as Tewkesbury Borough which were at the 0% floor, courteous of the steep reductions in New Homes Bonus, the Lower Tier Services Grant (LTSG) would be used as a balancing item to ensure that 0% was achieved, paying significant grant if necessary. In reality, even with the LTSG allocation, Tewkesbury Borough Council was still losing grant funding but was replacing this with increased Council Tax receipts.

A new funding floor of 3%, in recognition of inflationary pressures, was introduced for 23/24 in the form of the Funding Guarantee. The Funding Guarantee ensures that all councils see at least a 3% increase in their Core Spending Power before any decisions about organisational efficiencies, use of reserves or Council Tax levels are made. In 2023/24, the 3% Funding Guarantee was worth £300,000 of funding.

The Funding Guarantee has remained in place for 2024/25 and also remained at the 3% level despite the significant inflationary pressures that have been in place for the last 12 months. For Tewkesbury Borough Council, the 3% uplift in its current CSP of £10.6m will result in an uplift in funding support of £318,000. In addition to this, the Council will also benefit from any increase in Council Tax it agrees to, rather than it merely replacing lost funding. With a £5 increase in Council Tax generating approximately £188,000, the Funding Guarantee could therefore see an increase in CSP of £505,000 or 4.76%.

The Funding Guarantee will be delivered by uprating existing funding such as the Revenue Support Grant and the Baseline Funding level, adjusting for changes to other grant schemes such as New Homes Bonus and then making an actual Funding Guarantee grant to ensure the 3% target is delivered.

For Tewkesbury Borough Council, the total accumulated value of the Funding Guarantee in 2024/25 is £2,036,820.

Services Grant

- 2.7** The Services Grant was introduced as a new, one-off allocation of £822m in 2022/23 in part to compensate authorities for the increased cost of National Insurance. Despite being labelled as a one-off grant, the Services Grant continued into 2023/24 and will again be in place for 2024/25. However, the value of the grant has been significantly reduced, first by an amount to reflect the reversal of the decision to increase National Insurance contributions and then by further top slicing of the grant pot to fund other funding streams on a national level. As a result, the national funding pot for this grant has reduced from £822m in 22/23 to just £77m for 24/25.

The allocation specifically for Tewkesbury Borough has fallen from £127,275 in 2022/23 to £71,717 in 2023/24 and now just £11,749 for 2024/25. It is not yet known whether this grant will continue into 2025/26.

New Homes Bonus

- 2.8** The government is proposing to once again to roll-over the current policy on New Homes Bonus (NHB) for a new round of NHB payments in 2024/25. New legacy commitments ceased to be made in allocations from 2020/21, and the government confirmed in February 2021 that it did not intend to reintroduce the concept of legacy payments. As a result, Tewkesbury Borough will see a NHB allocation of £1,125,138 in 2024/25. Full details are provided in Paragraph 3.

Council Tax principles

- 2.9** The government has kept the core Council Tax principles the same as the current year which is a maximum increase in Council Tax of 2.99%, despite the levels of inflation over the previous year.

For district councils, the government has also retained the current year principle of being the higher of £5 or 2.99%. This principle once again disadvantages the lowest Council Tax charging authorities and, overall, is more restrictive than for other types of authority as well as the Police and Crime Commissioners. The government has been lobbied through the Provisional Settlement consultation to reconsider this position.

The government assumes every authority will increase Band D Council Tax by the maximum allowed. In its Core Spending Power figures, the government has also assumed that the taxbase will increase in 2024/25 for each authority in line with their average taxbase increases.

Full details of the Council Tax calculation can be found in Paragraph 7.

Core Spending Power

- 2.10** The government's preferred measure of financial resources available to local government is called the Core Spending Power (CSP) and takes into account all of the grants referred to in the previous paragraphs, New Homes Bonus and Council Tax to forecast the level of total resources available to local government in the coming year. The only major funding stream excluded for lower tier authorities is Business Rates retention.

The headline figure for local government sees an increase of 6.5% or £3.9bn in funding for 2024/25. This includes assumed increases to Council Tax income of £2.08bn based on maximum Council Tax increases and five-year average growth to tax bases. This continues a feature of recent settlements in that a greater burden for funding local government has been placed on the local taxpayer. The figure also includes £1.38bn of additional or repurposed funding for social care.

- 2.11 Tewkesbury Borough's CSP forecast for 2024/25 is, once again, somewhat less than the national average, standing at 4.76%, but is a significant increase compared to the years prior to 2023/24 and is in line with other lower tier authorities. Table 2 illustrates how Tewkesbury's CSP is calculated:

Table 2 – Tewkesbury's Core Spending Power

	2022-23	2023-24	2024-25
	£ millions	£ millions	£ millions
Settlement Funding Assessment	1.87	2.07	2.17
Business rates multiplier compensation	0.19	0.33	0.38
Council Tax Requirement	4.81	5.13	5.39
New Homes Bonus	1.63	1.24	1.13
Rural Services Delivery Grant	0.01	0.02	0.02
Lower Tier Services Grant	1.31	0.00	0.00
Services Grant	0.13	0.07	0.01
Funding Guarantee	0.00	1.77	2.04
Grants rolled in	0.13	0.00	0.00
Core Spending Power	10.09	10.63	11.14
Increase (£)	-0.04	0.54	0.51
Increase (%)	-0.43%	5.40%	4.76%

- 2.12 The £0.51m increase in CSP is the second consecutive increase enjoyed by Tewkesbury Borough Council and is most welcome after a decade of spending reductions. Whilst the uplift is welcome, at 4.76% it remains significantly below the levels of inflation that have impacted the Council's costs over the last twelve months and will not alone cover the increasing cost of providing services.

- 2.13 It should also be noted that the split between locally controlled funding and funding from central government continues to come closer together. The Council Tax element of CSP is again expected to rise by £0.27m meaning that it will account for 48.4% of the Council's CSP, up from 34.7% in 2015/16. This continues the journey over the last decade of putting an ever-increasing emphasis on local taxpayers to pay for the cost of services.

3.0 NEW HOMES BONUS

- 3.1 The Local Government Settlement for 2021/22 confirmed that New Homes Bonus (NHB) would be withdrawn after much speculation in the preceding couple of years. Despite a consultation on a replacement scheme taking place in early Spring 2021, no further announcements have been made. It therefore came as no surprise when the government decided to allow a further year of the scheme in 2022/23 and again in 2023/24.

- 3.2 For 2024/25, the NHB award will again be awarded for one year only with no legacy payments being awarded in future years. The original scheme made NHB payments for six years for each new property delivered or empty property returned to occupation, but this was reduced to four years in 2018/19 and then the last five awards, including 2024/25, have been for one year only. This has obviously dramatically reduced the value of the scheme to Tewkesbury Borough, although the increased levels of house building and the increase to the national average Council Tax has offset some of that reduction.

3.3 For Year 14, which is based on growth between October 2022 and October 2023, the value of the NHB will be £1,125,138. This is the third largest annual bonus that Tewkesbury Borough has received since the inception of the scheme and reflects the level of housebuilding in the area over that 12-month period. A total of 957 new properties have been added to the valuation list in the period but this has been partially offset by a growth of 136 properties which are classed as empty. Table 3 below details the allocation of NHB in comparison to the previous three years.

Table 3 – Projection of NHB

	2021/22	2022/23	2023/24	2024/25
Year 8	£898,713	£0	£0	£0
Year 9	£965,166	£965,166	£0	£0
Year 10	£0	£0	£0	£0
Year 11	£644,982	£0	£0	£0
Year 12	£0	£667,928	£0	£0
Year 13	£0	£0	£1,240,366	£0
Year 14	£0	£0	£0	£1,125,138
	£2,508,861	£1,633,094	£1,240,366	£1,125,138
Variance (£)	-£1,253,895	-£875,767	-£392,728	-£115,228
Variance (%)	-33.32%	-34.91%	-24.05%	-9.29%

3.4 As can be seen from the table, the Council will receive £1.13m in 2024/25 from the NHB scheme. This is a reduction of £0.12m on the current levels. All of the £1.13m will be used to support the base budget of the Council.

3.5 It is generally assumed that this will be the last year to attract a NHB payment although no confirmation of this has been received. No details were presented in the Provisional Local Government Settlement as to what, if anything, might replace the NHB scheme and what transitional arrangements might look like. This is very disappointing as the government had said in the 2023/24 Settlement that:

‘We also recognise the need to help councils plan and we will therefore set out the future position of New Homes Bonus ahead of the 2024/25 local government finance settlement.’

It is therefore currently impossible to forecast potential sums due from NHB or a revised scheme beyond March 2025.

4.0 BUSINESS RATES RETENTION

4.1 In recent years, Tewkesbury Borough has benefited from significant amounts of retained business rates income to support its base budget. The budgeted current year retained income stands at £1.98m as a result of the growth of the business base within the borough but also the compensation paid by government to local authorities for national decisions such as freezing the business rates multiplier and business rate relief.

4.2 As highlighted earlier, the Council will receive compensation from the government for its decision to freeze the business rates multiplier for small businesses and therefore deny local authorities the expected inflationary increase to the business rates baseline position. This is the fourth year where the government has decided to do this and as a result the compensation has increased from £326,257 in the current year to £380,717 for 2024/25 as indicated within our CSP figures.

4.3 Reform of the business rates retention scheme has long been an ambition of the government with a move to 75% retention widely expected and a number of pilots run to test the scheme and its benefits. However, following comments by the Secretary of State in 2021 about 75% retention and its incompatibility with the levelling up agenda, it no longer appears that this move will happen and the sector will remain on 50% retention. The figures for 2024/25 continue to be based on this level of retention.

The national reset of the retention scheme, whereby accumulated growth in individual authorities is taken back by the government and potentially redistributed amongst the whole local government sector, has also been earmarked to occur since 2020. However, the Local Government Finance Settlement Policy Statement in December 2022 confirmed that the reset will be delayed until at least 2025/26.

4.4 The calculation of business rates due to, and therefore retained by, the Council is contained within our NNDR1 return to DLUHC and is based on the standstill position highlighted in the preceding paragraph, the compensation due highlighted at 4.2, the underlying growth of the business community within the borough and the reassessment of provisions made for appeals and bad debts. The calculation also includes the changes to the rateable list as calculated by the national revaluation for 2023 and the transfer of the Virgin Media hereditaments to the Central List. The resultant level of expected business rates retention for Tewkesbury Borough Council is £2.04m for 2024/25.

This level is an increase £63,989 on the current year level of retention.

4.5 In addition to the budgeted in year retention, the Council budgets for the surplus or deficit arising on the Business Rates Collection Fund in the previous year. As in previous years, a surplus has been generated as the Council collected more business rates income than forecast. This position has been boosted by the release of accumulated appeals provisions that are no longer required and provide a significant one-off surplus.

The Business Rates Collection Fund surplus to incorporate within the 2024/25 budget stands at £1,201,876. This is significantly more than in recent years so care has been taken to ensure only the average surplus is used to fund on-going activities whilst the balance is used to fund one-offs. If this care had not been taken, there would likely be an immediate funding deficit for the 2025/26 budget as the surplus dropped back to more normal levels. As a result of this, £428,122 has been used to fund ongoing activities whilst the balance of £773,754 has funded one-off activities which support the balanced budget proposal.

4.6 In addition to our own individual performance, Tewkesbury Borough Council is a member of the Gloucestershire Business Rates Pool which incorporates all Gloucestershire authorities and, through the inclusion of the County Council, results in a much reduced levy payment being applied, therefore generating higher levels of retained income within Gloucestershire. This increased retention is shared directly amongst the councils and also with the Strategic Economic Development Fund in Gloucestershire.

Given the government's decision not to make any alterations to the business rates retention scheme and thus maintain the intrinsic benefit of pooling, Section 151 Officers have risk assessed the proposed pool and believe there is sufficient benefit and risk mitigation to maintain the pool for a further year. Tewkesbury Borough Council will therefore continue within the pool for 2024/25.

As with the current year, the budget will include an estimate of £225,000 for pool benefit which will therefore directly support the delivery of ongoing services. Any retention generated over this level will be treated as a windfall bonus at the year end. The windfall can be used to boost a number of our long-term planning reserves and therefore mitigate the need for additional ongoing budget growth.

