



Policy and Resources Committee

Date:	Wednesday, 17 January 2024
Time:	6.00 p.m.
Venue:	Committee Room 1 - Birkenhead Town Hall

Please note that public seating is limited therefore members of the public are encouraged to arrive in good time.

Wirral Council is fully committed to equalities and our obligations under the Equality Act 2010 and Public Sector Equality Duty. If you have any adjustments that would help you attend or participate at this meeting, please let us know as soon as possible and we would be happy to facilitate where possible. Please contact committeeservices@wirral.gov.uk

This meeting will be webcast at
<https://wirral.public-i.tv/core/portal/home>

Contact Officer: Dan Sharples
Tel: 0151 666 3791
e-mail: danielsharples@wirral.gov.uk
Website: wirral.gov.uk

AGENDA

- 1. WELCOME AND INTRODUCTION**
- 2. APOLOGIES**
- 3. MEMBERS' CODE OF CONDUCT - DECLARATIONS OF INTEREST**

Members are asked to consider whether they have any disclosable pecuniary interests and/or any other relevant interest in connection with any item(s) on this agenda and, if so, to declare them and state the nature of the interest.

- 4. MINUTES (Pages 1 - 8)**

To approve the accuracy of the minutes of the meeting held on 13 December 2023.

5. PUBLIC AND MEMBER QUESTIONS

5.1 Public Questions

Notice of question to be given in writing or by email by Friday 12 January to the Council's Monitoring Officer (via the online form here: [Public Question Form](#)) and to be dealt with in accordance with Standing Order 10.

Please telephone the Committee Services Officer if you have not received an acknowledgement of your question by the deadline for submission.

For more information on how your personal information will be used, please see this link: [Document Data Protection Protocol](#)

5.2 Statements and Petitions

Notice of representations to be given in writing or by email by 12 noon, Friday 12 January to the Council's Monitoring Officer (committeeservices@wirral.gov.uk) and to be dealt with in accordance with Standing Order 11.1.

Petitions may be presented to the Committee if provided to Democratic and Member Services no later than 10 working days before the meeting, at the discretion of the Chair. The person presenting the petition will be allowed to address the meeting briefly (not exceeding three minute) to outline the aims of the petition. The Chair will refer the matter to another appropriate body of the Council within whose terms of reference it falls without discussion, unless a relevant item appears elsewhere on the Agenda. If a petition contains more than 5,000 signatures, it will be debated at a subsequent meeting of Council for up to 15 minutes, at the discretion of the Mayor.

Please telephone the Committee Services Officer if you have not received an acknowledgement of your statement/petition by the deadline for submission.

5.3 Questions by Members

Questions by Members to dealt with in accordance with Standing Orders 12.3 to 12.8.

- 6. REPORT OF THE INDEPENDENT ASSURANCE PANEL (Pages 9 - 14)**
- 7. COUNCIL TAX BASE CALCULATION (Pages 15 - 20)**
- 8. COUNCIL TAX 2024/25 LOCAL COUNCIL TAX REDUCTION SCHEME, DISCOUNTS AND EXEMPTIONS (Pages 21 - 40)**

9. **CAPITAL MONITORING QUARTER 3 2023/24 (Pages 41 - 76)**
10. **WORK PROGRAMME (Pages 77 - 84)**
11. **MINUTES OF THE SENIOR OFFICER AND STAFFING SUB-COMMITTEE (Pages 85 - 88)**

To note the minutes of the meeting of the Senior Officer and Staffing Sub-Committee held on 5 December 2023.

Policy & Resources Committee Terms of Reference

The terms of reference for this committee can be found at the end of this agenda.

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POLICY AND RESOURCES COMMITTEE

Wednesday, 13 December 2023

Present: Councillor P Stuart (Chair)

Councillors J Williamson S Mountney
P Gilchrist L Rennie
A Davies P Cleary
S Powell-Wilde H Gorman
T Jones J Bird
JE Green S Foulkes (In place
of J Robinson)
H Cameron J McManus (In
place of EA Grey)

80 **WELCOME AND INTRODUCTION**

The Chair welcomed everyone to the meeting as well as those watching the webcast.

81 **APOLOGIES**

Apologies for absence were received by Councillors Liz Grey and Jean Robinson.

82 **MEMBERS' CODE OF CONDUCT - DECLARATIONS OF INTEREST**

Members were invited to declare any disclosable pecuniary interests and any other disclosable interests.

Councillor Steve Foulkes and Sue Powell-Wilde declared a personal interest in agenda item 6 as members of Planning Committee.

Councillor Lesley Rennie declared a personal interest in agenda item 6 as a member of Merseyside Fire and Rescue Authority.

Councillor Phil Gilchrist declared a personal interest in agenda item 15 as the documents referred to an organisation in which he held personal savings. Councillor Gilchrist outlined that he had sought advice on the matter, and it did not meet the test for exclusion.

Councillor Jeff Green declared a personal interest in agenda item 11 as a Director of Wirral Growth Company.

83 **MINUTES**

Resolved – That the minutes of the meetings held on 8 November 2023 and 21 November 2023 be approved as a correct record.

84 PUBLIC QUESTIONS

The Chair reported that one public question had been received by Mr Philip Barton. Mr Barton asked whether the Committee would commit funding to undertake required structural survey works at Tranmere Tunnels. In response the Chair outlined that he would ask the Director of Finance and Director of Regeneration and Place to establish and provide the cost of the structural survey works to the Chair and Spokes to consider whether a further report on the matter was required.

85 STATEMENTS AND PETITIONS

The Chair reported that four people had registered to make a statement in relation to agenda item 6 'Sale of land at Arrowe Park Road, Upton'.

Stephanie Miller made a statement opposed to the sale of land at Arrowe Park Road, outlining issues relating to development on greenspace contrary to the Local Plan's brownfield first principle, the existing acute traffic pressures owing to the existing businesses and the impact on the Council's commitment to tackle the Climate Emergency.

Councillor Stephen Bennett made a statement outlining the concerns of residents of Upton Ward at the propose to sell develop on greenspace, as well as the impact on public rights of way on the land and how the proposal was contrary to the Council's Parking Strategy.

Councillor Jean Robinson made a statement outlining the requirements of the Open Spaces Act, the significant opposition to the advertisement of the sale of public land with 1,400 residents objecting, and the implications on the Local Plan if the land were to be sold for development.

Councillor Liz Grey made a statement which detailed the difficulty for drivers, cyclists and pedestrians in navigating the roundabout currently, including parents taking their children to and from school via the site. Councillor Grey also detailed the impact the sale would have on air pollution, and the potential of the site with 16 mature trees and the possibility of further tree planting.

86 QUESTIONS BY MEMBERS

The Chair reported that there were no questions by members.

87 SALE OF LAND AT ARROWE PARK ROAD, UPTON

The Director of Regeneration and Place introduced the report which present options to committee for either the retention or sale of land at Arrowe Park Road, Upton to Lidl Great Britain Limited (Lidl) for the sum of £840,000.

It was reported that the Committee had previously approved the sale of the site in October 2020 subject to notices being placed for the proposed sale of open space and the appropriation of land. The notices had generated objections referenced in the report and the sale was not progressed. Since then, Lidl had increased the offer to purchase the land and changed the red line regarding the site required and given the length of time since the previous decision, was before the Committee for determination.

The Committee considered the proposed sale of the land, and it was highlighted that the Committee had previously resolved to sell the land due to the capital receipt, ongoing business rates and creation of jobs it would create. Members however further noted the local opposition to the proposed sale as well implications on the Local Plan and the sale being subject to Planning consent without onerous conditions. It was highlighted that the Committee had made significant progress with its asset disposals but had opted to not dispose of Carrs Agricultural Land at Meols due to its impact on greenspace, and that the Committee might be minded to follow the same course.

On a motion by the Chair, seconded by Councillor Angie Davies, it was –

Resolved (Unanimously) – That the land at Arrowe Park Road, Upton be retained by the Council and not be declared surplus and disposed to Lidl GB Ltd, considering information contained in paragraphs 3.2 and 3.3 of the report.

88 **FUTURE REGENERATIONS PARTNERSHIPS FOR WIRRAL**

The Director of Regeneration and Place introduced a report which sought approval to establish a Wirral Regeneration Partnership to steer, support and coordinate the Council's priority projects including the Birkenhead 2040 Framework and emerging Masterplans. It was reported to the Committee that the Birkenhead 2040 Framework detailed a comprehensive regeneration vision that would deliver 21,000 new homes and 6000 new jobs in Birkenhead over the following 20 years, and a framework of that scale required a joined-up approach to a number of regeneration-based activities.

The Committee discussed the governance of the board, noting that the Partnership would adopt the Nolan Principles of Public Life and the minutes of the meetings would be submitted to the relevant Policy and Services Committee. Following a query in relation to the consideration of environmental factors, it was confirmed that the Partnership would work within the priorities of Wirral Council.

Resolved – That

- (1) the establishment of the Wirral Regeneration Partnership and associated hierarchy comprising membership and terms of reference as set out in Appendix 1 be approved.**
- (2) the Director of Law and Governance be authorised to proceed with the necessary memorandum of understanding to establish appropriate legal and governance structures for the Wirral Regeneration Partnership.**

89 SCHEDULE OF RATES CONTRACT FOR ELECTRICAL WORKS

The Assistant Director for Asset Management introduced the report of the Director of Regeneration and Place which sought authority to accept the tender submitted by KDE Ltd for a 2-year contract for electrical works. It was outlined that the contract included day to day responsive repairs, installation and planned maintenance, including out of hours emergency works.

Members discussed the importance of social value particularly in the context of awarding contracts to local firms who employ Wirral residents. Officers were encouraged to give consideration to community wealth building when awarding contracts.

Resolved – That KDE Ltd be awarded the schedule of rates contract for initial 2-year period with an option to extend for a further year to undertake day to day responsive repairs, installation, and planned maintenance of electrical works, within approved budget and in accordance with the most economically advantageous tender criteria.

90 WALLASEY AND BIRKENHEAD TOWN HALL UPDATE AND PROPOSED NEXT STEPS

The Assistant Director for Asset Management introduced the report of the Director of Regeneration and Place which provided an update on the status of both Wallasey and Birkenhead Town Hall including the current changes in the service provided from the buildings and an update on the progress on the planned demolition of the two annex buildings at Wallasey Town Hall. The report also outlined that both Town Halls fell within areas of Master Planning and Regeneration and requested funding to procure a targeted feasibility study of the two Town Halls in relation to future uses by a specialist company experienced in heritage stock, linking to the Master Planning.