5.0 GROWTH

- 5.1** After more than a decade of austerity in local government and with the borough expanding rapidly in recent years, our services across the Council are under severe pressure to meet the demands placed upon them. In addition, the ambition of both national and local government continues to present new challenges and financial demands. Alongside this, the withdrawal of the New Homes Bonus – traditionally used to support growth in the Council - without a replacement scheme has created further financial pressures and removed a growth funding resource from our budget position. The restriction on Council Tax increases as well as the impact of inflationary pressures also mean that there is limited ongoing funding available to support the growth requests put forward.
- 5.2** It is against this backdrop that growth bids were requested from services and from which an original £1.6m of additional funding was requested. Clearly this level of additional cost is not affordable for the Council in the current funding climate and so choices needed to be made so that a balanced budget proposition could be developed. The Chief Officer Group (COG) reviewed all bids received and prioritised those bids against the funding that was available.
- 5.3** Having completed this exercise, the final decision on what to include in the budget proposal could not be made until all other parts of the budgetary process had been completed. This was again severely delayed this year given the late notification of the Provisional Settlement and the additional work needed to complete the business rates position. Once the position was known, COG, in consultation with senior politicians and the Transform Working Group, included growth bids in the budget proposal that were affordable within the funding available and decided against including more bids that would require the use of reserves to support ongoing expenditure.
- 5.4** As a result of the additional funding in the Provisional Settlement and the additional income and savings found within the base budget, highlighted at Paragraph 6.4, a total of £472,976 of ongoing growth is recommended. It should also be noted that prior to this growth round, the Council has previously agreed to fund a new Climate Change Officer and small operational budget, totalling £66,276, and provide additional resources to the Strategic Local Partnership of £160,000 per annum.
- 5.5** Despite the financial challenges faced by the Council, significant investment in our services has been funded in recent years and the recommendation for growth in 2024/25, coupled with the in-year growth decisions taken, means that over the last three years, ongoing investment into our services totals £1.79m.
- 5.6** The additional funding in this growth proposal allows for an injection of critical resources into our service areas to meet our desire to provide effective and efficient services to our communities, be able to consult with and listen to those communities more effectively, ensure our IT systems are maintained and secure, bid for funding on behalf of the community and the Council itself and meet some of our emerging Council Plan priorities.
- 5.7** The full list of growth items recommended for inclusion in the budget is shown at Appendix A. A number of ongoing growth items are shown as being funded from alternative sources. Other grant schemes and existing reserves can meet the funding need at least in the short term but should these funding streams be exhausted the growth items will be added to the base budget and be funded directly by the Council.

5.8 In addition to the ongoing funding recommended, £359,754 of one-off funding is also included in the budget proposal. This provides temporary capacity within our People, Culture and Performance team, temporary capacity to support our Garden Communities ambition and provides funding to review and improve the Council’s emergency planning and response.

5.9 Appendix A also highlights the growth bids that haven’t been included in the budget proposal as a priority item. In some cases, alternatives have been found whilst other bids were withdrawn by the service. A total of £765,041 of ongoing expenditure requests have not been included within the budget proposal.

6.0 PROPOSED BUDGET

6.1 The base estimates for the Council in 2024/25 have been compiled, including the proposed growth, and are detailed in table 4.

Table 4

	2023/24	2024/25	Variance (£)	Variance (%)
Executive Services	£627,600	£914,379	£286,779	45.69%
People, Culture & Place	£461,085	£519,658	£58,573	12.70%
Transformation	£972,163	£1,318,943	£346,780	35.67%
Finance	£1,760,368	£1,332,414	-£427,954	-24.31%
IT & Cyber	£897,669	£1,057,863	£160,194	17.85%
Corporate Resources	-£1,195,954	-£1,048,710	£147,244	12.31%
Planning	£951,833	£721,170	-£230,663	-24.23%
Community Services	£6,447,069	£7,115,441	£668,372	10.37%
One Legal	£378,625	£426,050	£47,425	12.53%
TOTAL	£11,300,458	£12,357,208	£1,056,750	9.35%

6.2 The budget proposals for 2024/25 include a number of variances against the current year and are summarised in the following paragraphs.

6.3 Additional costs and reduced income

- A salary growth assumption of 4% on each scale point has been made for the year commencing 1 April 2024. This position has been adopted in light of current and projected consumer price inflation levels, the pressure created by national living wage increases, Union demands on pay and the funding position of the Council. This forecast uplift is estimated to cost the Council an additional £487,000 per annum.
- In addition, the extra cost of the 2023/24 salary award needs to be included within the base budget. The 23/24 budget was constructed with a £1,601 increase assumption per scale point for the pay award but the actual award of £1,925 for the majority of employees resulted in an additional cost of circa £128,000.
- With consumer price inflation running between 10.5% and 4% during 2023, this has inevitably affected a number of individual budget lines within the Council. Whilst managers have sought to reduce the impact of inflation on budgets, there are some significant increases for expenditure such as computer licences.

- The cost of gas and electric has risen steeply since the last budget was set but the contractual arrangements with the Council's supplier, where energy has been purchased in advance of need and in advance of the significant price increases, has meant that the price being paid by the Council is around 60% lower than the market price at the time of fixing the price in November. However, this has still resulted in price increase of 15.9% for electricity. Whilst the price of gas has also risen, the project to install an air sourced heating system will mean that the Council has no need to procure gas to heat its offices, saving over £29,000.
- A second office accommodation unit within the Council Offices remains vacant after over 12 months of advertising and, whilst an aggressive marketing strategy in the New Year may help to secure a tenant for the space, it is prudent to remove the expectation of rental income from our budget given the length of the current void period. This is a loss of £40,000 rental income.
- The contract for services delivered by Ubico has increased by £673,000 (13.4%) for 2024/25. This increase is predominately driven by a 5% assumption around the 2024/25 pay award and the extra salary to be incorporated into the base budget following the 2023/24 pay award. Other small growth items of expenditure such as insurance and vehicle repairs also contribute to the overall increase.
- The Materials Recovery Facility gate fee has risen by £200,000 as the cost to dispose of recycled materials has increased because of reductions in the demand and value of recycled materials.
- There has been an increase of £40,000 in the annual cost of the Building Control partnership resulting from more non-chargeable activities.
- An increase in demand and cost relating to homeless activities resulting in an increase cost of £74,000.
- External Audit charges have increased by £69,000 as a result of the tender and award of new five year contracts from 2023/24. This increase was expected as a result of the actions taken to correct issues highlighted within the external audit market.
- An increase in cost of £128k within Asset Management and Grounds Maintenance as a result of the impending transfer of facilities at Coopers Edge. This increase is offset by an annual release of the commuted sum associated with the facility transfer.

6.4 Budget savings and increase income

- The Council is able, once again, to reduce its contribution to the pension fund deficit. A further reduction of £97,000 has been factored into the base budget resulting in an annual contribution of £1.07m, a reduction of £858,000 from the position for 2019/20. A further reduction will take place in 2025/26 as a result of the valuation of the pension fund in 2022.
- The increase in banking rates, has resulted in an additional investment interest estimate of £166,000.
- A reduction in the amount of external borrowing required has reduced the annual budget for borrowing by £226,000.
- The increase in planning fees which came into effect on 6 December 2023 has resulted in an increased budget forecast of £230,000.
- The trade waste service deficit of £130,000 has been removed from the base budget following the cessation of the service.
- Savings on services charges associated with the Swindon Road depot of £100,000.

- An increase in estimated fee income, as a result of increased fees and additional customers, across a range of services including:
 - Garden waste - £70,000
 - Licensing - £77,000
- A reduction in the annual contribution to the Commercial Property reserve of £125,000 per annum.
- The introduction of a range of new or stretch income targets within the planning service as a result of the ongoing improvement work has added £58,000.
- Reviewing summons costs and aligning them with neighbouring authorities will result in an additional £35,000.
- Providing for the 2027 Borough Elections via a one-off allocation from the Business rates Collection Fund surplus means that there is no requirement for a £41,000 annual contribution towards those costs.

6.5 The finance available to fund the Net Budget Requirement is as follows:

Table 5

Financing stream	2023/24	2024/25	Variance (£)	Variance (%)
Revenue Support Grant	-£158,117	-£168,590	-£10,473	6.62%
Rural Services Delivery Grant	-£14,459	-£16,160	-£1,701	11.76%
Business Rates Baseline	-£1,915,324	-£2,004,696	-£89,372	4.67%
Retained Business Rates	-£1,980,458	-£2,044,448	-£63,990	3.23%
Business Rates Pool	-£225,000	-£225,000	£0	-
Business Rates Collection Fund	-£377,475	-£1,201,876	-£824,401	218.40%
New Homes Bonus	-£1,240,366	-£1,125,138	£115,228	-9.29%
Council Tax Collection Fund surplus	-£160,899	-£129,161	£31,738	-19.73%
Minimum Revenue Provision	£926,973	£972,260	£45,287	-4.89%
Net Transfer to / (from) reserves	£820,467	£1,066,793	£246,326	-30.02%
Services Grant	-£71,717	-£11,749	£59,968	-83.62%
Funding Guarantee	-£1,778,232	-£2,036,820	-£258,588	14.54%
Total	-£6,174,607	-£6,924,585	-£749,978	12.15%
Service Expenditure b/fwd	£11,300,458	£12,357,208	£1,056,750	9.35%
Balance to be funded by Taxpayers	£5,125,851	£5,432,623	£306,772	5.98%

6.6 Table 5 highlights the financing streams as described in the previous sections. The funding guarantee and the business rates collection fund surplus have supported a net increase in funding of £0.75m to meet the increased cost of our services.

6.7 Also included within the financing streams are:

- An increase in the Minimum Revenue Provision of £45,287 reflecting the annuity method of calculation used;
- An increase in the net transfer to reserves as a result of the use of the Business Rates collection fund surplus to fund a one off transfer to the Commercial Property Reserve of £250,000 and the Election Reserve of £164,000. These two transfers provide comfort that enough funding exists in reserves to reduce the annual contribution to the Commercial Property reserve by £125,000 on a permanent basis and reduce the annual contribution towards the Borough Elections by £41,000 for the next four years;
- A Council Tax collection fund surplus of £129,161; and

- The benefit of being a member of the Gloucestershire Business Rates Pool into the base budget with an income estimate of £225,000. This is a prudent estimate of the likely full benefit of pool membership and taken now given some certainty that any changes to the retention scheme are now likely to be some years away.

6.8 As a result of the movement on individual funding streams, the net total of funding available to the Council has increased by £749,978 or 12.15%.

6.9 It has not been necessary to use reserves to support the budget proposal. It was widely expected that a significant contribution from reserves would be needed to balance this year's budget but due to the funding settlement, the increased business rates and the additional income generated in the core budget, this has not been necessary. The MTFS reserve remains intact and ready to support future service and budgetary needs.

6.10 After deducting the funding streams from the net cost of services, the balance of expenditure to be funded by council taxpayers is £5,432,623 for 2024/25, an increase of £306,772 on the current year.

7.0 COUNCIL TAX

7.1 As highlighted earlier in the report, the government expects all councils to increase Council Tax to the maximum level permissible before a referendum is required. The increased Council Tax delivers the national headline 6.5% increase in CSP and, in Tewkesbury Borough Council's case, supports the generation of the expected 4.76% increase in CSP for 2024/25.

Whilst this is one of the more generous financial settlements in recent times for Tewkesbury Borough, the increase in CSP does not meet the inflationary storm that has buffeted the budget over the last 12 months. Neither does it meet the extra cost required to meet the additional demand placed on our services by a growing borough.

It is therefore recommended that a £5 per annum increase at Band D level, equivalent to 3.59%, is approved, generating an additional £188,162 of ongoing income to support the Council's core services.

7.2 The level of increase proposed is in line with the Government's set threshold, of £5 or 2.99%, whichever is the higher, for determining whether a district Council Tax increase is excessive and should be put to a local referendum. Thresholds for other precepting bodies are:

- 2.99% for basic Council Tax and 2% for the Adult Social Care (ASC) levy for upper tier authorities
- £13 for Police and Crime Commissioners
- there are again no thresholds for Town and Parish Councils.

7.3 The proposed increase will be the ninth successive year that the Council will have increased the Council Tax by the maximum £5 per annum. This follows the period from 2011 to 2016 where Tewkesbury decided to freeze its share of the Council Tax in order to support its taxpayers during tough economic times. The proposed increase would set the Band D Council Tax at £144.36 per annum and most likely keep the Council around the eighth lowest district tax in England. The proposed tax would also keep the Council in the lowest quartile for Council Tax charges whilst the shortfall against the lower quartile threshold and the district council average is likely to be circa £39 and £71 respectively given the ability of the majority of district councils to increase their Council Tax by more than £5, courteous of a 2.99% uplift on existing Council Tax levels.

7.4 The impact of this proposal on the borough taxpayers is illustrated in Table 6.

Table 6

Band	No. of properties	Percent of total	Annual Council Tax 23/24	Annual Council Tax 24/25	Annual Increase
A	6,801	15.18%	£92.91	£96.24	£3.33
B	6,979	15.58%	£108.39	£112.28	£3.89
C	12,634	28.20%	£123.88	£128.32	£4.44
D	6,579	14.68%	£139.36	£144.36	£5.00
E	5,856	13.07%	£170.33	£176.44	£6.11
F	3,655	8.16%	£201.30	£208.52	£7.22
G	2,093	4.67%	£232.27	£240.60	£8.33
H	205	0.46%	£278.72	£288.72	£10.00

7.5 The Council's recent record on Council Tax is shown in Table 7 for information.

Table 7

Year	Council Tax	Increase (£)	Increase (%)
2015/16	£99.36	£0.00	0.00%
2016/17	£104.36	£5.00	5.03%
2017/18	£109.36	£5.00	4.79%
2018/19	£114.36	£5.00	4.57%
2019/20	£119.36	£5.00	4.37%
2020/21	£124.36	£5.00	4.19%
2021/22	£129.36	£5.00	4.02%
2022/23	£134.36	£5.00	3.87%
2023/24	£139.36	£5.00	3.72%
2024/25	£144.36	£5.00	3.59%

7.6 Council tax base growth in the borough was suppressed during the pandemic but has recovered to normal levels of activity in the last two years. As a result, the tax base for 2024/25 has been calculated at 37,632.47 an increase of 851.11 band D equivalents or 2.31%.

7.7 Table 8 highlights the movement on the tax base, the balance to be funded by taxpayers and the corresponding tax increase required whilst table 9 breaks down the additional tax receipts between the tax base increase and the tax charge increase.

Table 8

	2023/24	2024/25	Variance
Balance to be funded by Taxpayers	£5,125,850	£5,432,623	£306,773
Tax base	36,781.36	37,632.47	851.11
Council tax @ Band D	£139.36	£144.36	£5.00

7.8 Table 9 illustrates that the Council will be able to raise a further £306,773 of Council Tax income through tax rate and tax base increases.

Table 9

Council tax raised through tax base increase	£118,610.69
Council tax raised through charge increase	£188,161.98
Additional council tax raised	£306,772.67

8.0 RISKS

8.1 The Council's budget is prepared using best estimates for the level and timing of expenditure, budget and efficiency savings and available resources. However, a number of uncertainties exist which could have an impact on the budget of the Council:

- Government Support – the settlement is only provisional and is subject to change. Funding levels beyond 2024/25 are, as yet, unknown. A prudent view of future years funding has been included in the MTF5.
- Business Rates – Until such time as the issues with backdated appeals have been resolved, accurately forecasting the level of business rate income is difficult. Provisions are made within the scheme to deal with expected bad debts and appeals but these may not be sufficient. The Council is also a member of the Gloucestershire Pool and so the performance of neighbouring authorities with regards to rates retention will impact on Tewkesbury Borough Council's overall retention.
- Interest rate forecasts – our forecast treasury position is built on the central forecast of rate movements over the twelve-month period. There are significant downside and upside risks to this forecast given the competing economic needs in setting the base rate. Changes will affect both the level of return from investments but also the cost of borrowing should new borrowing be required. Current borrowing is all at fixed rates.
- Budgetary control – whilst every effort is made by services to operate within their set budgets, in some circumstances, overspends are unavoidable.
- The cost of disposing of recyclate is significant and is subject to the market and the quality and quantity of materials collected. Best estimates of prices and tonnages have been made, reflecting the likely position, but this could be subject to significant change. Impact from this change will also affect the level of recycling credit income generated.
- A contract sum with our waste provider Ubico has been agreed for the new year. This is not a fixed sum, and the Council is liable for any overspend incurred by the contractor. Additional expenditure may be incurred through further price rises such as diesel, vehicle maintenance or through a pay award settlement in excess of the 5% within their budget.
- As previously indicated, there is currently no agreement with regards to the 2024 pay award and there remains significant pressure from increases in the National Living Wage on the bottom of our pay scales. The budget therefore carries a risk that there is insufficient money within it to meet the agreement that will be made between the Unions and employers. A pay award reserve exists to support excess pay awards.
- New budgetary pressures may emerge in particular from the Council Plan as it is finalised and actions agreed.
- Rental levels from our commercial property portfolio remain at risk given the current flux in the economy. It is as a result of this risk that the Council sets aside £100,000 per annum from its current rental stream to meet void costs or the costs of inducements for new tenants. A significant reserve exists to meet potential costs.
- Inflation – increased cost as a result of inflation has been factored into expenditure budgets but it cannot be guaranteed that these increased budgets will be sufficient to meet costs as prices continue to rise and supplies are restricted.

- Cost of living – given the ongoing impact of the cost of living crisis, it is possible that forecast income levels will not be achieved as households decide against expenditure in areas such as garden waste collection or planning applications, or simply do not have the funds to meet taxation obligations. As a result, income levels may reduce, and arrears may increase. There is also likely to be increased demand for the services offered by the Council.

8.2 As detailed in the following section, the Council does hold reserves which can meet unforeseen costs highlighted within the risks.

9.0 REVENUE RESERVES

9.1 As at 31 March 2023, the Council had earmarked reserves totalling £17.54m. This maintains the enhanced levels of recent years and reflects planned contributions to reserves, the release of a business rates collection fund surplus and the receipt of external grants for various requirements. Of the total earmarked reserves, a sum of £2.87m is set aside in the MTFS reserve which is used to manage the financial challenges of the Council, either as direct temporary support to the budget or to fund the transitional costs of change.

Other reserves exist to manage risk to the authority, such as the pay award reserve and the commercial property reserve, whilst other reserves plan for future expenditure, such as the vehicle replacement reserve and the asset management reserve. The remainder of the reserves provide for service specific activities and in many cases are funded via external grant.

9.2 In addition, there is an uncommitted General Fund working balance of £1,000,000. This reserve was increased by £250,000 in June 2019 and by £200,000 in June 2022 in recognition of how low it was in comparison to other district councils. This was highlighted within CIPFA's Financial Resilience Index. This year's index suggests that this uncommitted balance is now at a more acceptable level but should be increased further should funds become available at the year-end outturn.

9.3 The latest financial outturn projection for 2023/24 suggests that the budget is on track to deliver a small surplus although further cost pressure from inflation and service demand cannot be ruled out. This means, on current projections, that it is unlikely that there will be a significant surplus from the base budget at year end to increase reserves, but neither will there be a deficit requiring further reserve contributions.

9.4 The Council's reserves are in their strongest position for a long time and allow for the delivery of a number of specific service actions as well as guarding against significant financial impact from inflation and potential changes to the funding of local government. It should, however, be recognised that planned expenditure on a new vehicle fleet of circa £5m will occur in 2024 and 2025 and therefore significantly reduce the overall level of reserves in the medium term whilst that reserve is being replenished.

The revenue reserves are reviewed and approved annually as part of the closure of accounts. A Financial Outturn report will be taken to Executive Committee in July to approve the reserves of the Council for 2024/25.

10.0 CAPITAL PROGRAMME

10.1 The current capital programme is shown at Appendix B and covers forward forecasts of the next five years as well as the current year. It also details actual expenditure for the previous year.

10.2 The programme is reduced in size in comparison to previous years and currently totals £10.9m over the next five years. The reduction in the size of the programme is largely as a result of the cessation of the acquisition phase of the commercial property portfolio. The portfolio, currently valued at £60m, is of an appropriate size and risk for our Council. Recent changes to the regulatory framework have also made it clear that the purchase of assets solely for the yield they attract is not an appropriate activity for a local authority.

10.3 Significant expenditure within the remaining programme includes the acquisition of a new vehicle fleet for our depot based services. The current schedule for acquisition required £4.94m of expenditure in the next two financial years with further, smaller requirements in the three years after. Total planned expenditure on new vehicles over the five year period is £5.58m.

An ongoing increased level of expenditure on Disabled Facilities Grants (DFGs), based on the recent levels of expenditure, is projected throughout the programme. This totals £4m over the five year forecast and is financed entirely by government grant.

The annual asset capitalisation programme, which provides funding for the purchase of waste and recycling receptacles as well as the IT replacement programme, has been uplifted to £125,000 p.a. to reflect increased costs and the shorter expected lifespan of personal devices.

10.4 The programme utilises significant external capital grant funding with £4.5m expected to be received to support DFG programmes and other the two prosperity funds in the short term. Revenue financing of capital expenditure is expected to contribute £5.58m to the capital programme which will be used to finance the acquisition of the new vehicle fleet. Given the small balance on the capital receipts reserve, only £0.83m is forecast to be consumed from capital receipts.

10.5 Further additions to the capital programme can be made at any time of the year following Council approval. Members must be mindful of the revenue consequences, both negative and positive of any decision to commit further capital expenditure.

11.0 STATEMENT OF CHIEF FINANCE OFFICER

11.1 Section 25 of the Local Government Act 2003 requires the Chief Financial Officer to make a statement on the robustness of the estimates and adequacy of financial reserves when considering its budget and Council Tax. The Act requires Councillors to have regard to the report in making decisions at the Council's budget and Council Tax setting meeting.

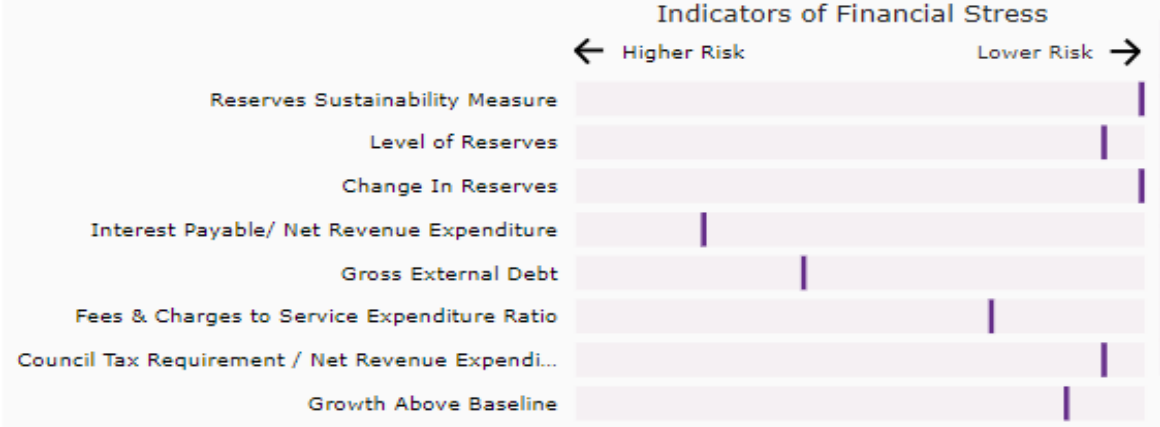
11.2 The basis on which the budget for 2024/25 has been prepared has been set out very clearly in this report and in previous MTFs reports. I am satisfied that the budgets for the General Fund and the Capital Programme have been based on sound assumptions. The Council has a good record for only including in the budget income estimates that are deliverable. The Councils core expenditure requirements are well understood, budgeted for accordingly and delivered in accordance with the estimates. It is on this basis that I am satisfied the estimates are robust.

11.3 The grant settlement for 2024/25 and the cost pressure on service areas have had a significant impact on the Council’s finances and the current economic climate continues to challenge the financial affairs of the Council. The high level of uncertainty surrounding the future of local government finance also causes great difficulty. The forecast impact of the withdrawal of New Homes Bonus, without confirmation of a replacement scheme or transitional funding, leaves the Council facing a £1.13m cliff edge in 2025/26. In addition to this, the potential reset of the business rates retention system in 2025/26 is likely to result in significant reductions in retained business rates which will cause further significant financial challenges in the coming years. Potential changes to the funding distribution model, should the Fair Funding Review be concluded, also appear to have a negative impact on Shire Districts and add to the forecast cliff edge in 2025/26.

11.4 Given these financial uncertainties and challenges, it is imperative that our income streams are secure, our services continue to make efficiency improvements and we have adequate reserves to provide a contingency and to effect change if necessary. I am pleased to say that in all three regards the Council is now well placed.

11.5 The Council’s income from fees and charges is generally in good health, despite the impact of both the pandemic and current economic climate. The majority retain a good customer base and inflationary increases continue to be applied on an annual basis to the fee charged. As a result, our fees and charges as a percentage of service expenditure is relatively high when compared to other district councils although it is noted that this position has deteriorated compared to the previous year as councils have pushed higher charges whilst reductions have been made to service expenditure. One area in particular where charges are being pushed by councils is for car parking. The charges within the borough’s car parks have not been reviewed since 2015 and at that time they were reduced. Officers will therefore bring forward a parking charges review in 2024 as a matter of urgency.

11.6 The Chartered Institute of Public Finance and Accountancy (CIPFA) Financial Resilience Index for 2023, shown below, highlights this together with other indicators of financial risk, the vast majority of which show the Council to be well placed in comparison to other councils.



11.7 With regards to Council Tax, which is the largest of the funding streams available to the council, the position is improving but remains low in comparison to other districts and is therefore a higher risk when it comes to financial resilience. The level of Council Tax income is becoming ever more important to local authorities as the government continues to reduce central funding in favour of higher levels of funding from council taxpayers. Over the last nine years, the percentage of Tewkesbury Borough Council's Core Spending Power taken from Council Tax has risen from 34.7% to 48.4%. Nationally the figure now stands at 56.3% of CSP. Tewkesbury Borough Council's percentage is naturally lower given that the tax that is charged is the eighth lowest in England. In addition, the Council's tax base is relatively modest given the rural nature of the Borough and the conversion rate from actual properties into band d equivalents.