The Committee discussed the future use of the Town Hall and assurances were given that any specialist appointed for feasibility works would consider the importance of the heritage status of the buildings. Members considered

the timescales for the demolition of the annexe buildings and the feasibility study, where officers advised that the scheduled demolition of the annexe buildings was on track, and that a further update could be provided on the progress of the feasibility studies in February 2024.

On a motion by the Chair, seconded by Councillor Angie Davies, it was –

Resolved – That

- (1) the Director of Regeneration and Place, in consultation with the Director of Neighbourhood Services progress the required feasibility work and Condition Survey refresh on both Town Hall sites.**
- (2) the Director of Regeneration and Place be requested to submit a report to a future meeting of the Policy and Resources Committee detailing the findings of feasibility studies and presenting options and business cases in respect to the future use of both Town Halls and alternative recommendations for the Committees consideration.**
- (3) Wallasey Town Hall remains stood down until the completion of works outlined in this report and until receipt of the report to Policy and Resources detailing the findings of the feasibility report and condition surveys.**
- (4) a briefing note be circulated to all members of P&R by the end of February 2024 on the progress made in relation to the feasibility studies.**

91 **INTRODUCTION OF ERP SYSTEM**

The Assistant Director of Finance and Investment introduced the report of the Director of Finance which provided an update on the implementation of the new Enterprise Resource Planning system Oracle Fusion. Members were advised of the complexities in the implementation of a system of that scale and the difficulties other Local Authorities had faced. It was reported that the go-live date for the implementation of the system had been delayed from 2022/23 to 2023.24, but that the system had since been delivered within the revised timescale with no interruption to service delivery and within the approved budget envelope. The Committee was further reminded of the decision to change the scope of the project so that Oracle Fusion interfaced with the existing HR system as opposed to replacing it.

The Committee considered the original business case for the system against what was delivered, and officers were encouraged to consider the lessons learned from the project in relation to future business case scoping. It was

noted that external partners had engaged in training Council staff and assurances were given to members that staff had been upskilled in the technical elements of the system and that the training process was ongoing.

Members placed on record their thanks to the project team for the delivery of the project.

Resolved – That the progress made on the implementation of the project, the realisation of benefits and the lessons learned information be noted.

92 **WORK PROGRAMME**

The Chair introduced the work programme which provided an opportunity to plan and regularly review its work across the municipal year.

Resolved – That the Policy and Resources Committee work programme for the 2023/24 municipal year be noted.

93 **EXTERNAL AUDITORS CONSOLIDATED REPORTS**

The Committee considered a report of the Director of Finance which set out the Council's response to the recommendations detailed within the External Audit Report 2020-21.

It was flagged that the covering reports for the Assurance on Regeneration Schemes and Social Impact Fund Investment had been marked as exempt but had been made public when considered at Audit and Risk Management Committee.

The meeting was adjourned at 19.16pm and resumed at 19.25pm.

Following a discussion, Councillor Tony Jones declared a personal interest in the agenda item as a former Director of Wirral Growth Company.

Members considered the content of the reports and the Director of Finance outlined the process for benchmarking financial performance against geographical and statistical neighbours. It was raised that the External Audit report raised issues regarding the oversight and scrutiny of the governance of the Wirral Growth Company and assurances were sought that lessons would be learned prior to any future possible joint venture or delivery vehicles. In response, the Director of Law and Governance outlined that the Economy, Regeneration and Housing Committee had resolved to consider the future of the Wirral Growth Company and that piece of work would build upon the recommendations made by Grant Thornton.

Resolved – That reports and the updated response to the external auditors’ recommendations be noted.

94 EXEMPT INFORMATION - EXCLUSION OF THE PRESS AND PUBLIC

Resolved – That, under section 100 (A) (4) of the Local Government Act 1972, the public be excluded from the meeting during consideration of the following item of business on the grounds that it involves the likely disclosure of exempt information as defined by paragraph 3 of Part I of Schedule 12A (as amended) to that Act.

The above test was applied to documents at Audit and Risk Management Committee and has not been correctly applied to the documents at P&R. This means that the following documents should not have an exemption maintained and should be moved into the public domain:

**Assurance on Regeneration Schemes covering report
Social impact fund investment covering report**

The other documents included within the agenda pack marked as exempt should remain excluded by virtue of paragraph 3 of Part I of Schedule 12A (as amended) to the Act.

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POLICY & RESOURCES COMMITTEE

Wednesday, 17 January 2024

REPORT TITLE:	INDEPENDENT ASSURANCE PANEL LETTER
REPORT OF:	CHIEF EXECUTIVE

REPORT SUMMARY

This report presents the third update from Wirral's Independent Assurance Panel (IAP). The Panel has been set up to oversee the Council's improvement in response to the external assurance review commissioned by the Department for Levelling Up, Housing and Communities (DLUHC) which was published in November 2021. The External Assurance Review was undertaken as a condition of the Council's request for exceptional finance support in 2020-21 and 2021-22.

The letter, included as Appendix 1, provides an update from the Chair of the Independent Panel since the previous report in January 2023. The letter fulfils the request of the Council for the Panel to report to the Council on progress at least twice a year and sets out the expectations of the Council in providing sufficient assurance to the Panel to enable it to plan its exit strategy in Spring 2024.

There are no direct ward implications, and the report is not a key decision.

The report contributes to the delivery of all themes of the Council Plan: Wirral Working Together 2023-2027, particularly the Efficient, Effective and Accessible Council theme.

RECOMMENDATION/S

The Policy & Resources Committee is recommended to note the content of the letter.

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATION/S

- 1.1 For the Policy and Resources committee to understand the Independent Assurance Panel's external assessment of the Council improvement progress and compliance with the external assurance review recommendations.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 No other options have been considered as the Panel report is a requirement in line with its Terms of Reference.

3.0 BACKGROUND INFORMATION

- 3.1 Following Wirral's request to government for exceptional financial support, DLUHC commissioned an external assurance review in summer 2021 as part of the conditions for granting a capitalisation directive. The review was split into governance and finance and led to the publication of two reports in November 2021.
- 3.2 One of the key recommendations from the governance review involved the Council setting up an Independent Assurance Panel to oversee the Council's improvement and compliance with the recommendations arising from the review. In December 2021 the Chief Executive, with support from the Local Government Association (LGA), appointed the Independent Assurance Panel
- 3.3 The Panel is made up of senior leaders from local government with expertise in local government finance, law and assets. The Panel also includes two peer members from other local authorities that work on behalf of the LGA in supporting local government improvement. The Panel has been meeting formally since January 2022 usually on a bi-monthly basis with informal meetings in between as required.
- 3.4 The terms of reference of the Panel specify the requirement to report to the Secretary of State and Council every six months on progress implementing against an agreed Improvement Plan. The Council's Improvement Plan was approved by Council 11 July 2022.
- 3.5 The letter from the Chair of the Panel (included as Appendix 1) highlights the progress made by the Council in relation to development of the new Council Plan and emerging Medium Term-Financial Strategy. The letter also notes progress in relation to budget setting for 2024/25 and forecast for the next 2 years, highlighting the need to identify additional savings in future years where required.
- 3.6 The letter goes on to highlight the need to better align the Council Plan with the MTFS in terms of matching resources to stated priorities as well as the need for the Council Plan to have a robust performance management framework (PMF). As reported to this committee in November 2023, it is the intention of officers to engage with all Policy Committees early in the New Year to agree which indicators and measures are to be included in the PMF. The draft PMF will be reported to Policy and Resources committee in for approval in March for implementation from 1 April.

4.0 FINANCIAL IMPLICATIONS

4.1 A small budget has been allocated to support the costs of the independent panel. To date costs have been kept to a minimum through the use of on-line meetings.

5.0 LEGAL IMPLICATIONS

5.1 There are no direct legal implications arising from this report.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

6.1 There are no staffing, ICT or asset implications arising from this report.

7.0 RELEVANT RISKS

7.1 There are no specific risks arising from this report.

8.0 ENGAGEMENT/CONSULTATION

8.1 The Independent Assurance Panel has been appointed to act in an advisory capacity and also has an assurance role that Wirral Council is making good progress. As well as formal monthly meetings, there have been a number of separate informal meetings between Panel members and Council officers to provide guidance and support.

9.0 EQUALITY IMPLICATIONS

9.1 Wirral Council has a legal requirement to make sure its policies, and the way it carries out its work, do not discriminate against anyone. An Equality Impact Assessment is a tool to help council services identify steps they can take to ensure equality for anyone who might be affected by a particular policy, decision or activity.

9.2 There are no direct equality implications arising from this report.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

10.1 The Panel have where possible continued to meet remotely to reduce unnecessary travel.

11.0 COMMUNITY WEALTH IMPLICATIONS

11.1 There are no direct community wealth implications arising from this report.

REPORT AUTHOR: Mike Callon
Head of Corporate Office
telephone: 0151 691 8379
email: michaelcallon@wirral.gov.uk

APPENDICES

Appendix 1 – Independent Assurance Panel Letter

BACKGROUND PAPERS

Council Plan: Wirral Working Together 2023-27
Wirral Council Improvement Plan
Independent Assurance Panel Terms of Reference
Department for Levelling Up, Housing and Communities External Assurance Review
Governance and Finance Reports

TERMS OF REFERENCE

The report is being considered by Policy and Resources Committee in accordance with the agreement with the Department for Levelling Up, Communities and Housing for reporting to the Council.

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Policy & Resources Committee	30 Nov 2021
	8 June 2022
	18 Jan 2023
Council	11 July 2022

Cllr Paul Stuart, Leader of the Council
Paul Satoor Chief Executive
cc Cllr Jeff Green Leader of the Conservative Group

21st November 2023

Dear Councillor Stuart and Chief Executive,

Independent Assurance Panel Update

At our meeting on 13th November 2023 it was very encouraging to be able to discuss the draft Corporate Plan for 2024/2027 alongside the emerging MTFS for the same period.

The Panel is reassured that you will be able to set a balanced budget for 2024/25 and that the gaps for the subsequent 2 years of c.£1.3m and £6.7m (and these figures take into account the savings that you already identified) will become manageable and that savings will be identified. You have delivered far greater levels of savings than this over the past two years which gives confidence. You should proceed to identify the required level of additional savings as soon as you can after the budget for 2024/25 is agreed at full council in February 2024.

The Corporate Plan and draft MTFS need better linking and there is a need to clearly match your resources to your stated priorities. The Panel will be expecting to see this at our next meeting after Full Council in February 2024. Alongside this you will need to put in place a very robust and comprehensive performance management framework to ensure that up our priorities are delivered.