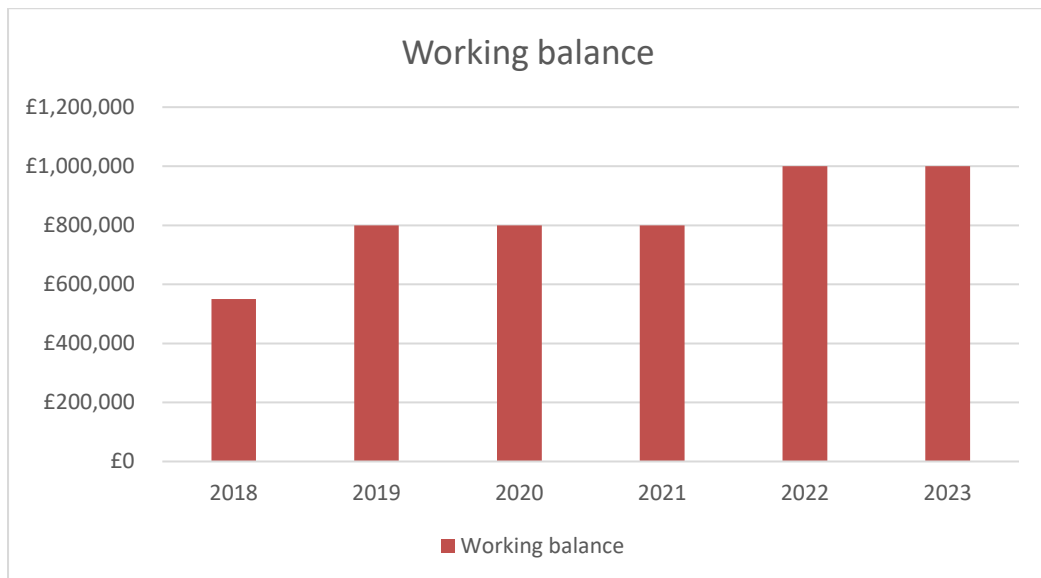
These two issues combine to leave the Council with a relatively modest income stream from Council Tax compared to other authorities which not only means less cash to pay for services but also heightened risk to medium term financial planning due to a smaller proportion of 'certain' funding as opposed to the uncertainties and volatility of other funding streams.

11.8 The formation of the Business Transformation team has enabled a number of services to benefit from their support. Further investment in this service area, as recommended within this budget proposal, will mean that the Council can improve both the scale and speed of transformation within our services. The results of this investment are starting to be seen across service areas, a growing reputation across the sector for transformation and the award of government funding to support the work of the team.

In addition to this, a number of service reviews are continuing towards a conclusion including both the Planning and Licensing services with further reviews planned. A review of the Council as a whole is also being led by the Chief Officer Team to ensure that the breadth and depth of services that we continue to offer align with our corporate priorities and our funding envelope.

11.9 In terms of reserves, the Council has seen these grow over significantly in recent years as illustrated in the tables below. Whilst some of the reserves are held for specific purposes, many are at the discretion of the Council and could be utilised to support areas of need should the council run into financial difficulties. As can be seen, both the earmarked reserves and the working balance have grown over the last five years funded in large part by windfalls of business rates retention, year-end surpluses and specific grants.





- 11.10** The requirement for financial reserves is acknowledged in statute. Section 32 and 43 of the Local Government Finance Act 1992 requires billing authorities to have regard to the level of reserves needed for meeting future expenditure when calculating the budget requirement.
- 11.11** The Council's earmarked reserves are set in July of each year by the Executive Committee with scrutiny being undertaken on a quarterly basis by both the Executive Committee and the Overview and Scrutiny Committee. The earmarked reserves contain specific project and service reserves as well as risk and forward management reserves. The overall level of reserves is considered to be good and places the Council in a low risk position as highlighted by the Chartered Institute of Public Finance and Accountancy (CIPFA) Financial Resilience Index at 11.6.
- 11.12** The General Fund balance on its own is low when comparisons are made with other District Councils and will require additional monies being added to it at the earliest opportunity. However, in making judgement about the adequacy of reserves, bringing both allocated and unallocated reserves together gives assurance that the overall level of reserves is acceptable.
- 11.13** Overall, I am satisfied that the projected levels of reserves and balances held by the Council are adequate for the forthcoming year but we will continue to review the position as necessary to ensure adequacy of reserves for future years.

12.0 CONSULTATION

- 12.1** Consultation on the budget has taken place with the Transform Working Group. In addition, a public and business consultation has taken place on general budgetary principles.

13.0 OTHER OPTIONS CONSIDERED

- 13.1** The proposal within this report is for the Council to increase Council Tax by £5 or 3.59% which is the maximum allowable for Tewkesbury Borough under current referendum thresholds. In producing a balanced budget proposal, officers have considered a number of options for Council Tax. A summary of different levels of Council Tax is shown in the table below alongside the impact on the Council's ongoing deficit.

Table 10 – Council Tax increase options

Council Tax 23/24	Council Tax 24/25	Increase	Increase	Ongoing income produced	Ongoing savings required
£139.36	£144.36	£5.00	3.59%	£188,162	£0
£139.36	£139.36	£0.00	0.00%	£0	£188,162
£139.36	£140.36	£1.00	0.72%	£37,632	£150,530
£139.36	£141.36	£2.00	1.44%	£75,265	£112,897
£139.36	£142.36	£3.00	2.15%	£112,897	£75,265
£139.36	£143.36	£4.00	2.87%	£150,530	£37,632
£139.36	£146.86	£7.50	5.38%	£282,244	-£94,081
£139.36	£149.36	£10.00	7.18%	£376,325	-£188,162
£139.36	£154.36	£15.00	10.76%	£564,487	-£376,325

13.2 A range of options are available within the set threshold as detailed within the table. Also highlighted are a number of options that have been suggested as higher monetary thresholds for district councils. Whilst these are not currently available to the Council without a referendum, the table highlights the additional ongoing income that would be raised by these levels of increased council tax and the percentage uplift on our existing Band D Council Tax.

A decrease on the Council Tax has been ruled out given the financial outlook and challenges ahead for the Council.

13.3 It has been necessary to increase Council Tax by £5 in order to meet the financial pressures facing the Council. Whilst lower Council Tax increases were considered, these did not provide the income required to fund the demand pressures within services. The use of one-off sums to replace an ongoing income stream is not considered prudent and only results in the need for ongoing savings to be postponed. The use of one-offs to support a budget should only be considered as a last resort.

13.4 The recommended increase in Council Tax is also made against the background of a £6.1m projected deficit over the next five years and the uncertainty about Government policy for local government finance. This leaves the Council in a risky position and it is therefore of paramount importance that the council takes the decision to increase financing streams within its control as and when it can and to their full extent.

14.0 MONITORING

14.1 The delivery of the annual budget is monitored on a monthly basis and reported formally to both Executive Committee and Overview and Scrutiny Committee on a quarterly basis.

15.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES

15.1 In line with Medium Term Financial Strategy approved by Council on 12 December 2023.

Background Papers: Medium Term Financial Strategy

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Appendices: A - Growth proposals
B – 2024-29 Capital Programme
C – Detailed estimates 2024/25

Growth requests 2024/25

Section A	Growth included in the base budget on an ongoing basis	Amount	Description
IT	Cyber threat monitoring	£15,000	24 hour monitoring and response to cyber threat through a security operations centre
Audit and Governance	Internal Auditor Post	£46,027	1 FTE Internal Auditor post to support delivery of the internal audit plan and reinstate the Internal Audit team back up to 2 FTE. Also adds additional days for corporate improvement plan.
Environmental Health	New Community Safety Team Leader Position	£11,324	Remove the ASB Co-ordinator post and replace with Community Safety Team Leader post. This would provide overall direction for the team and specialist safeguarding skills which we are currently lacking.
Community and Economic Development	Youth Engagement role	£50,000	The creation of a Young People's Engagement role would enable a youth voice model or a youth council to be created and would be a positive step forward in recognising the value of young people in decision making for the borough.
Digital Transformation	Business Transformation team	£186,970	The Business Transformation Team was introduced in 2020, and in 18 months had secured the council's position as a leading player in digital transformation nationally. This growth bid will make the temporary staff within the team permanent and ensure the continuation of projects which will transform the way we deliver our services.
IT	Application support officer - part time	£24,190	With 1 member of staff currently responsible for maintaining the IT side of our main council IT systems this leaves a resilience issue for service provision. This post will help address the risks surrounding this.
Transformation	Trf Garden waste and Bulky waste to customer service	£6,000	Moving the management of the bulky waste collections and garden waste renewals to Customer Services to ensure continuity of an effective and efficient service
		£339,511	
Section B	Growth funded from other sources	Amount	Description
Finance	Additional Accountancy Manager hours (funded from CIL admin fees)	£3,729	As Tewkesbury is host of the CIL service we provide financial support to the service and are able to recoup these costs from the CIL admin fee.
Housing	Enhanced hours within Housing Services (funded from Homelessness Prevention Grant)	£73,820	These hours have been funded through the Homelessness Prevention Grant for many years and can continue as the grant continues to be provided.
Transformation	Consultation Software (funded from Homes England Grant)	£15,000	There are a number of high profile consultations and engagement requirements set to go live this year with garden towns being one of the main ones.
Environmental Health	Community Funding Officer (funded from Earmarked Reserves)	£40,916	Funded from reserves in the short term while ensuring an inward focus on grant funding is incorporated within the role.
		£133,465	
Section C	Growth included on a one off basis	Amount	Description
Environmental Health	Continuation with SOLACE community safety partnership	£16,960	Contribution towards rural SOLACE team leader, case management system, admin support. One year only to allow a review of effectiveness of partnership.
Audit and Governance	Internal Audit - External Assessment	£5,000	It is a requirement of the Public Sector Internal Audit Standards that an IA activity must obtain an external assessment at least every 5 years by an independent reviewer. This is currently overdue as last one was obtained in 2017/18. This has been brought up by Grant Thornton in the current External Auditors Report as well.
Audit and Governance	Residents Survey	£11,000	LGA best practice states that councils should conduct an annual residents survey to gain an understanding of how their residents see them performing as a council - last survey took place in Oct 2021.
People, Culture and Performance	HR Business Partner	£60,429	A temporary HR Adviser to help support delivery of outstanding actions within the Workforce Development Strategy and the programme to become a High Performing Organisation.
Garden Towns	Garden Town Team	£166,365	Funding to support the essential elements of the actions outlined within the Garden Towns Gateway report.
Communities	Emergency planning	£100,000	Support to improve our emergency planning response
		£359,754	
Section D	Growth not funded	Amount	Description
Finance	Budget/investment headroom	£250,000	This was to provide budget headroom in the light of uncertain government funding and to provide a contingency.
Finance	FinancialsLIVE	£20,000	This would move to cloud based systems removing the need for in house servers and in house IT support. Resource for part-time application support officer provided instead.
Revenues & Benefits	Option 1 - NEC remote database administration (RBDA)	£63,000	This would move to cloud based systems removing the need for in house servers and in house IT support. Resource for part-time application support officer provided instead.
Revenues & Benefits	Option 2 - Additional member of the internal system team	£51,996	The new application support officer has been created to help provide capacity for systems. Resource for part-time application support officer provided instead.
Finance	Trainee AAT	£43,000	This was requested to provide capacity and succession planning however an apprentice has been agreed instead using the apprenticeship budget.
Housing	Housing Team Leader	£14,884	It is proposed that an existing, housing officer position is elevated to a Senior Housing Officer/Team Leader with line management and supervisory responsibility to help relieve capacity issues on the Head of Housing.
Waste and Recycling	New Administration Officer post within the Waste Services Team	£35,598	It is proposed that the Waste Services Team recruit a full-time Administration Officer so that the team is able to accommodate the additional duties arising from the deletion of the Principal Trade Waste Officer position. Service to be absorbed by Customer Services instead.
People, Culture and Performance	Performance Officer	£53,160	To convert the Performance Officer post from a fixed term contract to a permanent post. Evidence of ongoing need to be collated through etc.
Planning	Planning Resilience	£100,000	Providing resilience for the Planning Service through staffing and capacity for major applications. Bid withdrawn whilst improvement programme continues
Planning	Specialist Support for Planning Service	£100,000	There has been an ongoing need to provide design advice since the Urban Design officer left the service in 2021. Bid withdrawn whilst improvement programme continues.
Community and Economic Development	Economic Development and Tourism Assistant Officer role	£33,403	Continuation of Economic Development and Tourism Assistant Officer role (and make permanent). Star Chamber review of Economic Development and Growth Hub to be prioritised
		£765,041	