We were particularly pleased at the Panel meeting to hear that both of the largest political parties have greater confidence in the quality of financial reporting and that trust in senior officers has improved significantly. This is also evident to the panel and we too have far greater confidence in the quality of financial reporting.

We remain concerned about the delivery of your ambitious regeneration plans although we fully appreciate the challenging economic context in which you are seeking to deliver. However, the capital spend on your schemes remains relatively low. Again it was positive to see the project management and delivery plans that you have now put in place and we would anticipate that the MTFS that is presented to February 2024 Council reflects the anticipated levels of spend over the 3 year period of the plan. This will enable Members to effectively monitor both delivery and spend going forward.

We look forward to meeting again after your full Council meeting in February 2024 and we very much hope that if all the factors outlined above are met then we will at that point be able to stand down the panel.

Thanks again for all the hard work that the council has put in to date.

Yours sincerely

Carolyn Downs
Panel Chair

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POLICY AND RESOURCES COMMITTEE

Wednesday 17 January 2024

REPORT TITLE:	COUNCIL TAX BASE CALCULATION TAX BASE
REPORT OF:	DIRECTOR OF FINANCE

REPORT SUMMARY

This report brings together related issues regarding the proposed Council Tax Base for 2024/25 upon which the annual Council Tax levels will be set. This needs to be approved by the 31 January.

The Wirral Plan 2021 - 2026 sets out the Council's vision to secure the best possible future for the Council's residents and covers the following five themes:

- A thriving and inclusive economy, creating jobs and opportunities for all;
- A clean-energy, sustainable borough, leading the way in tackling the environment crisis;
- Brighter futures for all regardless of their background;
- Safe and pleasant communities that our residents are proud of; and
- Healthy and active lives for all, with the right care, at the right time.

The proposals within this report align with the above themes by supporting some of the most vulnerable members of the community and providing a financial framework to assist with funding the Council's services.

The matter affects all Wards within the Borough.

This is a key decision.

RECOMMENDATIONS

Policy and Resources Committee is recommended to:

1. **Approve the figure of 95,993.93 as the Council Tax Base for 2024/25. This is an increase of 408.86 (0.43%) on last year's Council Tax Base.**

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATION/S

- 1.1 The Council must agree its Council Tax Base for 2024/25 between the 1 December 2023 and 31 January 2024.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 In respect of the Council Tax Base there a legal requirement that this must be set by 31 January each year, therefore no other option has been considered.

3.0 BACKGROUND INFORMATION

- 3.1 The Council has a statutory duty to take decisions each year regarding the administration of Council Tax which must be set by the 11 March each year.
- 3.2 In Accordance with The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 the Council is required to set its Council Tax Base annually in order to determine the appropriate number of properties to be considered for Wirral, the Preceptor Authorities (Police & Crime Commissioner and Fire & Rescue Services) and the Environment Agency (Flood Defence). The Council Tax Base has a direct impact on the Council Tax that will be levied for Wirral for 2024/25.
- 3.3 The Council Tax Base must be determined between the 1 December 2023 & 31 January 2024 and will be used to calculate the Council Tax charges for 2024/25.
- 3.4 The Tax Base calculation process is as follows; -
- Calculate the number of properties on 30 November 2023 and adjust for changes due to demolitions and new builds up to 31 March 2025 which are then converted to a full year Band D equivalent. The council also adjust for discounts, exemptions and disabled relief and add any changes expected over the year reflecting the Local Council Tax Reduction Scheme and changes to empty property discounts and premiums.
 - Convert the number of “discounted” dwellings in each Council Tax Band to Band D equivalent.
 - Adjust the total number of Band D equivalents by the estimated Council Tax collection rate for the year. The amended calculation is as below and will be utilised in calculating the Council Tax charge for 2024/25.
- 3.5 Forecast properties per Council Tax band within Wirral based on information as of 30 November 2023: -

Table 1: Wirral Council Tax Bandings Forecast

Band	Value (£)	Properties 2023	Change	Properties 2024	Band %	Ratio
A	<40,000	61,298	(13)	61,285	40.13	6/9
B	40,001-52,000	32,964	528	33,492	21.93	7/9
C	52,001-68,000	27,760	32	27,792	18.20	8/9
D	68,001-88,000	13,581	125	13,706	8.97	9/9
E	88,001-120,000	8,426	137	8,563	5.61	11/9
F	120,001-160,000	4,387	(5)	4,382	2.87	13/9
G	160,001-320,000	3,195	21	3,216	2.11	15/9
H	>320,000	279	2	281	0.18	18/9
Total		151,890		152,716	100%	

- 3.6 The properties are converted to the Band D equivalent and adjusted for the Local Council Tax Reduction Scheme and other Council Tax Discounts, Exemptions and Disabled Relief and adjusted by the Collection Rate to give the Council Tax Base.

Table 2: Wirral Council Tax Band D calculation 2024/25

Band	Properties 2024	Changes due to LCTRS discounts, exemptions	Revised property equivalent	Ratio to Band D	Net Band D equivalent
A	61,285	(24,716.24)	36,568.76	6/9	24,379.17
B	33,492	(7,452.06)	26,040.34	7/9	20,253.60
C	27,792	(3,990.87)	23,800.73	8/9	21,156.20
D	13,706	(1,511.75)	12,194.05	9/9	12,194.05
E	8,563	(777.52)	7,785.48	11/9	9,515.59
F	4,382	(330.86)	4,051.34	13/9	5,851.94
G	3,216	(231.84)	2,983.66	15/9	4,972.77
H	281	(36.07)	244.43	18/9	488.86
Band A Disabled		(5.9)	87.70		48.72
Total	152,716	(39,053.11)	113,662.89		98,860.90
Assumed Collection Rate					x 97.10%
Adjusted Council Tax Base					95,993.93

- 3.7 The Collection Rate is calculated by adding the current expected in-year collection together with the amounts of arrears collected expressed as a percentage of the current net collectable debit.
- 3.8 Based on previous years' experience it is prudent to apply a collection rate of 97.1% for the forthcoming financial year. This is a slight downward adjustment of 0.1% to reflect the current economic climate. This will assure that any collection fund surplus/deficit is minimised. This has been reflected in the setting of the Council Tax Base.

- 3.9 The recommended figure for 2024/25 is 95,993.93. Compared to the 2023/24 figure of 95,585.07. This is an increase of 408.86. The Council Tax Base has increased due to an increase in the number of properties and projected number of new builds. In addition, the proposed changes to empty property premiums have been factored into the calculations. This is offset by an increase in the number of residents claiming a Council Tax Reduction and a likely reduction in collection rates.
- 3.10 The level of Council Tax is due to be confirmed at Budget Council which for 2024/25 is scheduled for 26 February 2024.

4.0 FINANCIAL IMPLICATIONS

- 4.1 The Council Tax Base is used to calculate Council Tax levels for 2024/25. Failure to comply with timescales could delay Council Tax bills with the potential to affect collection and cash-flow. On the assumption that the levels of support under the Local Council Tax Reduction Scheme and the Discounts and Exemptions are adopted the Council Tax Base will be increased by 0.43% from 2023/24.

5.0 LEGAL IMPLICATIONS

- 5.1 The legislation requiring this calculation is the Local Authorities (Calculation of Council Tax Base) Regulations 1992. This requires the Authority to set and declare the Tax Base it will use to calculate the Council Tax level between the 1 December and 31 January in the financial year preceding the tax.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

- 6.1 There are no IT, asset or specific staffing implications arising directly from this report.

7.0 RELEVANT RISKS

- 7.1 If the Council Tax Base figure is not declared by 31 January 2024 the Council and Preceptor Authorities will be unable to make considered budgetary decisions that could delay the Council Tax bills and income streams for 2024/25.

7.0 ENGAGEMENT/CONSULTATION

- 8.1 No consultation is required in the calculation of the Tax Base.

9.0 EQUALITY IMPLICATIONS

- 9.1 There are no direct equality implications arising from this report.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

- 10.1 There are no direct environmental implications arising from this report..

11.0 COMMUNITY WEALTH IMPLICATIONS

11.1 Wirral MBC will encourage our contractors to deliver more benefits for the local area, such as good jobs, apprenticeship, training & skills opportunities, real living wage, minimising their environmental impact, and greater wellbeing. We will also help develop the local economy by supporting and encouraging more community businesses and enable greater opportunities for local business to prosper and provide decent and fair employment.'

REPORT AUTHOR: Michael Fisher
(Head of Revenues & Benefits)
telephone: 0151 666 3205
email: michaelfisher@wirral.gov.uk

APPENDICES

None

BACKGROUND PAPERS

Local Government Finance Act 1992, 2003 and 2012.
Local Authorities (Calculation of Council Tax Base) Regulations 1992
Valuation Office Agency - Valuation List.

TERMS OF REFERENCE

This report is being considered by the Policy and Resources Committee in accordance with Section 1.2(a) of its Terms of Reference, to formulate, co-ordinate and implement corporate policies and strategies and the medium-term financial plan (budget). The report seeks a recommendation to Council in accordance with Part 3(A) of the Constitution as the setting of the Council's Council Tax requirement is a function reserved to Council.

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Policy & Resources Committee	11 November 2020
Policy & Resources Committee	17 January 2022
Policy & Resources Committee	18 January 2023

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POLICY AND RESOURCES COMMITTEE

Wednesday 17 January 2024

REPORT TITLE:	COUNCIL TAX 2024/25 LOCAL COUNCIL TAX REDUCTION SCHEME, DISCOUNTS AND EXEMPTIONS (DISCOUNTS AND EXEMPTIONS AND LOCAL COUNCIL TAX REDUCTION SCHEME)
REPORT OF:	DIRECTOR OF FINANCE SIMPSON, VICTORIA A.

REPORT SUMMARY

This report brings together related issues regarding the proposed Council Tax Discounts including Local Discounts, Exemptions, and the Local Council Tax Reduction Scheme to be used during 2024/25. These need to be approved by Council by 11 March 2024.

The Wirral Plan 2021 - 2026 sets out the Council's vision to secure the best possible future for the Council's residents and covers the following five themes:

- A thriving and inclusive economy, creating jobs and opportunities for all;
- A clean-energy, sustainable borough, leading the way in tackling the environment crisis;
- Brighter futures for all regardless of their background;
- Safe and pleasant communities that our residents are proud of; and
- Healthy and active lives for all, with the right care, at the right time.

The proposals within this report align with all themes of the Council Plan: Wirral Working Together 2023-2027 by supporting some of the most vulnerable members of the community and providing a financial framework to assist with funding the Council's services.

The matter affects all Wards within the Borough.

This is a key decision.