Appendix B - Forecast Capital Programme 2024 - 2029

Scheme	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Total
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	£	£	£	£	£	£	£	£
Council Projects								
Land & Property								
Midwinter land purchase	28,927	0	0	0	0	0	0	28,927
Asset Management Plan - heating replacement PSC	0	1,270,000	0	0	0	0	0	1,270,000
Asset Management Plan - solar canopy	649,304	0	0	0	0	0	0	649,304
Ashchurch bridge project	904,165	0	0	0	0	0	0	904,165
	1,582,395	1,270,000	0	0	0	0	0	2,852,395
Vehicles								
Vehicle replacement programme	163,496	381,689	3,252,462	1,685,000	362,000	225,000	49,000	6,118,647
	163,496	381,689	3,252,462	1,685,000	362,000	225,000	49,000	6,118,647
Equipment								
Asset Capitalisation	146,413	125,000	125,000	125,000	125,000	125,000	125,000	896,413
Office Furniture	11,581	0	0	0	0	0	0	11,581
Electric charging points	0	70,000	30,000	0	0	0	0	100,000
ICT Strategy - Equipment	121,917	0	100,000	0	0	100,000	0	321,917
	279,911	195,000	255,000	125,000	125,000	225,000	125,000	1,329,911
Capital Grants								
Safer Streets	0	50,000	0	0	0	0	0	50,000
UKSPF UK SHARED PROSPERITY FUND	0	60,000	179,706	0	0	0	0	239,706
RURAL ENGLAND PROSPERITY FUND	0	100,000	300,000	0	0	0	0	400,000
High Street Heritage Action Zone	0	150,000	0	0	0	0	0	150,000
	0	360,000	479,706	0	0	0	0	839,706
Housing and Business Grants								
Disabled Facilities Grants	748,642	800,000	800,000	800,000	800,000	800,000	800,000	5,548,642
	748,642	800,000	800,000	800,000	800,000	800,000	800,000	5,548,642
Capital Expenditure	2,774,444	3,006,689	4,787,168	2,610,000	1,287,000	1,250,000	974,000	16,689,301
GF Expenditure	2,774,444	3,006,689	4,787,168	2,610,000	1,287,000	1,250,000	974,000	16,689,301
	2,774,444	3,006,689	4,787,168	2,610,000	1,287,000	1,250,000	974,000	16,689,301
Anticipated Capital Receipts								
Right-to-buy receipts	421,209	0	100,000	100,000	100,000	100,000	0	821,209
Land Sales	740	0	0	0	0	0	0	740
Other receipts	7,300	0	0	0	0	0	0	7,300
Capital Receipts	429,249	0	100,000	100,000	100,000	100,000	0	829,249
Capital Resources required								
Capital Receipts	162,425	561,718	225,000	125,000	125,000	225,000	125,000	1,549,143
Capital Grants	1,765,804	1,920,782	1,302,206	800,000	800,000	800,000	800,000	8,188,792
Direct revenue financing	846,215	524,189	3,259,962	1,685,000	362,000	225,000	49,000	6,951,366
Borrowing - external	0	0	0	0	0	0	0	0
Capital resources consumed	2,774,444	3,006,689	4,787,168	2,610,000	1,287,000	1,250,000	974,000	16,689,301
Opening Capital Receipts								
Received in year	1,310,506	1,577,331	1,015,613	890,613	865,613	840,613	715,613	
Utilised in year	429,249	0	100,000	100,000	100,000	100,000	0	
	-162,425	-561,718	-225,000	-125,000	-125,000	-225,000	-125,000	
Capital receipts available	1,577,331	1,015,613	890,613	865,613	840,613	715,613	590,613	

Proposed Budget 2024/2025 by cost centre

		23/24			24/25			
		Gross Operating Income	Gross Operating Expenditure	Net Operating Expenditure	Gross Operating Income	Gross Operating Expenditure	Net Operating Expenditure	Variance
Chief Executive Unit	CECE	-	292,929	292,929	-	318,944	318,944	26,015
Monitoring Officer	MONO	-	-	-	-	70,385	70,385	70,385
Chief Executive Unit Total		0	292,929	292,929	0	389,329	389,329	96,400
People, Culture and Performance								
Human Resources	CCHR	-	303,288	303,288	-	351,434	351,434	48,146
Youth Training	YTRN	-	107,797	107,797	-	118,224	118,224	10,427
Corporate Training	CTRN	-	50,000	50,000	-	50,000	50,000	-
People, Culture and Performance Total		-	461,085	461,085	0	519,658	519,658	58,573
Transformation								
Digital Transformation	CCDT	-	444,555	444,555	-	686,154	686,154	241,599
Policy and Communications	CCPC	-2,400	530,008	527,608	-2,400	635,189	632,789	105,181
Transformation Total		-2,400	974,563	972,163	-2,400	1,321,343	1,318,943	346,780
Corporate Director	CCBS	-	133,623	133,623	-	-	-	-133,623
Corporate Director Total		0	133,623	133,623	-	0	0	-133,623
Executive Director of Resources								
Counter Fraud Unit	COUF	-	82,418	82,418	-	76,975	76,975	-5,443
Executive Director of Resources	DCFA	-	118,630	118,630	-	140,890	140,890	22,260
Executive Director of Resources Total		0	201,048	201,048	0	217,865	217,865	16,817
Finance								
New Homes Bonus	NHBO	-	-	-	-	-	-	-
Salary Savings	ZSAL	-90,016	-	-90,016	-180,000	-	-180,000	-89,984
External Audit & Inspections	AUDF	-	105,000	105,000	-	174,652	174,652	69,652
Bank Charges	BACH	-	74,600	74,600	-	76,000	76,000	1,400
Financial Management	DCFS	-10,300	562,524	552,224	-25,925	623,180	597,255	45,031
Insurances Holding Account	INSU	-	223,855	223,855	-	252,728	252,728	28,873
Pensions Compensation	PENC	-	70,000	70,000	-	81,000	81,000	11,000
Non Distributable Costs	PNDC	-	1,170,000	1,170,000	-	1,073,000	1,073,000	-97,000
Treasury Management	TMAN	-	21,064	21,064	-	17,000	17,000	-4,064
Interest on Balances	INTB	-1,000,000	633,641	-366,359	-1,166,421	407,200	-759,221	-392,862
Finance Total		-1,100,316	2,860,684	1,760,368	-1,372,346	2,704,760	1,332,414	-427,953
IT & Cyber								
Central Establishment	CEST	-	28,468	28,468	-	31,780	31,780	3,312
ICT	CCCI	-	869,201	869,201	-	1,026,083	1,026,083	156,882
IT & Cyber Total		0	897,669	897,669	0	1,057,863	1,057,863	160,194
Corporate Resources								
Head of Corporate Resources	CCCS	-	106,079	106,079	-	116,329	116,329	10,250
Internal Audit	CCDP	-	161,982	161,982	-	296,220	296,220	134,238
Corporate Management	CORM	-	16,705	16,705	-	15,106	15,106	-1,599
Council Tax Reduction Scheme Administration	CTBA	-	-	-	-	-	-	-
Housing Benefits Admin	HBAD	-170,512	-	-170,512	-165,591	-	-165,591	4,921
Housing Benefit-Rent Allowances	RALL	-11,576,000	11,600,000	24,000	-11,697,290	11,571,000	-126,290	-150,290
Council Tax	CTAX	-100,000	4,000	-96,000	-165,000	3,000	-162,000	-66,000
Non Domestic Rates	NNDR	-126,368	2,000	-124,368	-129,904	2,000	-127,904	-3,536
Revenues & Benefits	FRRB	-65,000	1,161,054	1,096,054	-	1,209,892	1,209,892	113,838
Civic Expenses	CIVE	-	10,400	10,400	-	8,400	8,400	-2,000
Elections	ELEC	-	54,950	54,950	-	14,790	14,790	-40,160
Electoral Registration	EREG	-2,500	80,350	77,850	-3,500	76,540	73,040	-4,810
Democratic Representation & Management	MEMB	-	450,039	450,039	-	482,300	482,300	32,262
Standards Committee	STND	-	1,500	1,500	-	2,000	2,000	500
Democratic Services	CCDE	-	327,015	327,015	-	335,090	335,090	8,075
Central establishment	ACES	-	38,000	38,000	-	41,400	41,400	3,400
Cemetery Bishops Cleeve	BCCE	-65,560	36,239	-29,322	-67,150	33,504	-33,646	-4,325
Bowling Green	BGRE	-1,880	-	-1,880	-1,914	-	-1,914	-34
Holiday Caravan Site	CARH	-45,000	-	-45,000	-45,000	-	-45,000	-
Car Parking	CARP	-641,158	253,576	-387,582	-718,121	258,871	-459,250	-71,668
Cemetery	CEMG	-75,830	72,185	-3,645	-72,640	56,754	-15,886	-12,241
Churchyard Maintenance Bishops Cleeve	CMBC	-	7,049	7,049	-	7,754	7,754	705
Asset Management	DCFP	-33,000	544,704	511,704	-33,125	708,505	675,380	163,676
Depots	DEPS	-	23,950	23,950	-	23,756	23,756	-194
Land Drainage and Flood Prevention	DRAI	-	61,851	61,851	-	72,442	72,442	10,591
Fleet Cars	FLEC	-	61,240	61,240	-	46,952	46,952	-14,288
Golf Course	GOLF	-27,000	-	-27,000	-28,000	-	-28,000	-1,000
Homeless Properties	HOUS	-46,948	28,025	-18,923	-42,120	35,000	-7,120	11,803
Mop Fair	MFAR	-13,578	7,020	-6,558	-13,713	2,500	-11,213	-4,655
Outdoor Sports & Recreation Facilities	OSRF	-2,000	-	-2,000	-1,990	-	-1,990	10
Play Areas and Parks	PARK	-2,500	15,000	12,500	-1,650	28,000	26,350	13,850
Public Offices	POFF	-276,130	405,557	129,427	-262,775	446,199	183,424	53,997
Retained Assets	RETA	-6,000	34,369	28,369	-5,800	124,743	118,943	90,574
Roses Theatre	ROSE	-	500	500	-	500	500	-
Naming And Numbering Of Streets	NOST	-	8,000	8,000	-	9,000	9,000	1,000

Leisure Centre Investment	TNLF	-193,078	-	-193,078	-201,638	-	-201,638	-8,560
Climate Change Costs	CLIM	-	31,250	31,250	-	35,000	35,000	3,750
Clevedon Properties	CLEV	-102,671	-	-102,671	-102,747	-	-102,747	-76
Challenge House	CHAL	-970,949	-	-970,949	-981,693	-	-981,693	-10,743.55
The Chase	CHAS	-320,826	59,659	-261,167	-321,856	73,802	-248,054	13,112.81
Edmund House	EDMU	-230,071	-	-230,071	-230,776	-	-230,776	-704.42
SPL House	SPLH	-262,301	-	-262,301	-262,413	-	-262,413	-112.19
Wickes	WICK	-316,715	-	-316,715	-316,971	-	-316,971	-255.67
Walton on the Naze - Marks	WOTN	-233,144	-	-233,144	-233,298	-	-233,298	-154.08
Property Investment Savings Plan	PROP	-	103,715	103,715	-	10,000	10,000	-93,715
Vaughan Pak, Tipton	TIPT	-646,048	88,635	-557,413	-667,915	78,660	-589,255	-31,842
Volvo, Crawley	VOLV	-499,784	-	-499,784	-500,128	-	-500,128	-343.83
Corporate Resources Total		-17,052,551	15,856,597	-1,195,955	-17,274,718	16,226,008	-1,048,710	147,245
One Legal Services								
Legal Services	CCLC	-2,710,617	3,089,242	378,625	-2,711,293	3,137,342	426,049	47,424
One Legal Services Total		-2,710,617	3,089,242	378,625	-2,711,293	3,137,342	426,049	47,424
Executive Director of Place								
Executive Director of Place	BDPL	-	-	-	-	141,840	141,840	141,840
Garden Communities	GCOM	-	-	-	-	165,345	165,345	165,345
Executive Director of Place Total		-	-	-	-	307,185	307,185	307,185
Planning								
Development Control	BDDC	-	1,323,913	1,323,913	-	1,258,931	1,258,931	-64,982
Local Land Charges	LAND	-127,000	35,343	-91,657	-147,000	35,787	-111,213	-19,556
Planning Development	PLND	-1,010,000	150,500	-859,500	-1,278,970	156,683	-1,122,287	-262,787
Building Regulations	BREG	-	24,410	24,410	-	64,618	64,618	40,208
Development Group	BDGM	-	106,080	106,080	-	112,036	112,036	5,956
Street Naming & Numbering	SNAN	-26,884	16,764	-10,120	-26,947	16,827	-10,120	-
Joint Core Strategy	JCSB	-68,526	128,526	60,000	-67,538	287,538	220,000	160,000
CIL Management	CILM	-110,147	110,147	-	-122,361	122,361	-	-
Planning Policy	PPOL	-	47,272	47,272	-	6,642	6,642	-40,630
Planning Policy Section Costs	BDPP	-6,593	358,028	351,435	-19,978	322,540	302,562	-48,873
Planning Total		-1,349,150	2,300,983	951,833	-1,662,794	2,383,964	721,170	-230,663
Communities								
Director - Communities	DCHE	0	0	0	0	116,257	116,257	116,257
Bulky Waste Service	BULK	-121,943	68,297	-53,646	-122,160	68,019	-54,141	-495
New Bin Deliveries	BIND	-2,000	82,703	80,703	-1,000	78,226	77,226	-3,477
Caravan sites and Mobile Homes Licence	CARA	-7,775	-	-7,775	-5,000	0	-5,000	2,775
Cleansing Operations	CLAD	-	627,468	627,468	-	703,815	703,815	76,347
Fly Tipping	FLYT	-	19,000	19,000	-	19,000	19,000	-
Food Waste Collection Service	FODW	-	768,785	768,785	-	854,829	854,829	86,044
Garden Waste Collection Service	GADN	-1,079,416	712,073	-367,343	-1,150,239	749,984	-400,254	-32,911
Grounds Maintenance Operations	GRND	-15,500	530,731	515,231	-12,776	601,390	588,614	73,383
Recycling Collection Service	RECY	-700,720	1,887,783	1,187,063	-711,845	2,165,126	1,453,280	266,217
Trade Waste Collection Service	TRDE	-335,500	410,407	74,907	0	0	0	-74,907
Household Waste Collection Service	WSTE	-	1,392,460	1,392,460	-	1,396,301	1,396,301	3,841
Housing Strategy	HOST	-	6,000	6,000	-	6,000	6,000	-
Homelessness - Administration	HOME	-208,500	261,000	52,500	-262,950	389,000	126,050	73,550
Housing Advice	HOAD	-	13,050	13,050	-	13,020	13,020	-30
Housing Services	DCHS	-	319,293	319,293	-	333,729	333,729	-
Homelessness Prevention	HPRE	-43,500	43,833	333	-44,231	44,564	333	-
Housing Private Rented Sector	HPRS	-40,000	40,000	-	-40,000	40,000	-	-
Homeseeker Plus	HSEK	-46,927	46,927	-	-48,380	48,380	-	-
Domestic Abuse	DABU	-36,738	36,738	-	-37,430	39,900	2,470	2,470
Burial Expenses	BURE	-1,000	2,000	1,000	-1,000	2,000	1,000	-
Contaminated Land	COLA	-	4,375	4,375	-	4,250	4,250	-125
Environmental Health	DCEH	-22,000	1,268,876	1,246,876	-22,660	1,022,709	1,000,049	-246,827
Dog Control	DOGW	-	2,000	2,000	-	5,000	5,000	3,000
Environmental Health Fixed Penalty Notice	EHPF	-800	-	-800	-1,500	-	-1,500	-700
Environmental protection	ENVC	-1,840	2,100	260	-750	1,100	350	90
Food Safety	FOOD	-1,000	1,430	430	-1,500	3,015	1,515	1,085
Glos County Flooding Works	GCCF	-	250	250	-	-	-	-250
Homes Improvement Agency	HIAG	-	-	-	-	-	-	-
Local Air Pollution Control	LAPC	-9,500	1,092	-8,408	-8,200	995	-7,206	1,203
Licensing	LICS	-263,026	12,734	-250,292	-340,647	301,709	-38,938	211,354
Noise Pollution Control	NOPO	-	2,652	2,652	-	2,500	2,500	-152
Pest Control	PEST	-	-	-	-	-	-	-
Water Pollution	WAPO	-	-	-	-	-	-	-
Workforce Health & Safety	WHAS	-	1,417	1,417	-	1,500	1,500	83
Works in Default	WIDE	-2,000	2,000	-	-2,000	2,000	-	-
Private Sector Housing Notices	PSHN	-	-	-	-	-	-	-
Crime and Disorder Act	CDIS	-	5,332	5,332	-	22,476	22,476	17,144
Head of Community Services	DCCS	-	317,701	317,701	-	179,557	179,557	-138,144
Emergency Planning	EMRG	-	24,442	24,442	-	125,000	125,000	100,558