RECOMMENDATIONS

Policy and Resources Committee is requested to recommend to Council that the level and award of each local discount for 2024/25 be as follows: -

1. Wirral Women's & Children's Aid

To continue to award Wirral Women & Children's Aid 100% discount. This remains unchanged from 2023/24.

2. Care Leaver's Discount

To award Care Leavers the requisite discount to reduce their Council Tax liability to zero until they are 25. This remains unchanged from 2023/24.

3. Empty Property Discounts 2024/25

Discount category D = 0% Full charge on properties undergoing renovations.

Discount category C = 0% Full charge on empty properties from date they become unoccupied.

Both to remain unchanged from 2023/24, and to include an exception for properties requiring adaptations to meet the need of a disabled person who will be occupying the property as soon as the adaptations are complete. This also applies to properties awaiting renovations prior to being occupied by someone under Ukraine resettlement scheme.

To reduce the Empty Property Premium from 2024/25 to properties that have been empty for more than one year (Currently Two). So that the following apply: -

100% (200% Council Tax) for unfurnished properties empty for more than one year.
200% (300% Council Tax) for unfurnished properties empty more than five years.
300% (400% Council Tax) for unfurnished properties empty more than ten years.

4. Council Tax Discretionary Hardship Relief Scheme

The Council Tax Discretionary Hardship Relief Scheme, approved by Cabinet in October 2013, to continue in its current format for 2024/25. The Scheme offers help and assistance in exceptional cases of hardship. Appendix 1

5. Local Council Tax Reduction Scheme (LCTRS)

The current Local Council Tax Reduction Scheme to remain unchanged from 2023/24 apart from the following:

- a. The scheme to be aligned to all the Department of Work and Pensions uprating's and changes for Housing Benefit and Universal Credit.
- b. There to be no loss of entitlement due to payments made under government defined compensation schemes.

6. Changes to the treatment of second homes (dwellings that are furnished but are not someone's sole or main residence)

From 1st April 2025 the council to charge an additional 100% council tax (200% Council Tax) for any person with a second home within Wirral.

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATION/S

- 1.1 The Council must determine annually it's Local Council Tax Reduction Scheme by the 11 March 2024.
- 1.2 The Council must decide on the level of Local Discounts and Exemptions by 31 March 2024.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 The Local Discounts, Exemptions and the Local Council Tax Reduction Scheme are reviewed annually and could be amended which would have a financial impact for the authority as set out in this report.
- 2.2 Removal of either or both discretionary Local Discounts would enable the council to save money. In a total £196,000 could be saved if the Wirral Women's and Childrens Aid and Care Leavers discount were removed.
- 2.3 Any changes to the Local Council Tax Reduction Scheme beyond those recommended would legally require extensive consultation with residents across the Borough. Any changes resulting would inevitably see winners and losers if the existing budget was to remain the same. No consultation has taken place.

3.0 BACKGROUND INFORMATION

- 3.1 The Council has a statutory duty to take decisions each year regarding the administration of Council Tax which must be set by the 11 March each year.

3.2 COUNCIL TAX LOCAL DISCOUNTS & EXEMPTIONS 2023/24

- 3.3 Local Discounts and Exemptions are subject to an annual review and impact directly upon the Council Tax income as the cost is fully met by the Council. From 1 April 2013 the Council adopted 0% discount levels for empty properties and properties undergoing construction, where previously they had been exempt for 6 and 12 months respectively thus receiving a 100% discount. This report reviews the levels of specific local discounts. Any amendment or granting of discount agreed as part of this report will come into force from 1 April 2024 unless stated otherwise.
- 3.4 Local Discounts can be granted under Section 13a of the Local Government Act 1992. The Local Government Finance Act 2012 introduced changes in national Council Tax discounts and exemptions. These were considered and adopted for 2013/14 by Cabinet on 24 January 2013 and cover the level of discount awarded on empty properties and the premium charged on long term empties. Wirral chose to maximise the amount payable in each category and must review its charges each year.

A LOCAL DISCOUNTS - LOCAL GOVERNMENT ACT 1992

- 3.5 Local Discounts, as used by Wirral, are granted under Section 13a of the Local Government Act 1992 and reviewed annually. Amounts detailed below.

Table 3: Local Government Act 1992 Local Discounts in Wirral

	£
Wirral Women & Children's Aid	7,300
Council Tax Discretionary Relief (Hardship)	50,000
Care Leaver's Discount	189,000
Total	246,300

Wirral Women & Children's Aid

- 3.6 Cabinet on 22 July 2004 awarded a local discount to Wirral Women's and Children's Aid, the discount leaving no Council Tax to pay, based on the valuable work undertaken at the premises and note the expected cost be increased by 5% in line with previous council tax increase levels. It is recommended that this discount continues for 2024-25

Council Tax Discretionary Hardship Relief

- 3.7 Regulations allow that a discount can be granted to an individual in a case of extreme hardship, this is covered by the Council's Council Tax Discretionary Relief policy (minute 71, 10 October 2013) or alternatively a discount can be granted to all empty properties within a specific area, such as a clearance area. This can give more flexibility to the Council which has to fund any locally defined discounts.

The Council's Council Tax Discretionary Relief policy scheme has supported 47 households over the past 2 full years, this supports the principal that any award under this scheme will be exceptional.

It is recommended that this policy be updated to reflect the council's current structure and that the discount policy continues for 2024-25.

Care Leaver's Discount

- 3.8 A local discount is currently awarded to Care Leavers removing the requirement to pay Council Tax from Care Leavers until they become 25. The discount is awarded after all other reliefs and discounts have been granted and recognises the financial burden that leaving care can cause. This remains unaltered from last year and the cost of the award is currently £ 180,000 an increase of £18,500 on last year.

The scheme currently supports 144 households with Care Leavers across the Borough.

It is recommended that this discount continues for 2024-25 and note the expected cost be increased by 5% in line with previous council tax increase levels.

B DISCOUNTS & EXEMPTIONS - LOCAL GOVERNMENT ACT 2012

3.9 The Local Government Finance Act 2012 (As amended) introduced changes in national Council Tax discounts and exemptions which gave the option to Local Authorities to exercise discretion in setting the level of discount on certain types of property. These were considered and adopted by Cabinet on 24 January 2013 (minute 166) for the 2013/14 financial year and have continued in subsequent years. Wirral chose to maximise the charges it raises by minimising the discount awarded, i.e., 0%. The figures in the table relate to Wirral's element.

Table 4: Local Government Act 2012 Empty Property Discounts

Income from minimising discounts	£
Empty properties –unoccupied/renovation (Discount C+D) = 0%	2,472,742
Empty property – premium of 100% (Council Tax charge 200%)	974,516
Empty property – premium of 200% (Council Tax charge 300%)	453,582
Empty property – premium of 300% (Council Tax charge 400%)	296,486
Total	4,197,326

Empty Properties Discount

3.10 The changes allowed by the 2012 Act covered charges made against empty property and second homes. In broad terms this removed the exempt classifications A and C and allowed Councils to define their own level of discounts re-categorising them as discounts C and D. The Regulations also allowed Councils to apply a premium on properties that had been empty for more than two years and from 2020 those empty for over 5 years and from 2021 those empty over 10 years.

3.11 The Council chose to award 0% discount (Discount D) – full charge - on properties undergoing renovations which were previously entitled to a 12-month exemption, or 100% discount.

3.12 The Council chose to similarly award a 0% discount (Discount C) – full charge - on empty properties that had previously been exempt for the first six months that they were empty, or 100% discount.

3.13 The Council has previously chosen to use its powers to date to charge the maximum amount of Premium on properties that have been -

- empty for more than two years which is 100% (200% of the Council Tax payable)
- empty for more than 5 years a 200% premium (300% of the Council Tax).
- empty for over 10 year a 300% (400% of the Council Tax).

The aim is to encourage prompt property re-occupation and discourage properties being held empty by speculators waiting for an increase in values. To remove the Premiums would cost £1.725M in lost potential Council Tax income.

3.14 From 2024/25 the council can vary these charges as follows

- empty for more than one year which is 100% (200% of the Council Tax payable)

- empty for more than 5 years a 200% premium (300% of the Council Tax).
- empty for over 10 year a 300% (400% of the Council Tax).

This change will raise an additional £0.771M from 2024/25 based on current data.

- 3.15 The council currently charges the maximum allowed for properties that are furnished and not occupied as someone's sole or main residence. This is the equivalent of the full council tax (100%). From 2025/26 the council can increase this charge by 100% so that these properties will be liable to a council tax of 200% of the normal charge.

This change will potentially raise an additional £ 0.92M based on current numbers from 2025/26.

- 3.16 The change detailed in 3.23 requires a period of 12 months' notice before it can be implemented. This intervening time will be utilised to contact the owners of these affected properties.

- 3.17 An exception to the premium is allowed in circumstances prescribed within the regulations. Wirral also has the power to establish locally determined exceptions to the premium.

- 3.18 The council has such a discretionary exception under Section 11A Local Government Finance Act 1992 in specific circumstances. These exceptions arise from unforeseen consequences of the council's policy of the implementation of Council Tax Empty property charges under this Section.

- 3.19 The circumstance is where a property is empty only because the property requires adaptations to meet the needs of a disabled person who will be occupying the property as soon as the adaptations are completed. The person must have liability for an existing dwelling and therefore this measure will alleviate the need for a chargepayer to pay council tax on two properties whilst awaiting adaptations to be made to a dwelling to meet their specific needs.

In this strictly defined circumstance, no charge will be made. The adapted property must be eligible for a Band Reduction due to the Disabled adaptations once the property is occupied.

- 3.20 The circumstance is where a property is empty only because the property requires work to render the property ready for occupation where the people who will be occupying the property and liable to council tax are from Ukraine and here under the Ukrainian Settlement Scheme. These properties have a zero charge when occupied.

- 3.21 A new exception to the premium is proposed for properties that have restrictions placed upon them that limit who a property can be sold to. This is aimed at properties that are solely for elderly residents and generally attract high service charges. These properties can be difficult to sell, and the levy of a premium can cause significant hardship to owners with limited means.

- 3.22 The cost of this measures will be monitored and reported annually as part of the Tax Base Setting process.

3.23 The cost of the exemption implemented in 2023/24 for properties await adaptations was circa £2,000.

C LOCAL COUNCIL TAX REDUCTION SCHEME

3.24 Central Government abolished Council Tax Benefit (CTB) on 31 March 2013 and tasked each administering Council to formulate an individual Local Scheme to replace it. At the same time Central Government reduced the grant they awarded to Councils for CTB by 10%. The Government also stated that any Local Council Tax Reduction Scheme devised should leave pensioners no worse off than they were under the 2012/13 CTB scheme. The option was also given to define vulnerable groups and offer the groups the same level of protection as pensioners. Wirral designated persons classed as disabled or with disabled children as vulnerable in 2013/14. The Scheme must be approved each year prior to the year it will be applied.

3.25 Having regard to the financial pressures the Council resolved, on 28 January 2013, that it could not find funding from its existing budgets to make up the shortfall caused by the governments changes and decided to pass on the reduction to Local Council Tax Reduction Scheme recipients. This resulted in non-vulnerable working age claimants paying a minimum of 22% of the Council Tax charge.

3.26 Cabinet agreed on the 4 November 2019 that this minimum amount be reduced from 22% to 12%. This has helped some of the poorest households in the borough.

3.27 The Scheme, its impacts and costs are continually monitored and need to be annually reviewed and approved prior to the year it will be applied.

4.0 FINANCIAL IMPLICATIONS

4.1 For Local Discounts variations to the discount levels will either generate additional or less income. The cost of local discounts is met in full by the Council and do not impact upon the Council Tax Base. Any saving to the Council will result in an increase in the amount payable by the charge payer.

Table 5: Local Government Act 1992 Local Discounts

	£
Wirral Women & Children's Aid	7,300
Council Tax Discretionary Relief (Hardship)	50,000
Care Leaver's Discount	189,000
Total	246,300

Table 6: Local Government Act 2012 Empty Property Discounts/ Charges

Income from minimising discounts	£
Empty properties –unoccupied/renovation (Discount C+D) = 0%	2,472,742
Empty property – premium of 100% (200% Council Tax)	974,516
Empty property -premium of 200% (300% Council Tax)	453,582
Empty property -premium of 300% (400% Council Tax)	296,486
Total	4,197,326

4.2 The changes to how Empty Properties are charged whilst awaiting Disabled adaptations has had a minimal impact as only one case has been identified to date, the cost of the additional relief will be monitored and reported annually.

5.0 LEGAL IMPLICATIONS

5.1 The legislation requiring this calculation is the Local Authorities (Calculation of Council Tax Base) Regulations 1992. This requires the Authority to set and declare the Tax Base it will use to calculate the Council Tax level between the 1 December and 31 January in the financial year preceding the tax.

5.2 The Local Government Finance Act 1992 as amended makes provision for the determination by Council of Local Discounts and the Local Council Tax Reduction Scheme in respect of Council Tax by 11 March

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

6.1 There are no IT, asset or specific staffing implications arising directly from this report.

7.0 RELEVANT RISKS

7.1 If the Council Tax Base figure is not declared by 31 January 2023 the Council and Preceptor Authorities will be unable to make considered budgetary decisions that could delay the Council Tax bills and income streams for 2023/24.

7.2. In respect of Local Discounts and Exemptions the changes made to domestic empty property charges are expected to generate over £4.197M of additional Council Tax charges. Any changes to the current level of discounts or reduction to the Empty Premium would see a reduction in Council Tax raised and the income lost would have to be replaced by an alternative income stream or a reduction in spending.

7.3 The Local Council Tax Reduction Scheme provides vital support to low-income families across the Borough. A scheme needs to be approved annually as part of the budget setting process.

7.4 The effect the current macro-economic situation adds uncertainty in terms of the number of people who will continue to be eligible for Council Tax Support in both the current and the future financial year, however it is not expected to have a detrimental impact on the Council Tax Base going forward.

8.0 ENGAGEMENT/CONSULTATION

8.1 No consultation is required in the calculation of the Tax Base. The Discount and Exemptions are proposed to be maintained at the previous year's level and no direct consultation has been undertaken on discount levels. The level of changes for discounts and exemptions were consulted upon in 2012/13 and no specific consultation has been undertaken as they are not proposed to be changed. A consultation did take place in 2019/20 on the changes to the Council Tax Reduction Scheme but the numbers who took part in the consultation were not sufficient for any meaningful data to be reported. However, there were no adverse comments.

9.0 EQUALITY IMPLICATIONS

- 9.1 There is no requirement for an Equality Impact Assessment in relation to the calculation of the council tax base.
- 9.2 The Equality Impact assessment for the Local Council Tax Reduction Scheme has been reviewed and is still appropriate. The link to the Equality Impact Assessment for the Local Council Tax Reduction Scheme is below.
<https://www.wirral.gov.uk/communities-and-neighbourhoods/equality-impact-assessments/equality-impact-assessments-2017/delivery>

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

- 10.1 There will be no measurable environmental impact.

11.0 COMMUNITY WEALTH IMPLICATIONS

- 11.1 The proposed Council Tax Discounts including Local Discounts, Exemptions, and the Local Council Tax Reduction Scheme to be used during 2024/25 will contribute significantly to developing a prosperous, inclusive economy where local people can get good jobs and achieve their aspirations.
- 11.2 Wirral MBC will encourage our contractors to deliver more benefits for the local area, such as good jobs, apprenticeship, training & skills opportunities, real living wage, minimising their environmental impact, and greater wellbeing. We will also help develop the local economy by supporting and encouraging more community businesses and enable greater opportunities for local business to prosper and provide decent and fair employment.'

REPORT AUTHOR: **Michael Fisher**
(Head of Revenues & Benefits)
telephone: 0151 666 3205
email: michaelfisher@wirral.gov.uk

APPENDICES

Council Tax, Section 13A, Discretionary Discount Policy & Guidance

BACKGROUND PAPERS

Local Government Finance Act 1992, 2003 and 2012.
Local Authorities (Calculation of Council Tax Base) Regulations 1992
Valuation Office Agency - Valuation List.
Welfare Reform Act 2012.
Council Tax Reduction Scheme (Default Scheme) (England) Regulations 2012 as updated.
Rating (Property in Common Occupation) & Council Tax (Empty Dwellings) Act 2018
Levelling-up and Regeneration Act 2023

TERMS OF REFERENCE

This report is being considered by the Policy and Resources Committee in accordance with Section 1.2(a) of its Terms of Reference, to formulate, co-ordinate and implement corporate policies and strategies and the medium-term financial plan (budget). The report seeks a recommendation to Council in accordance with Part 3(A) of the Constitution as the setting of the Council's Council Tax requirement is a function reserved to Council.

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Policy & Resources Committee	11 November 2020
Policy & Resources Committee	17 January 2022
Policy & Resources Committee	18 January 2023



Council Tax

Section 13A

**Discretionary Discount Policy
& Guidance**

Contents

- 1 General Provisions
- 2 Application Process
- 3 Criteria for Considering Relief
- 4 Delegated Decision-Making Process
- 5 Period of Relief
- 6 Notification of Decision
- 7 Review of Decisions
- 8 Notifications of Decisions on Review
- 9 Fraudulent Claims

Annexe 1

1. General Provisions

- 1.1 The Council has power under S13A of the Local Government and Finance Act (LGFA) 1992 (as amended) to reduce the Council Tax charge on any chargeable property in the borough for any day. This power can be exercised in relation to any individual case or by determining a class of case for which the charge should be reduced.
- 1.2 The amount of any successful award may reduce a Council Tax charge to nil, including reducing any balance left payable after any Council Tax Support, Discounts and Exemptions have previously been granted to the applicant. The discretionary relief awarded will be from a cash limited fund set by the authority.
- 1.3 Any application made under S13A provisions must be a last resort following the exploration of any other entitlement such as Council Tax Support, Discounts and Exemptions.
- 1.4 There must be extreme, exceptional circumstances to justify any request for a reduction and the Council will only consider granting short term assistance, and not reduce Council Tax liability indefinitely.
- 1.5 Each case will be considered on its own merits. Applications potentially relating to the determination of a class of property will be given to Members for consideration.
- 1.6 In response to an event such as a natural disaster (e.g., flooding), the Government may introduce a specific support scheme. Where such schemes are introduced, and the costs are fully met by Central Government without impact on the local taxpayer. Any schemes that are introduced on this basis and are administered under Section 13A of the LGFA 1992 (as amended) will be implemented and administered in accordance with instructions and guidance set out by Central Government.
- 1.7 These guidelines set out the manner in which the Council will receive and consider applications for Discretionary Council Tax relief.

2. Application Process

2.1 An application for a discretionary award shall be made in writing, written or by email, by the Council Taxpayer or by somebody authorised to act on their behalf. A form is available on line at <http://www.wirral.gov.uk/council-tax/problems-paying-your-council-tax>

2.2 Where

- the Council has made a decision under s13A (1) (c) in relation to a class of case in which the liability for council tax has been reduced, and
 - a person in that class would otherwise be entitled to a reduction under its scheme,
- that person's application for a reduction under the Council's local council tax scheme will also be treated as an application under S13A (1) (c).

2.3 Applications must be accompanied by:

- the name, address and payment reference number of the applicant.
- a full explanation as to why the relief is claimed.
- details of any hardship, including a full financial statement of income and expenditure, or personal and household circumstances relating to the application.
- the period for which relief is requested.

3. Criteria for Considering Relief

3.1 There are no pre-set criteria of the award of a Section 13A Council Tax discount. Each application will be considered on its individual merits on a case-by-case basis or for several taxpayers who may fall into a group due to similar circumstances.

3.2 The features of the Councils Section 13A Discount Guidance are that:

- It is discretionary.
- An applicant does not have the statutory right to a payment.
- The operation of the scheme is for the Council to determine.

3.3 The Council may consider in determining whether to grant relief:

- whether an application has been made for Council Tax Support or a Council Tax Discount or Exemption, and if so, all evidence has been received in order to determine those claims.
- whether, in the case of a corresponding claim for Housing Benefit, consideration has been given to a Discretionary Housing Payment where applicable.
- the circumstances on which the application is based including evidence of the financial hardship incurred by the applicant, details how this is affecting their personal circumstances, and this would justify a reduction in their Council Tax charge.
- whether the hardship experienced by the applicant is outside their control, for example loss of employment, illness, flood/storm damage, explosion or 'major incident' which forces them out of their property.
- what reasonable steps have been taken by the applicant or household member to resolve their situation prior to the application.
- the likelihood of the circumstances of the applicant or household member improving.
- whether in the case of an apparent incident of isolated hardship, to sign post the applicant to other sources of support which may be more appropriate as an alternative or to supplement the consideration of relief.
- whether the applicant or household member has access to other assets which could be accessed to help pay Council Tax.
- whether any outstanding debt is unpaid as a result of the wilful refusal or culpable neglect of the applicant to make payment.
- if there are sufficient resources available to make a reduction in Council Tax.
- whether any award would be reasonable having regard to the interests of other council taxpayers.