TEWKESBURY BOROUGH COUNCIL

Report to:	Executive Committee
Date of Meeting:	7 February 2024
Subject:	Council Tax Reduction Scheme
Report of:	Head of Service: Revenues and Benefits
Head of Service/Director:	Director: Corporate Resources
Lead Member:	Lead Member for Finance and Asset Management
Number of Appendices:	None

Executive Summary:

There is a requirement to have a Council Tax Reduction Scheme to support residents who qualify for assistance in paying Council Tax. The Local Government Finance Act 1992 requires each billing authority in England to make a scheme specifying the reductions which are to apply to amounts of Council Tax payable by persons, or classes or person, whom the authority considers are in financial need (“a Council Tax Reduction Scheme”). It is proposed the current Council Tax Reduction Scheme remains unchanged for 2024/25.

Recommendation:

To RECOMMEND TO COUNCIL that:

- i. the default Council Tax Reduction Scheme be **ADOPTED** with effect from 1 April 2024 with a minor revision to the national working age regulations to allow for a de minimus tolerance for income changes and;
- ii. authority be delegated to the **Director: Corporate Services**, in consultation with the **Lead Member for Finance and Asset Management**, to agree the uprating of the working age regulations incorporated into the local Council Tax Reduction Scheme in line with those announced by the Department for Works and Pensions.

Financial Implications:

The Medium-Term Financial Strategy assumes the continuation of the current scheme and therefore there are no further financial implications arising from this report.

Legal Implications:

The Welfare Reform Act 2012 abolished Council Tax Benefit and instead required each billing authority to design a scheme specifying the reductions which are to apply to amounts of Council Tax. The prescribed regulations set out the matters that must be included in such a scheme.

All authorities in England are required to have a scheme identifying the reductions payable by their constituents who are in financial need under Section 13A of the Local Government Finance Act 1992 (updated in 2012). Schedule 1A paragraph 5 of the Act states that for each financial year, Councils must consider whether to revise their scheme or replace it with another scheme and that such decisions need to be made by 11 March in the financial year

preceding that for which the revision or replacement scheme is to take effect. If the Council does not make/revise its scheme by 11 March 2024, a default scheme will be imposed on the Council which will be effective from April 2024.

The Local Government Finance Act 2012 amended the Local Government Finance Act 1992. Section 13A of the Local Government Finance Act 1992 (as amended) requires each billing authority to make a scheme specifying the reductions which are to apply to the amount of Council Tax payable.

Environmental and Sustainability Implications:

None

Resource Implications (including impact on equalities):

None

Safeguarding Implications:

None

Impact on the Customer:

Remaining on the current scheme ensures consistency for claimants.

1.0 INTRODUCTION

1.1 Since April 2013, the Council has been required to establish a local Council Tax Reduction Scheme to help working age people on a low income to pay their Council Tax. This scheme replaced the national scheme for Council Tax Benefit which was fully funded by central government.

1.2 Tewkesbury Borough Council has remained on the national default scheme since Council Tax Reduction was first introduced on 1 April 2013.

1.3 A minor amendment was approved in 2020/21 for a revision of a £10.00 tolerance for income charges. This was in response to the impact of the rules regarding the reassessment of Universal Credit and its effect on Council Tax Reduction. It was also agreed that alternative options would be reviewed to ensure any future scheme provides the right level of support for residents as well as its impact on the Council's wider financial position

1.4 The legislation requires the Council to review its Council Tax Reduction Scheme on an annual basis.

1.5 The Council is also required to administer the prescribed government Council Tax Reduction Scheme for pension age customers and is not able to make any amendments to this scheme.

2.0 COUNCIL TAX REDUCTION SCHEME 2024/25

2.1 Council Tax Reduction is currently provided to 4,818 households in Tewkesbury Borough. This includes working age and pension age claimants. At present there are 3,044 working age claimants and 1,774 pensioner claims.

2.2 The cost of the Council Tax Reduction Scheme is met by Tewkesbury Borough Council and the major precepting authorities in proportion to their share of Council Tax.

2.3 It is proposed that the Council Tax Reduction Scheme adopted for 2020/21, i.e the default national scheme with a tolerance level of income changes of £10 or less per week, is maintained for 2024/25. This has helped the administration burden for the team which is required to reassess entitlement each time there is a change to income. This will also assist claimants to manage their finances and reduce unnecessary costs in postage for amended Council Tax bills.

3.0 CONSULTATION

3.1 The legislation requires consultation prior to making change to the Council Tax Reduction Scheme, but there is no such requirement where no changes are being made. Accordingly, no public consultation has taken place regarding the proposed scheme for 2024/25 as the proposal is that it remains unchanged.

4.0 ASSOCIATED RISKS

4.1 Retaining the default scheme potentially means a loss of income to the Council but does maintain support to the more vulnerable residents during the cost of living crisis.

5.0 MONITORING

5.1 The impact of the Council Tax Reduction Scheme and its costs will be closely monitored and updated through Lead Member briefings.

6.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES

6.1 Local Council Tax Reduction Scheme

Background Papers: Council Tax Reduction Scheme adopted for 2020/21

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Appendices: None

TEWKESBURY BOROUGH COUNCIL

Report to:	Executive Committee
Date of Meeting:	7 February 2024
Subject:	Council Tax Discount Scheme for Care Leavers
Report of:	Head of Service: Revenues and Benefits
Director:	Director: Corporate Resources
Lead Member:	Lead Member for Finance and Asset Management
Number of Appendices:	1

Executive Summary:

Section 13A(1)(c) of the Local Government Finance Act 1992 gives the Council discretion to reduce the amount of Council Tax payable. This can be for individual cases or by class/category.

This report proposes a change to the Council Tax Discount Scheme for Care Leavers approved by Council on 19 February 2019. It is proposed to amend the definition of a care leaver to a young person between the ages of 18 and 24 years (formerly ages 18-21), residing in Tewkesbury Borough.

Recommendation:

To RECOMMEND TO COUNCIL that:

- i. the definition of a care leaver be amended to a young person between the ages of 18 and 24 years for the purposes of Section 13A(1)(c) of the Local Government Finance Act 1992; and**
- ii. the Council Tax Discount Scheme for Care Leavers attached at Appendix 1 be ADOPTED with effect from 1 April 2024.**

Financial Implications:

The full cost of any Council Tax discount awarded under Section 13(A)(1)(c) must be borne by Tewkesbury Borough Council. Gloucestershire County Council has agreed to fund its share of the cost of any care leaver discount awarded. Tewkesbury Borough Council will be required to fund the remainder including the Parish and Police and Crime Commissioner part of the bill.

Legal Implications:

Section 13A(1)(c) of the Local Government Finance Act 1992 (as amended) gives the Council discretion to reduce the amount of Council Tax payable by individual cases or by class. The discount for care leavers as defined in Appendix 1 is a class of case.

Environmental and Sustainability Implications:

None.

Resource Implications (including impact on equalities):

This proposal is not detrimental to any groups with protected characteristics.

Safeguarding Implications:

None directly though care leavers can often be considered as vulnerable in terms of managing debt.

Impact on the Customer:

This will have a positive impact on care leavers within the borough through the provision of financial support.

1.0 INTRODUCTION

- 1.1 Section 13A of the Local Government Finance Act 1992 gives the Council discretionary powers to reduce the amount of Council Tax payable in individual cases or for classes of case. This includes reducing the amount payable to nil.
- 1.2 In July 2016, the government published 'Keep on Caring', a strategy for supporting young people from care to independence, which highlighted awarding Council Tax discounts to this group was best practice. The Council has discretion under Section 13A of the Local Government Finance Act 1992 to reduce the amount of Council Tax payable. It is recommended that a Council Tax discount is introduced for care leavers resident in Tewkesbury Borough using this discretionary power.
- 1.3 A 2016 report by The Children's Society found that when care leavers move into independent accommodation, they begin to manage their own budget fully for the first time. The report showed that care leavers can find this extremely challenging and with no family to support them and insufficient financial education, are falling into debt and financial difficulty.
- 1.4 In 2019, the six local authorities and Gloucestershire County Council worked together to provide a common Council Tax Discount Scheme for Care Leavers providing a consistent approach across Gloucestershire. On the 19 February 2019, Tewkesbury Borough Council resolved that Care Leavers are determined as a class for the purpose of Section 13A(1)(c) of the Local Government Finance Act 1992, effective from 1 April 2019
- 1.5 In May 2023 the Department of Education completed a review of Gloucestershire's Care Leaver offer and, following feedback, the six district authorities and Gloucestershire County Council worked together on changes to the Council Tax Discount Scheme for Care Leavers which provides a consistent approach and better offer across the county. The outcome is a proposal to change the definition of a care leaver and a change to eligibility criteria that will exempt care leavers in Tewkesbury Borough from Council Tax that were formerly a child in the care of Gloucestershire County Council or other local authority in England and are aged 18 to 24 years.
- 1.6 Under the Council Tax Discount Scheme for Care Leavers in 2022/23 the Council awarded a discount to 11 care leavers aged between 18 and 21 years.

2.0 CARE LEAVER'S DISCOUNT SCHEME

- 2.1** The Council Tax Discount Scheme for Care Leavers detailed at Appendix 1 proposes discounts for care leavers between the ages of 18 and 24 residing in the Tewkesbury Borough area, who were formerly in the care of Gloucestershire County Council or other local authority in England.
- 2.2** The scheme will provide for a full exemption from Council Tax to be awarded where care leavers live alone and a 50% discount where they live with others. Some care leavers will already have their Council Tax liability reduced. The care leaver discount will be awarded after all other discounts, exemptions, and Council Tax support
- 2.3** The relevant team at Gloucestershire County Council liaises with the Revenues team to ensure the necessary information is available to enable the care leaver discounts to be awarded. The current Council Tax Discount Scheme for Care Leavers provides for an exemption or discount from Council Tax for care leavers up to 21 years. A change to the scheme would see care leavers between the age of 22 years to 24 years also awarded an exemption or discount from Council Tax and will support them in making an effective social and financial transition from local authority care.
- 2.4** A change to the Council Tax Discount Scheme for Care Leavers will provide a better outcome for care leavers up to 24 years and help to support a local offer that is consistent across the whole county.

3.0 CONSULTATION

- 3.1** All Gloucestershire district Councils and Gloucestershire County Council are jointly supporting this proposal.

4.0 ASSOCIATED RISKS

- 4.1** If changes to the definition and eligibility criteria for care leavers in the Council Tax Discount Scheme for Care Leavers are not approved, then Care Leavers living in Tewkesbury Borough will not get the same level of support as in other areas of the county and could lead to a potential reputational risk for the local authority.

5.0 MONITORING

- 5.1** The number of discounts made will be included in regular reports to the Lead Member for Finance and Asset Management

6.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES

- 6.1** The current Council Plan (2020-2024) includes priorities on 'Customer First' and 'Supporting Communities.'

Background Papers: Council – 19 February 2019 (recommendation from Executive Committee 6 February 2019)

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Appendices: 1 – Council Tax Discount Scheme for Care Leavers

Tewkesbury Borough Council
Council Tax Discount Scheme for Care Leavers – April 2024

Background

The Government made recommendations in its care leavers strategy “Keep on Caring” that local authorities should consider exempting care leavers from council tax, using their existing discretionary powers under Section 13a of the Local Government Finance Act 1992 (as amended). Many Councils have since introduced discounts for care leavers.