3.4 Alternative available assistance may be provided to applicants where it is considered appropriate.

- 3.5 Failure to provide information requested to support an application without sufficient reason, within any timescale set, will result in it being considered without that information.
- 3.6 Consideration will be given to granting relief for a financial year prior to that in which the application is made,

4 Delegated Decision-Making Process for applications

- 4.1 The Section 151 Officer is authorised to decide on discretionary relief applications in individual cases of exceptional financial hardship. This will be done by the consideration of applications under £1,500 being delegated to the Revenues & Benefits Managers (Delivery) and (Governance & Support), applications exceeding £1,500 will be delegated to the Head of Revenues & Benefits for a decision.
- 4.2 Appeals against a decision will be considered by the Head of Revenues & Benefits or in cases over £1500 by the Section 151 Officer.
- 4.3 Applications for Council Tax Discretionary Relief relating to a wider determination of class of case will be submitted to the Councils Policy & Resource Committee by the Section 151 Officer.
- 4.4 Annexe 1 details classes of cases which may be entitled to a reduction under Section 13A.

5 Period of Relief

- 5.1 Both the amount and duration of the award are determined at the discretion of the Council and will be based on the evidence supplied and the circumstances of each claim. In any event, the maximum length of the award will be the sooner of:
- a. The end of the financial year
 - b. The taxpayer moved.
 - c. The taxpayers' financial circumstances change.

6 Notification of Decision

- 6.1 The Council will aim to notify the applicant of its decision within 28 days of receiving sufficient information to make a decision.
- 6.2 Any change of circumstances relating to the application must be notified to the Council within 14 days.
- 6.3 The council reserves the right to cancel an award where it deems it appropriate upon the receipt of additional information.

7 Right to Appeal

- 7.1 Unsuccessful applicants will be notified in writing together with the reason for the decision and have the right of appeal to the Appeals Tribunal Service. However, in the first instance, the Council will provide a process for reviewing decisions where discretionary hardship relief has not been granted. A review will only be conducted if the applicant's circumstances have changed, and they can provide sufficient new evidence to support their review request.
- 7.2 If more information is required, the customer must provide it within one calendar month, or a decision will be made on the available information.
- 7.3 All request for a review must be submitted in writing clearly explaining reasons for their appeal and be submitted within one calendar month of the decision being made on the application
- 7.4 Reviews against these decisions up to £1500 will be considered by the Head of Revenues & Benefits, and over £1500 by the Section 151 Officer.
- 7.5 If the applicant is unhappy with the Council's decision and wishes to appeal the matter further, they would need to appeal directly to the Valuation Tribunal Service (VTS). Further information can be found at www.valuationtribunal.gov.uk

8. Notification of Decisions on Reviews

- 8.1 The Council will aim to notify an applicant, setting out the reason for its decision, within eight weeks of receiving the appeal.

9. Fraudulent Claims

9.1. The Council reserves the right to withdraw any award for relief where, following a decision, it becomes aware that this has been made as a result of a false or fraudulent claim.

10 Review of Policy

10.1 This Policy will be reviewed on an annual basis and any amendments to the Policy agreed by the Policy and Resources Committee

Annexe 1

Detailed below are classes of case which may be entitled to a reduction in Council Tax in accordance with Section 13A.

Discretionary Relief for Care Leavers

1. The Council will reduce to nil the Council Tax liability for care leavers who satisfy all of the following criteria:
 - a) The person is a former relevant care leaver as identified within the Children (Leaving Care) Act 2000.
 - b) The person is someone for whom Wirral Council has acted previously as a corporate parent.
 - c) The person has left care and is aged between 18 and 25.
 - d) The person resides within Wirral and is liable to pay Council Tax to Wirral Council with effect from 1 April 2018.
2. Any award given to an individual case with end on the day before their 25th birthday.
3. Where the care leaver is liable for more than one property the discretionary relief will be awarded in respect of only one property, that being the person sole or main residence.
4. The amount of relief granted will be the amount of Council Tax the care leaver still has to pay after any existing statutory discounts and Council Tax Support has been awarded.
5. Any award will be automatically granted.
6. The care leaver must notify the Council of changes to their circumstances during the period of the award. Such a change may be taken into consideration.



POLICY AND RESOURCES COMMITTEE

Wednesday, 17 January 2024

REPORT TITLE:	2023-24 CAPITAL MONITORING QUARTER 3
REPORT OF:	DIRECTOR OF FINANCE

REPORT SUMMARY

This report provides an update on the progress of the Capital Programme 2023/24 at the end of December 2023. It recommends that Committee agrees the revised 2023/24 Capital Programme of £97 million which takes account of re-profiling, virements, additional funding requirements and grant variations identified since the Capital Programme was formally agreed on 27th February 2023 and revised via the Capital Outturn 2022-23 report.

The report supports the delivery of the Council Plan: Wirral Working Together 2023-27 specifically in terms of the Efficient, Effective and Accessible Council theme. The Capital Programme also contributes towards projects that support all five Council Plan delivery themes.

This matter is a key decision which affects all Wards within the Borough.

RECOMMENDATIONS

The Policy and Resources Committee is requested to recommend to Council the approval of:

- 1 the additional funding for the schemes referred to in section 3.7 in this report.
- 2 the changes to the programme detailed in section 3.8
- 3 the revised Capital Programme of £97 million for 2023/24, including the virements of budget referred to in Appendix C of this report.

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATION/S

- 1.1 Regular monitoring and reporting of the Capital Programme enable decisions to be taken faster, which may produce revenue benefits and will improve financial control in Wirral Council.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 Other reporting frequencies could be considered, but quarterly reporting is a standard practice.

3.0 BACKGROUND INFORMATION

3.1 Capital Programme 2023/24 Position by Directorate

Table 1: Wirral Council 2023/24 Forecast Position

Programme	Budget	Forecast	Variance £m	Variance %
	1 April 23 £m	Q3 £m		
Adult Care & Health	3.884	1.560	-2.324	-60%
Children, Families & Education	16.929	10.561	-6.368	-38%
Neighbourhoods	29.143	24.369	-4.774	-16%
Regeneration & Place	116.681	55.307	-61.374	-53%
Resources	11.421	5.306	-6.115	-54%
Total	178.058	97.103	-80.955	-45%

Capital Programme 2023/24 Position by Committee

Table 2: Wirral Council 2023/24 Forecast Position

Programme	Budget 1	Q3	Variance £m	Variance %
	April 23 £m	Forecast £m		
Adult Social Care & Health	3.884	1.560	-2.324	-60%
Children, Young People & Education	16.929	10.561	-6.368	-38%
Economy, Regeneration & Housing	102.351	49.556	-52.795	-52%
Environment, Climate Emergency & Transport	31.008	21.658	-9.350	-30%
Policy & Resources	16.541	9.210	-7.331	-44%
Tourism, Communities, Culture & Leisure	7.345	4.558	-2.787	-38%
Total	178.058	97.103	-80.955	-45%

- 3.1.1 Tables 1 and 2 provide an update on the 2023/24 Capital Programme analysed on a Directorate and then Committee basis. A number of variations have arisen since the original programme was agreed at the end of February 2023 and subsequently revised via the Q2 Capital Monitoring Report. These include variations to spend forecasts and inclusion of additional grant funding and external contributions. There are three new capital funding requests, including the repurposing of previously approved budget, as referred to in paragraph 3.7 of this report. Within Quarter 3 there has been a net reduction in budget forecast as required in 2023/24. Appendix A of this report provides further analysis of the movement of the forecast programme across directorates during the year to date.
- 3.1.2 As noted above, the main movements in this year's programme so far are in respect of deferrals of budget into future years along with the inclusion of new funding and schemes into the programme.
- 3.1.3 There are two schemes, Birkenhead Market and the Maritime Knowledge Hub, currently assumed for delivery that need to be reconsidered given the available resources, as detailed in section 3.8. The indicative budgets and viability of these schemes has changed alongside the availability of resources.
- 3.1.4 It is anticipated that further reductions and/or deferrals of budget will be made in future quarters. Such deferrals reduce the borrowing costs incurred during 2023/24 and also delays the resultant Minimum Revenue Provision (MRP) charges into future years.
- 3.1.5 Given the budgetary pressures that the Council faces, a review of the programme continues to try and identify schemes that may no longer be financially viable, essential, or deliverable.

3.2 Reprofiting of expenditure

- 3.2.1 Regular meetings are held with officers who are responsible for capital projects contained within the programme. During these meetings assessments are made regarding the deliverability of the schemes and their budgetary requirement for the year. These assessments are reflected in the forecast outturn provided through the quarterly update reports to Members. Should it be assessed that a scheme will continue into the next financial year, or beyond, budget is reprofiled as deemed appropriate at that time.
- 3.2.2 A scheme should not be paused or deferred into a future year if this action were to lead to avoidable detrimental effects on the Council. The project lead officers determine if a scheme is appropriate for deferral and manage any risks or negative impacts associated with this decision. Schemes that are part or fully funded from grant require additional consideration before deferral, so as not to compromise the conditions of the grant agreements, which may jeopardise the scheme funding.
- 3.2.3 A review of the profiling of expenditure within the Capital Programme is continuing and is likely to lead to a further reduction in anticipated spend for this financial year.

3.3 Scheme Updates

3.3.1 Schemes are subject to an ongoing review to ensure that a deliverable programme is in place, that they are compatible with the Wirral Plan 2021/2026 priorities and to try and identify any savings. Current progress on the more significant schemes is provided in Appendix B of this report.

3.3.2 Scheme costs are constantly monitored by project officers. Due to record high inflationary pressures within the economy, financial monitoring of schemes is of upmost importance to identify any potential budgetary issues that may arise such as an increase in the cost of building materials. Any such pressures that are identified will be reported that may jeopardise the delivery of a scheme. It will then be determined as to whether the scheme must apply for additional funding to complete the project, or whether the scheme becomes no longer viable from a financial perspective. Similarly, should a contractor become insolvent in the current financial climate, a decision will need to be taken regarding the future of the scheme.

3.4 Grant Funded Schemes

New additional award of grant has been received during Quarter 3 relating to the Capital Programme. Paragraphs 3.4.1 to 3.4.7 list these grant award. The Section 151 Officer has the power to accept grant funding subject to reporting to the relevant committee.

3.4.1 Liverpool City Region Combined Authority – LED Traffic Signals – £0.655m

An adjustment has been made to reverse the Grant funding of £654,918 added into the Capital Programme for 2023/24 from the Liverpool City Region Combined Authority to enable the upgrading of Wirral Council's traffic signals to LED, and the replacement of corroded traffic signal poles at sites receiving the LED upgrade. The grant has already been accounted for in the Capital Programme and the adjustment brings the grant in line with the total grant of £1.637m across 22/23 and 23/24.

3.4.2 Department for Education (DfE) High Needs Provision Capital Allocation - £1.118m

This grant is paid to Local Authorities to support the creation of new High Needs places or the improvement of existing provision (for pupils with Special Educational Needs and Disabilities (SEND) or requiring Alternative Provision (AP)

3.4.3 Environment Agency - Quick Win - £0.03m

The grant from the Environment Agency is to enable Wirral to fund a water level monitoring project and the purchase and installation of water level monitors to manage flood risk from watercourses, particularly near highways This will allow real time river/watercourse levels to be monitored and communities to be informed and warned in a timely manner.

3.4.4 Department for Education - Childcare Expansion Grant – £0.604m

The Childcare Expansion Capital grant is paid to Local Authorities to support the phased expansion of Early Years childcare provision for working parents of all

children 9 months to 3- year-olds and also for the provision of 8am to 6pm wraparound care for primary aged children. This grant is receivable from the DfE.

3.4.5 Department for Levelling Up, Housing and Communities (DLUHC) Disabled Facilities Grant (DFG) - £4.700m Per Annum Estimate

This is a ring-fenced grant received for the provision of aids and adaptations which is operated on a rolling basis where works can be committed in one year and expenditure incurred the next or across financial years.

3.4.6 Brownfield Land Release Fund - £2.325m.

The One Public Estate has partnered with the Department for Levelling UP, Housing and Communities to deliver the Brownfield Land Release Fund and the Land Release Fund, a programme which enables Councils to bring forward surplus land for new homes and Wirral Council has been awarded £2.325m.

3.4.7 Family Hubs Transformation Fund - £0.167m.

Family hubs are a way of joining up locally to 1) improve access to services; 2) improve the connections between families, professionals, services, and providers; and 3) put relationships at the heart of family support. They provide a public-facing, universal, non-stigmatising gateway that navigates families to the services that they need.

3.5 Virements

Appendix C of this report lists the budget virements that have been identified where schemes have been identified as not requiring the full budget allocation as originally expected. This resource is to be reallocated to schemes that require additional resource to fully complete the works.

3.6 Capital Funding Requirements

Table 3 Financing the Capital Programme 2023/24

Source of Financing	Programme 1 April 2023 £m	Programme 31 Dec 2023 £m	Variance £m
Borrowing	59.811	38.398	-21.413
Grants/Contributions	115.365	53.761	-61.604
Capital Receipts	2.685	2.289	-0.396
Revenue/Reserves	0.197	2.655	2.458
Total	178.058	97.103	-80.955

3.6.1 Any re-profiling that reduces borrowing will produce one-off revenue savings. A permanent saving only occurs if schemes cease, otherwise the full budget will be required in 2024/25 when the re-profiled expenditure is incurred.

3.7 Recommendations to Full Council: Approval for Funding

3.7.1 Below are summaries of the Capital bids seeking approval for funding via this report. Further detail is provided in Appendix D to this report. The proposed extra funding is from a variety of sources, new borrowing required from the Council, revenue contributions and the repurposing of previously agreed Council borrowing.

3.7.2 Wirral Tennis Centre/Facility Upgrade – £0.420m

The scheme is already within the Capital Programme, a further bid is to be submitted for a further £0.420m in order to complete the project. The additional funding is due to unforeseen building work costs and salary capitalisation costs.

3.7.3 Public Sector Decarbonisation Scheme – £1.262m

There is a potential bid for £1.262m to be submitted to the Capital Programme as part of accessing matched funding for a wider bid for LCR led grant funding of £12.797m. The scheme is to deliver decarbonisation and energy efficient works at 9 sites across Wirral to the value of £14.756m by accessing the Public Sector Decarbonisation Scheme (PSDS) funding through a combined bid led by the Liverpool City Region Northwest Net Zero Hub. If successful, the projected participant contribution expected from the Council is £1.958m. This will consist of £1.262m of new borrowing, plus the use of £0.696m budget already in the programme under the 'Energy Efficient Buildings' scheme. The Neighbourhood's department is putting together a bid document to seek approval to apply for the grant funding whilst also submitting a capital bid for the matched funded element. The inclusion in the Q3 report is to put forward notice of the intention to submit the bid, which is in progress, in order to keep to the tight timescales involved in the PSDS bid with funding due to be announced in January 2024. Liverpool City Region is the PSDS applicant and will be responsible for the delivery of all works which are expected to take place over the 2024/25 and 2025/26 financial years. Match funding will only be required if grant funding is confirmed by the LCR.

3.7.4 Levelling Up Fund Round 3 Grant – £10.788m provisional funding and match funding – £1.385m

The Council has provisionally been awarded £10.788m funding for Liscard via Round 3 of the Levelling Up Fund; a capital fund administered by the Department for Levelling Up, Housing and Communities (DLUHC). The original bid included investment in enhanced public realm and local facilities within the town centre, and viability funding to enable new residential and commercial development. The funding is subject to an additional local contribution of £1.385m, which is expected to be funding via Council borrowing. Match funding will only be required if The Levelling Up Funding is confirmed by DLUHC following a period of due diligence.

3.8 Changes to Programme

3.8.1 Below are the proposed changes to the programme based on the current known resources available and the viability of existing proposals.

The purpose of these changes is to ensure the capital programme reflects the most up to date position of potential future projects. This must reflect the currently available resources and the latest business cases for these projects.

It does not preclude revised schemes being brought forward, through the relevant committees, in line with the normal processes.

3.8.2 Birkenhead Market

The Birkenhead Market scheme assumed significant contributions from both capital receipts (£6.90m) and the returns from the Wirral Growth Company (£7.05m) within the indicative budget. The current scheme costs have been reported to be in excess of £32m and work has been agreed by the ERH committee to examine alternative options.

The council has also made a commitment to prioritise the utilisation of capital receipts to repay the capitalisation directive of £12m. There is currently no scope within the currently expected level of receipts and the timescales for delivery of the market to include a significant contribution towards the project.

It is also proposed to utilise a proportion of the receipts from the WGC to mitigate the costs of the Birkenhead Commercial District whilst tenants are identified for the currently void space within the buildings. Until lettings are agreed it is not possible to know what the overall cost of this will be. The design costs associated with the House of Fraser market proposals will also potentially need to met from these funds, as previously agreed by the Policy and Resources Committee at the meeting on the 10th November 2021. This significantly reduces the availability of these funds to contribute towards the market project.

There are potential further pressures on the resources within the capital programme in relation to the schemes within the Pathfinder projects that need to be delivered by 2026. It is possible that additional resources will be required to deliver these projects, or the reprioritisation of schemes.

It is recommended that the budget for the project be reduced to £14m, funded from the grants as detailed in the Pathfinder investment plan. Future recommendations from ERH committee around the preferred market option and any potential reprioritisation of Pathfinder Funds, may amend this budget subject to approval and consideration by the committee.

3.8.3 Maritime Knowledge Hub (MKH)

The Maritime Knowledge Hub project was agreed in March 2021. It has assumed funding from borrowing (£11.95m), Wirral Waters Investment Fund (£2.2m) and LCR Strategic Investment Funds (£8.85m).

The Wirral Waters Investment Fund was based on estimates of how much would be raised from Business Rates growth over the life of the Enterprise Zone at Wirral Waters, with that growth ringfenced to fund Capital financing for projects. The funds raised to date are insufficient to meet this commitment, which would therefore need to be substituted with borrowing. This would add to the overall capital financing, and therefore revenue, costs through additional MRP and interest payments.

The assumed borrowing, £11.95m, was expected to start being drawn down in 2024/25. This would start to incur interest costs in 24/25 and MRP repayments in 2025/26.

No viable business case has yet been brought forward in relation to the MKH. The current balance of financial risk between public and private sector investors within the indicative proposals could not realistically be accepted by the Council at the current time given the underlying financial position and Medium-Term Financial Plan forecasts.

The LCR Strategic Investment Funds are time limited in terms of the progress required in relation to this project. The lack of a currently viable business case means that the LCR must consider prioritising SIF funding to other projects to ensure that the fund can be delivered within the programme.

It is recommended that this scheme be removed from the programme until such time as a viable scheme is brought forward for consideration.

3.9 Other Scheme Matters

School Works – Ringfenced Capital Receipts

- 3.9.1 The DfE has very prescriptive requirements whenever a school site and/or playing fields are disposed. Section 77 of the School Standards and Framework Act 1998 applies. This process was followed when three school sites were disposed of i.e., Pensby Park Primary School (playing field), Lyndale Special School and Rock Ferry High School. Consent was obtained from the DfE for the Capital receipts received to be directed towards projects at Riverside Primary School and Liscard Primary School.
- 3.9.2 Riverside Primary has recently been successful in a DfE Priority School Rebuilding Programme which will see the school completely rebuilt, the monies ringfenced for the scheme will be used for additional space required by the school and to meet other costs not covered by DfE funding. Due to the schedule of the programme this money is likely to be spent in financial year 2025/26.
- 3.9.3 In the case of the Capital Receipt received following the disposal of playing field at the former Pensby Park Primary School for a sports project at Liscard Primary; this project was never developed, and it is proposed that this is reviewed due to emerging needs in other locations to improve sporting facilities. Once the project is identified DfE will have to be informed as this is a deviation from the original consent given.

3.9.4 Following the closure of Emslie Morgan Academy in 2021 the Council entered into a series of negotiations with the DfE, this was due to the asset being returned to Council ownership and additionally that the asset was being returned in a poor condition. A sum of £499,050 was agreed as a dilapidations agreement with the DfE. There is work currently underway to repair the roof at the site caused by storm damage which will spend all the dilapidations allocation in the 2023/24 financial year. Future uses for the site are being discussed and will be brought to the appropriate Committee in due course.

The Regeneration Programme

3.9.5 The Regeneration Programme has grown due to success in attracting government funding and external investment. The past 12 months have focussed on visioning the programme and moving to delivery phase. This has been supported this by building a new team to include:

- Assistant Director (Property and Regeneration Investment) - heads up the Development and Delivery Team
- Programme Management Office – ensures sufficient governance, control & resource in place to support programme implementation
- Delivery Team – Programme Delivery Leads and Project Managers

Strengthened governance and co-ordination of finance/legal support.

There has recently been a detailed review of the Programme to accelerate delivery, ensure all resources to deliver are identified including strengthened governance and co-ordination of finance/legal support.