In 2018 the six Gloucestershire Districts (billing authorities) and Gloucestershire County Council worked together to agree a common council tax discount scheme for Care Leavers aged 18yrs to 21yrs effective from April 2019.

It was agreed in December 2023 that the discount scheme should be extended to enable a better outcome for Care Leavers within Gloucestershire and for consistency across the county eligible care leavers up to the date of their 25th birthday may apply for a council tax discount from April 2024.

Discounts made using this power must be funded by the billing authority. However, Gloucestershire County Council, by local agreement, will fund its share of the cost of any Care Leavers discounts proportionate to its share of the council tax.

Legal Provision

Billing authorities have discretion under Section 13(1)(c) of the Local Government Finance Act 1992 to reduce the amount of council tax payable for individuals, or for classes of council taxpayer. This includes the power to reduce the amount payable to nil.

This provision is separate to and distinct from the Council Tax support scheme which is made under Section 13A(1)(a) of the Local Government Finance Act 1992. It allows the Council to reduce the amount payable after all statutory discounts and exemptions and local council tax support.

Eligibility Criteria

- A care leaver, for the purpose of this policy, is defined as a young person aged 18 – 24 who was formerly a child in the care of Gloucestershire County Council or other local authority in England and then became a ‘Former Relevant Child’ as defined by The Children (Leaving Care) Act 2000. The Care Leaver must be resident and liable for council tax on a property in the Tewkesbury Borough Council area.
- A Care Leaver must be aged 18-24 years old to qualify for a reduction under the care leavers discount scheme. A Care Leaver will cease to qualify for the discount from the date of their 25th birthday.

- The Care Leaver must be the liable person for council tax, either solely or jointly and severally with other(s), at the dwelling in respect of which the application is made. The council tax bill must be in their name.
- When a Care Leaver lives in a HMO or other property where they are not the council tax payer no discount will be awarded.
- The Care Leaver discount will apply to occupied properties only.
- Confirmation that a claimant is a Former Relevant Child from a local authority in England must be received from Gloucestershire's 11-25 Permanency Service who will seek confirmation of care leaver status from other local authorities.

Care Leaver Discount

The Care Leaver Discount is effective from 01 April 2024.

Care Leavers that meet the eligibility criteria about will be eligible to apply for a discretionary council tax discount as follows:

- Where a property is solely occupied by Care Leaver(s) 100% discount will be awarded.
 - Where a Care Leaver is in occupation and jointly liable with others 50% discount will be awarded.

The Care Leaver discretionary discount will be awarded after statutory discounts, exemptions, disabled reduction, and local council tax support.

Application Process and Administration

Gloucestershire County Council's 11-25 Permanency Service will provide information to confirm the name, address and date of birth of Care Leavers, living in the Tewkesbury Borough area who will qualify for the discount.

A Care Leaver discount may also be awarded where the following information is provided and the Care Leaver status has been verified with Gloucestershire County Council's 11-25 Permanency Service. An application should provide the following information:

- Full name
- Date of birth
- Current address
- Details of any other adults in the property and relationship to them
 - Details of any circumstances that would be relevant to entitlement to legislative discounts, reductions or exemptions
- Contact details
- Name of Leaving Care Worker (if known)

Awards will be made directly by a discount in council tax liability and notification of the discount being awarded will be by way of the council tax bill.

The Revenues and Benefits Service will undertake periodic reviews appropriate to the individual circumstances of each case.

The Care Leaver (or his/her appointee or a recognised third party acting on his/her behalf) must advise Tewkesbury Borough Council of any changes which may affect entitlement to the discount within 21 days of the change occurring.

Any overpaid Care Leaver discount will be reclaimed through the relevant council tax account and collected and recovered under the Council Tax (Administration and Enforcement) Regulations 1992.

Review of Decision / Backdating

The Care Leaver discount scheme is administered in accordance with the Local Government Finance Act 1992 and is subject to a statutory appeals process. If the applicant disagrees with the decision they must put this in writing giving their reasons. This should normally be received by Tewkesbury Borough Council within a month of the date of the decision, although more time can be given in exceptional circumstances.

If a decision is challenged a reconsideration will be made by the Head of Revenue and Benefits. The applicant will then be notified of the reconsideration, which will clearly state the reasons for the decision made. If the applicant remains dissatisfied with the decision, an appeal may be made to the independent Valuation Tribunal. Further details on this process will be notified to the applicant with the outcome of any previous review of the decision.

The Council will accept applications backdated to the beginning of the financial year, or to the date the Care Leaver became responsible for the council tax so long as the date is not more than 12 months prior to the date of the application. The Care Leaver discount cannot be awarded prior to 01 April 2019 for care leavers aged 18yrs to 21yrs and cannot be awarded prior to 01 April 2024 for care leavers aged 22yrs to 24yrs.

TEWKESBURY BOROUGH COUNCIL

Report to:	Executive Committee
Date of Meeting:	7 February 2024
Subject:	Council Tax Premiums
Report of:	Head of Service: Revenues and Benefits
Head of Service/Director:	Director: Corporate Services
Lead Member:	Lead Member for Finance and Asset Management
Number of Appendices:	None

Executive Summary:

In recent years Government has provided increasing flexibility to local authorities to determine the amount of discount awarded, if any, for empty properties and second homes. In addition, local authorities have been provided with the ability to charge premiums for long-term empty properties. Recognising the national housing shortages, the intention of these changes is to bring properties back into full-time use.

Prior to 23 November 2022, the government had been indicating for some time its intention to extend the powers to charge premiums through the introduction of the Levelling Up and Regeneration Bill. Specifically, it was indicated that it was intended to implement discretionary powers for local authorities to reduce the qualifying period for the long-term empty premium from two years to one and to introduce a premium for 'second homes' (dwellings which are furnished, but unoccupied). This additional income would benefit the Council Tax Collection Fund and consequently would be split proportionately between the major preceptors.

The intention of the policy is to encourage the owners of second properties to bring them back into full time use and occupation through the imposition of premiums. This supports the Council's priorities around the provision of housing. The implementation of the additional premiums will provide additional Council Tax income for the Council; however the main aim is to bring properties back into use to assist with the housing shortages.

Recommendation:

To RECOMMEND TO COUNCIL that:

- i. **Council Tax be increased for all properties deemed second homes, which are occupied periodically by 100% from 1 April 2025, subject to any exemptions set out in subsequent Regulations and for implementation to be in accordance with those Regulations and guidance;**
- ii. **the Council Tax Empty Homes Premium be increased to 100% for properties empty for between one and five years (currently between two and five years), from 1 April 2025, subject to any exemptions set out in subsequent Regulations and guidance.**
and
- iii. **authority be delegated to the Executive Director: Resources, in consultation with the Lead Member for Finance and Asset Management, to amend the Council's policy relating to premiums in line with legislative or government requirements and changes.**

Financial Implications:

There are currently approximately 125 empty homes in Tewkesbury, which have been empty for more than one year and are unoccupied and substantially unfurnished. If these homeowners took no action to bring their properties back into use, it is estimated that introducing the additional 100% Empty Homes Premium could potentially generate additional Council Tax income of approximately £251,498, of which Tewkesbury Borough Council would retain around £17,604.

There are also 247 second homes which are registered in the borough. Introducing the additional 100% Second Homes premium could potentially generate additional Council Tax income of approximately £543,226 of which Tewkesbury Borough Council would retain around £38,025. However, the additional income is likely to be less than this in practice as the new premium will potentially encourage those homeowners to bring their properties back into use instead.

Legal Implications:

Section 11B Local Government Finance Act 1992 (as amended). Section 67(2) of the Act provides that the power to decide to introduce a premium can only be exercised by Council.

The Rating (Property in Common occupation) and Council Tax (Empty Dwellings) Act 2018 provides for the premium to be increased.

There is a legal requirement for the Council to publish any decision using these powers in a local newspaper with 21 days of the decision.

The recommendations set out within this report are subject to the Levelling Up and Regeneration Bill receiving Royal Assent. If the Council wishes to adopt any changes arising from the Bill it is required to make a resolution confirming its requirements by no later than 31 March 2024 as 12 months' notice is required for the implementation of changes

Environmental and Sustainability Implications:

None

Resource Implications (including impact on equalities):

None directly associated with this report other than officer time

Safeguarding Implications:

None

Impact on the Customer:

Owners of second homes and long term empty properties of more than one year will be impacted by an increase in council tax charges.

1.0 INTRODUCTION

- 1.1 The government encourages all billing authorities to adopt Council Tax premiums on empty properties with a view to incentivising property owners to bring those properties back into use. Premiums can currently be charged where properties are left unoccupied and unfurnished for periods exceeding two years.

- 1.2** In May 2022 the government published the Levelling Up and Regeneration Bill (the Bill). The Bill included proposals aimed at further addressing empty properties through the application of Council Tax premiums, in addition to measures which recognise the impact that high levels of second home ownership can have in some areas.
- 1.3** The Levelling Up and Regeneration Bill received Royal Assent on the 26 October 2023 and has now passed into law. The core elements of the Council Tax charges remain the same; however, the government has indicated its intention to provide for specific 'exemptions' from the additional premiums and have made provision for this within the Act. Consultation was undertaken over the summer regarding the potential content of these exemptions, but, at the time of writing, we have yet to receive details of the actual exemptions. (NB. The consultation can be viewed at [Consultation on proposals to exempt categories of dwellings from the council tax premiums in England - GOV.UK \(www.gov.uk\)](https://www.gov.uk/consultation-on-proposals-to-exempt-categories-of-dwellings-from-the-council-tax-premiums-in-england))
- 1.4** Given that these changes have only just come into law and the intention to provide for statutory exemptions from the premiums, it makes sense for Council to formally approve the implementation of 100% additional charge on second homes and the amendment to the period for long term empty properties from two years to one year. Doing so will help to significantly minimise the risk of any legal challenge to these new premiums.
- 1.5** The reduction in the qualifying period for the long-term empty premium can be implemented from 1 April 2025. The decision to implement a second homes premium cannot by law be implemented until 1 April 2025.
- 1.6** Concern was raised in relation to the application of a second homes premium may encourage Council Tax "avoidance", for instance by the owners of such properties transferring the property to Business Rates. Given that the Council Tax rates for second homes mirror those of main residences there may also be issues with the current classification of properties within the Council Tax system, the application of a second homes premium may prompt owners to reclassify properties for genuine reasons; reducing the potential revenue that might be derived from the premium.
- 1.7** Currently, properties that are available to let for more than 20 weeks (140 days) in a calendar year can be rated as Business Rates by the Valuation Office Agency (VOA). The owner of the property would need to support such a claim with evidence advertising the property to let. These criteria will still apply and, from April 2023, owners must also demonstrate that the property was available to let for more than 20 weeks in the previous year. Sufficient proof must be supplied to evidence that the property was actually let for short periods totalling at least 70 days. The burden of providing evidence to support future changes will be the homeowners and will be verified by the Council and reported to the VOA. This change should ensure that any properties transferring from Council Tax to Business Rates relate to genuine circumstances where the property is being utilised for business purposes.
- 1.8** Another concern is that couples who own second homes may claim that they are living separately and are single occupants of each respective property. Reviews are carried out annually to check the circumstances giving rise to any discount or exemption, including single person discounts. The circumstances can be verified against the information that has been supplied to the council to claim the reduction. Financial penalties can be imposed where false information is provided and will assist in ensuring that data held is accurate.

1.9 Legislation to apply a 100% premium on second homes was introduced in Wales in 2017/18, the premium was paid on 24,873 properties in 2021/22. This number had increased across Wales by 2,005 from the number recorded at the outset of the scheme in 2017/18. Some areas, which historically had the highest number of second homes (e.g. Gwynedd), have seen downward adjustments to the numbers of recorded second homes and the maximum recorded reduction in any area is 9%. It is uncertain whether these downward trends have been triggered by avoidance or are evidence that the premiums have achieved one of the intended outcomes of bringing second homes back into use as mainstream housing provision. The second homes figures in Wales suggest that regardless of any avoidance issues that might remain within the system, there should still be sufficient incentive for the Council to adopt a Council Tax premium on second homes.

1.10 The recommendations and policy changes are designed to encourage the occupation of empty premises and bring second homes into use, which should benefit local communities.

2.0 DISCRETIONARY AREAS AND EXEMPTIONS

2.1 A large part of the Council Tax legislation is mandatory on all billing authorities within England. Discounts (such as Single Person Discounts), Disregards and Exemptions are set by statute with no local discretion allowed.

2.2 However, there are an increasing number of areas where each Council may determine locally the type and levels of charge to be made. The current main discretionary areas are as follows:

- a) second homes (premises which are no-one's sole or main residence but are furnished);
- b) unoccupied and substantially unfurnished premises;
- c) unoccupied and substantially unfurnished premises which require or are undergoing structural repairs; and
- d) premiums where premises have been unoccupied and substantially unfurnished for a period exceeding two years.

2.3 The clear intention of government in introducing the powers to levy premiums for empty properties is to encourage such properties to be brought back into full time residential use.

2.4 The government has been indicating for some time its intention to extend the powers of local authorities to levy premiums in respect of certain types of unoccupied properties. Specifically, this includes:

- a) long-term empty properties (i.e. unoccupied and unfurnished properties) where they intend to reduce the qualifying period from two years to one year; and
- b) second homes (i.e. dwelling which are furnished, but unoccupied) where they intend to introduce the power to charge a 100% premium.

2.5 The exemptions will apply to properties in specific circumstances and prevent the Council from charging the levy for a specified period of time. The effect of this is to reduce rather than extend the scope of the premiums and it will obviously also reduce the amount of income that can be generated. The Council has not been formally notified yet of the exemptions, but government did undertake consultation over the summer and it is understood it is likely to include the following types of situations:

- Properties undergoing probate - the government proposes that these properties should be exceptions to both the second homes and empty homes premiums for 12 months. The exception would start once probate or letters of administration are granted. This does not affect the existing Class F exemption or the ability for billing authorities to charge the normal rate of council tax following the expiry of the Class F exemption.
- Properties that are being actively marketed for sale or rent - the government proposes that this exception would apply for up to a maximum of six months from the date that active marketing commenced, or until the property has been sold or rented, whichever is the sooner. It will be essential that the Council will need to determine in its policy, what evidence will be required to support any exception.
- Empty properties undergoing major repairs - time limited to six months - the government proposes that empty properties undergoing major repair works or structural alterations should be an exception to the premium for up to six months once the exception has been applied or when the work has been completed, whichever is the sooner. The exception could be applied at any time after the property has been empty for at least 12 months, so long as the Council is satisfied that the necessary repair work is being undertaken.
- Annexes forming part of, or being treated as, part of the main dwelling - the government proposes that such annexes should be an exception to the Council Tax premium on second homes.
- Job related dwellings - currently, there is a Council Tax discount of up to 50% for properties which are unoccupied because the owner is required to live elsewhere for employment purposes. The discount applies where the dwelling is provided for the better performance of the duties of the employment, and it is one of the kinds of employment in the case of which it is customary for employers to provide dwellings for employees. The government proposes that the job related dwellings provision should also be an exception to the second homes premium. The exception will not apply to cases where someone chooses to have an additional property to be closer to work while having a family home elsewhere or where an individual is posted to a new location but maintains their previous address.
- Occupied caravan pitches and houseboat moorings - the government proposes that these caravans and boats should be an exception to the Council Tax premium on second homes.
- Seasonal homes where year-round or permanent occupation is prohibited or has been specified for use as holiday accommodation or prevents occupancy as a person's sole or main residence - the government proposes that properties that have restrictions or conditions preventing occupancy for a continuous period of at least 28 days in any 12-month period, or specifies its use as a holiday let, or prevents occupancy as a person's sole or main residence, should be an exception to the second homes premium.

2.6 It is understood that regulations or guidance (which has to be followed in accordance with the Levelling Up and Regeneration Act) will be in line with government's proposal. In view of this, the Council will need to ensure that any charging policy or procedure aligns with legislation. It is therefore recommended that authority be delegated to the Executive Director: Resources, as the Council's Section 151 Officer, in consultation with the Lead Member for Finance and Asset Management, to amend the Council's policy relating to premiums in line with legislative or government requirements and changes.

2.7 Local authorities, as billing authorities, are required to make formal determinations as to the levels of discounts and premiums they choose to award and charge in respect of these categories. These decisions have to be taken by Council and once agreed, published within 21 days.

3.0 EXCEPTIONAL CIRCUMSTANCES

3.1 Clearly there may be instances where it is not appropriate, and the Council would not wish to levy an additional premium. Legislation makes provision for this and specifically through:

- a) a range of pre-existing discounts and exemptions to cater for circumstances where properties are left unoccupied as a result of people moving into residential care, following bereavement, living elsewhere to provide care etc;
- b) the new exemptions from the premiums; and
- c) the provisions of our Section 13A 1(c) policy which provide us with general powers to reduce council tax in situations where there is hardship.

4.0 CONSULTATION

4.1 The Bill does not include a statutory requirement to consult, and the Council has concluded that it will not consult on this matter. In cases like this then it is not uncommon for those impacted by the premium to be against it and those unaffected to support it.

5.0 ASSOCIATED RISKS

5.1 There is a risk that for Council Tax 'avoidance' property owners may switch their property for business rate purposes; however, there is strict criteria laid down by the Valuation Office Agency for such an occurrence.

6.0 MONITORING

6.1 The effectiveness of the premiums will be updated to the relevant Lead Member through their Portfolio briefing. In terms of the empty homes being returned into occupation, the Council's Empty Homes Strategy is monitored on a six monthly basis by the Overview and Scrutiny Committee when the Committee reviews the higher level Housing and Homelessness Strategy.

7.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES

7.1 Housing Strategy Action Plan 2023-25 regarding bringing empty properties back into use.

Background Papers: None

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Appendices: None

EXECUTIVE COMMITTEE FORWARD PLAN

STANDING ITEMS:

- Executive Committee Forward Plan – To consider forthcoming items.
- Feedback from Chair of Overview & Scrutiny Committee.
- Feedback from Chair of Audit & Governance Committee – following Audit & Governance Committee meetings.

Additions to 7 February 2024

- Timing of Executive Committee meetings

Deletions from 7 February 2024

- Asset Management Strategy – moved to 20 March 2024
- Council Tax, Business Rates and Housing Benefits Overpayments Debt Recovery Policy – moved to 20 March 2024
- Discretionary Support Policy – moved to 20 March 2024

Committee Date: 20 March 2024

Agenda Item	Overview of Agenda Item	Lead Officer	Lead Member	Background Papers	Has agenda item previously been deferred? Details and date of deferment required
Council Plan Performance Tracker – Quarter Three 2023/24.	To receive and respond to the findings of the Overview and Scrutiny Committee's review of the quarter three performance management information. <i>(Council Plan is the strategic document which sets out the priorities of the Council)</i>	Director: Corporate Resources	Leader of the Council	None - will be presented to Overview and Scrutiny Committee on 13 February 2024.	No.

NB – Items in bold are changes from the previous plan

Committee Date: 20 March 2024					
Agenda Item	Overview of Agenda Item	Lead Officer	Lead Member	Background Papers	Has agenda item previously been deferred? Details and date of deferment required
New Council Plan 2024-2029	To make a recommendation to Council which sets out the new strategic priorities and ambition for the Council. <i>(Council Plan is the strategic document which sets out the priorities of the Council)</i>	Director: Corporate Resources	Leader of the Council	None – new plan to be developed from September onwards.	No.
Financial Update - Quarter Three 2023/24.	Third quarterly monitoring report on the outturn position of the Council's revenue budget. The report also details the expenditure to date against both the capital programme and approved reserves. <i>(Finance and Resources is a priority within the Council Plan 2020-24)</i>	Executive Director: Resources and S151	Lead Member for Finance and Asset Management	2023/24 budget approved by Council 21 February 2023. Agenda for Council on Tuesday, 21 February 2023, 6:00 pm - Tewkesbury Borough Council	No.

NB – Items in bold are changes from the previous plan

Committee Date: 20 March 2024

Agenda Item	Overview of Agenda Item	Lead Officer	Lead Member	Background Papers	Has agenda item previously been deferred? Details and date of deferment required
ICT Strategy.	<p>To deliver the Council's priorities and to support day to day operational activities it is essential the Council's ICT infrastructure is as effective and secure as possible. The new strategy (2024/28) will build upon existing arrangements and identify key work streams and actions, particularly around cyber security.</p> <p>(Fundamental to service objectives and good corporate governance)</p>	Associate Director: IT and Cyber	Lead Member for Corporate Governance	<p>ICT Strategy 2020-24 approved by Executive Committee 5 February 2020.</p> <p>Agenda for Executive on Wednesday, 5 February 2020, 2:00 pm - Tewkesbury Borough Council</p>	Moved from January 2024 pending appointment of a new IT Manager.

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NB – Items in bold are changes from the previous plan

Committee Date: 20 March 2024

Agenda Item	Overview of Agenda Item	Lead Officer	Lead Member	Background Papers	Has agenda item previously been deferred? Details and date of deferment required
Council Tax, Business Rates and Housing Benefits Overpayments Debt Recovery Policy	To approve the policy. (Service related policy)	Head of Service: Revenues and Benefits	Lead Member for Finance and Asset Management	None.	Yes – moved from 29 November 2023 for further Member engagement. Moved from 7 February 2024 due to Officer resources.
Discretionary Support Policy	To approve the policy. (Service related policy)	Head of Service: Revenues and Benefits	Lead Member for Finance and Asset Management	None.	Yes – moved from 29 November 2023 for further Member engagement. Moved from 7 February 2024 due to Officer resources.
Council Tax Discounts	Recommendation to Council. (Service related policy)	Head of Service: Revenues and Benefits	Lead Member for Finance and Asset Management	No	Yes – moved from 7 February 2024 due to Officer resources.

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NB – Items in bold are changes from the previous plan

Committee Date: 20 March 2024

Agenda Item	Overview of Agenda Item	Lead Officer	Lead Member	Background Papers	Has agenda item previously been deferred? Details and date of deferment required
Asset Management Plan	To provide a framework which can secure the operational and financial benefits of the corporate estate. <i>(Action within the Council Plan 2020/24)</i>	Head of Service: Asset Management	Lead Member for Finance and Asset Management	None.	Yes – moved from 29 November 2023, 10 January 2024 and 7 February 2024 due to other work taking priority e.g. heating replacement system, webcasting.
Coopers Edge Sports Facility Lease to Barnwood FC	To approve the lease.	Asset Management Team Leader	Lead Member for Finance and Asset Management	None.	No.
Confidential Item: Easement	To approve.	Asset Management Team Leader	Lead Member for Finance and Asset Management	None.	No.
Confidential Item: Financial Write-Off Report	To approve	Asset Management Team Leader	Lead Member for Finance and Asset Management	None.	No.

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NB – Items in bold are changes from the previous plan

PENDING ITEMS

Agenda Item	Overview of Agenda Item	Lead Officer	Lead Member	Has agenda item previously been deferred? Details and date of deferment required
First Floor Refurbishment Project.	To approve the project.	Head of Service: Asset Management.	Lead Member for Finance and Asset Management	Moved from 6 September 2023 as this will not be delivered until the new heating system is in place.
CIL Review of Charging Schedule(s) with the new 'draft' Charging Schedule submitted for approval to go out to formal public consultation.	To consider and make a recommendation to Council.	Associate Director: Planning	Lead Member for Built Environment	January 2022. JSP partners to undertake the review at the same time.
Equalities and Diversity Policy.	To approve the Equalities and Diversity Policy.	Associate Director: People, Culture and Performance	Lead Member for Staff and Culture	Removed from 5 October 2022 and added to pending on 21 September 2022.
To approve the 'Health in All Policies' policy.	To approve a policy to better consider the Council's approach to health and wellbeing in the community.	Director: Communities.	Lead Member for Housing, Health and Wellbeing	Removed from 1 February 2023 until the policy has been considered by Management Team.
Volunteering Policy.	To approve the Volunteering Policy.	Associate Director: People, Culture and Performance	Lead Member for Staff and Culture	Removed from 1 March 2023 until the new Council is in place.

NB – Items in bold are changes from the previous plan

Agenda Item	Overview of Agenda Item	Lead Officer	Lead Member	Has agenda item previously been deferred? Details and date of deferment required
Economic Development and Tourism Strategy.	<p>The strategy outlines how the Council will help promote a strong and diverse local economy, support business growth, inform spatial planning strategy, support regeneration, encourage inward investment and maximise visitor numbers to the area.</p> <p><i>(Council priority)</i></p>	Head of Service: Community and Economic Development	Lead Member for Economic Development/ Promotion	Deferred from October 2023 pending the outcome of Gloucestershire County Council's strategy.
Housing Strategy Monitoring Report (Annual).	To approve the annual action plan to deliver the priorities within the strategy.	Head of Service: Housing	Lead Member for Housing Health and Wellbeing	Yes – due to be considered at the meeting on 10 January 2024, moved pending a review of the strategy.

NB – Items in bold are changes from the previous plan

Agenda Item	Overview of Agenda Item	Lead Officer	Lead Member	Has agenda item previously been deferred? Details and date of deferment required
New Waste Depot	To approve the project approach and principles for a new waste depot with partner council(s). <i>(Fundamental to service delivery)</i>	Director: Communities	Lead Member for Clean and Green Environment	Yes – due to be considered at the meeting on 29 November 2023. Delayed due to a key member of staff from one of the partner Councils moving jobs – awaiting notification of a lead Officer for that Council to be able to start to develop a high level project plan. Moved to pending items until timescales are clear.

NB – Items in bold are changes from the previous plan

ITEMS FOR 2024/25

Agenda Item	Overview of Agenda Item	Lead Officer	Lead Member	Has agenda item previously been deferred? Details and date of deferment required
Parking Strategy Review	To approve the revised Parking Strategy.	Executive Director: Place	Lead Member for Economic Development/Promotion	Agreed with Lead Member in August 2023 to defer the previous review and for a new review to be carried out in 2024/25.
Pavement Licensing Policy	To approve the policy.	Licensing Team Leader	Lead Member for Clean and Green Environment	Due to be considered in September 2023 but moved to 2024/25 due to delay with legislation.