4.0 FINANCIAL IMPLICATIONS

4.1 This is the Quarter 3 Budget Monitoring Report, to the end of December 2023 that provides information on the forecast outturn and progress against the Capital Programme. The Council has systems for reporting and forecasting budgets in place and alongside formal quarterly reporting to Committee. The financial position is regularly reviewed at each Directorate Management Team and corporately at the Investment & Change Board (ICB).

4.2 The Capital Programme is funded via a number of sources including Council borrowing, capital receipts, grants and revenue contributions. Where the Authority finances capital expenditure by borrowing, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP). If the Capital Programme is delivered as forecast in this report, the Authority will consequently require borrowing of £38.4 million this year to finance the capital schemes covered by this report. This forecast level of borrowing has decreased from the forecast £45.1 million in the Q2 Capital Monitoring Report. This debt would be repaid via charges to the revenue budget over the lives of the assets created or enhanced. The revenue impact of the additional £38.4 million of borrowing required to fund all forecast works in 2023/24 is as follows:

Table 4: MRP Charges to Revenue Relating to 2023/24 Debt Funded Capital

	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
Additional revenue cost	0.947	0.996	1.047	1.101

Notes

- MRP repayments from revenue only start the year after the capital expenditure has taken place i.e., for spend incurred in 2023/24, the first MRP repayments will be charged in the 2024/25 revenue accounts.
- The additional revenue costs in Table 4 are not cumulative, rather an annual comparison to the current MRP charges to be incurred.

4.3 It is estimated that these costs will peak in 2073/74 at £1.318 million reflecting the fact that the principal repayment associated with debt (the Minimum Revenue Provision) increases over the expected life of the asset funded from borrowing. This repayment profile is due to the Council adopting the “Annuity Method” of repayment which was agreed by Council (on 19 December 2016). The “Annuity Method” produces a profile of principal repayments which starts low and increases each year reflecting the time value of money i.e., £1 in year 1 will have more purchasing power than to £1 in year 10.

4.4 Any reprofiling or ‘slippage’ of debt funded capital spend will delay the associated MRP being charged to the revenue budget. Future years MRP is included within the rolling Medium Term Financial Plan (MTFP).

4.5 The full revised Capital Programme can be found in Appendix E to this report.

5.0 LEGAL IMPLICATIONS

5.1 The Council must set the budget (of which the Capital Programme is part of) in accordance with the provisions of the Local Government Finance Act 1992 and approval of a balanced budget each year is a statutory responsibility of the Council. Sections 25 to 29 of the Local Government Act 2003 impose duties on the Council in relation to how it sets and monitors its budget. These provisions require the Council to make prudent allowance for the risk and uncertainties in its budget and regularly monitor its finances during the year. The legislation leaves discretion to the Council about the allowances to be made and action to be taken.

5.2 Members must bear in mind their fiduciary duty to the Council Taxpayers of Wirral. Members must have adequate evidence on which to base their decisions on the level of quality at which services should be provided.

5.3 Where a service is provided pursuant to a statutory duty, it would not be lawful to fail to discharge it properly or abandon it, and where there is discretion as to how it is to be discharged, that discretion should be exercised reasonably.

5.4 The report sets out the relevant considerations for Members to consider during their deliberations and Members are reminded of the need to ignore irrelevant considerations. Members have a duty to seek to ensure that the Council acts lawfully. Members must not come to a decision which no reasonable authority could

come to; balancing the nature, quality, and level of services which they consider should be provided, against the costs of providing such services.

5.5 Once a budget is in place, Council has delegated responsibility to the Policy and Services Committees to implement it. The Committees may not act contrary to the Budget without consent of Council other than in accordance with the Procedure Rules set out at Part 4(3) of the Constitution.

5.6 It is essential, as a matter of prudence that the financial position continues to be closely monitored. In particular, Members must satisfy themselves that sufficient mechanisms are in place to ensure both that savings are delivered, and that new expenditure is contained within the available resources. Accordingly, any proposals put forward must identify the realistic measures and mechanisms to produce those savings.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

6.1 There are no staffing, IT or asset implications arising directly from this report.

7.0 RELEVANT RISKS

7.1 The possibility of failure to deliver the Capital Programme will be mitigated by regular programme review by a senior group of officers, charged with improving performance. The Investment and Change Board (ICB) is supported by the Change Advisory Board (CAB), which will provide enhanced Capital Programme review.

7.2 The possible failure to deliver the Revenue Budget is being mitigated by:

- Senior Leadership / Directorate Teams regularly reviewing the financial position.
- Availability of General Fund Balances.
- Where possible, reprofiling of 2023/24 projected Capital expenditure

7.3 In terms of individual scheme specific risks, these are identified as part of the original business case application and any potential risks to deliverability should be flagged as part of the ongoing scheme review process.

7.4 Within the reviews undertaken by the CAB, schemes which encounter difficulties or additional delivery risk will be subject to additional scrutiny and were necessary escalation to ICB.

8.0 ENGAGEMENT/CONSULTATION

8.1 This is an in-year report. Consultation takes place as part of considering the capital programme and over the planning and implementation of the specific schemes within the Programme.

9.0 EQUALITY IMPLICATIONS

9.1 There is a particular requirement to take into consideration the Council's fiduciary duty and the public sector equality duty in coming to its decision.

9.2 Any decision made in the exercise of any function is potentially open to challenge if the duty has been disregarded. The duty applies both to Full Council when setting the budget and to Committees when considering particular decisions.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

10.1 Capital bids are welcomed that support the Council's Environment and Climate Emergency Action Plan that was compiled following the declaration of a Climate Emergency by the Council in July 2019. Within the existing capital programme there are projects that positively contribute to environmental issues, such as the capital bid listed in the report, associated with the PSDS fund bid. The environmental and climate implications, both positive and negative, are reported for each scheme separately to the relevant policy and service committee.

10.2 The programme also includes projects that focus on environmental initiatives such as energy efficient buildings, sustainable and green travel infrastructure, energy efficient street lighting, urban tree planting and flood alleviation works.

11.0 COMMUNITY WEALTH IMPLICATIONS

11.1 The Community Wealth Building Strategy is a key part of how the Authority will tackle economic, social and health inequalities across the borough and make a major contribution to improving the economic, social and health outcomes on the Wirral. Schemes contained within the Capital programme include several regeneration projects that look to improve the economic outlook for the borough, including job creation, training facilities and enhanced transport links. The Community Wealth Building implications are reported for each scheme separately to the relevant policy and service committee.

REPORT AUTHOR: Gary Mitchell
Senior Finance Business Partner
telephone: (0151) 666 3418
email: garymitchell@wirral.gov.uk

APPENDICES

Appendix 1 Movement Between Opening Budget and Q3 Forecast Position
Appendix 2 Scheme Updates
Appendix 3 Virements Within Quarter 3
Appendix 4 Capital Bids Seeking Approval for Funding
Appendix 5 Revised Capital Programme 2023/24
Appendix 6 Prudential Indicators 2023/24

BACKGROUND PAPERS

Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting in the UK 2021/22.
Local Government Act 2003 and subsequent amendments.
Local Government (Capital Finance and Accounting) Regulations 2008.
Accounts and Audit (England) Regulations 2015.

TERMS OF REFERENCE

This report is being considered by the Policy and Resources Committee in accordance with 1.2(a)(i) of the Policy and Resources Committee Terms of Reference:

formulate, co-ordinate and implement corporate policies and strategies and the medium-term financial plan (budget), which includes responsibility for any decision:

(i) that relates to such matters to the extent that they are not reserved to full Council.

Policy and Resources Committee is recommended to refer the decision to Council in accordance with 2(a)(i)(1) of the Functions Reserved to Council:

The Council reserves to itself the following functions (in accordance with the rules and procedures contained in this Constitution):

(i) The Budget – The approval or adoption of a plan or strategy for the control of the local authority's borrowing, investments, or capital expenditure or for determining the authority's minimum revenue provision, which includes the overarching annual: -

- (1) Capital programme
- (2) Capital Financing Strategy

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Budget Council – 2020/21 Capital Monitoring Q3	1 March 2021
Council - 2020/21 Capital Outturn Report	6 September 2021
Budget Council – 2021/26 Capital Programme	1 March 2021
Budget Council - 2021/22 Capital Financing Strategy	1 March 2021
Council – 2021/22 Capital Monitoring Q1	18 October 2021
Council – 2021/22 Capital Monitoring Q2	6 December 2021
Council – 2021/22 Capital Monitoring Q3	28 February 2022
Council – 2021/22 Capital Outturn Report	11 July 2022
Council – 2022/27 Capital Programme	28 February 2022
Council – 2022/27 Capital Financing Strategy	28 February 2022
Council – 2022/23 Capital Monitoring Q1	10 October 2022
Council – 2022/23 Capital Monitoring Q2	5 December 2022
Council – 2022/23 Capital Monitoring Q3	27 February 2023
Council – 2022/23 Capital Outturn Report	10 July 2023
Council – 2023/28 Capital Programme	27 February 2023
Council – 2023/28 Capital Financing Strategy	27 February 2023
Council – 2023/24 Capital Monitoring Q1	09 October 2023
Council – 2023/24 Capital Monitoring Q2	13 December 2023

Appendix 1

Movement Between Opening Budget at 1 April 2023 and Q3 Forecast Position

Programme	Budget 1 April 23 £m	Additional Grant £m	Funding Adjustments (inc Virements) £m	New Bids £m	Scheme Reduction £m	Reprofiling to Future Yrs £m	Forecast Q3 £m
Adult Care & Health	3.884	-	-	-	-0.060	-2.264	1.560
Children, Families & Education	16.929	1.285	1.995	0.392	-	-10.040	10.561
Neighbourhoods	29.143	3.795	0.136	1.757	-0.154	-10.308	24.369
Regeneration & Place	116.681	13.311	-1.097	23.140	-0.052	-96.676	55.307
Resources	11.421	-	-0.163	-	-4.130	-1.822	5.306
Total	178.058	18.391	0.871	25.289	-4.396	-121.110	97.103

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Appendix 2

Capital Programme – Scheme Updates

B1 Adult Social Care & Health

- **Extra Care Housing** - Adult Social Care Commissioning Leads are working closely with strategic housing colleagues on new site opportunities which are either at planning or pre-planning stage. There are several sites under current consideration across Wirral. Due to current schemes securing alternative funding the current programme has been slipped into 2024/25.
- **Telecare & Telehealth Ecosystem** – Plans are now in place to complete the analogue to digital transition of Telecare by the end of 2024. Wirral Council will have completed its transition one year ahead of the national deadline, minimising risk to residents and offering improved and more flexible services to customers.

B2 Children, Families & Education

- **School Condition Allocation (SCA)** – to be used to keep school buildings safe and in good working order by addressing poor building condition, building compliance, energy efficiency, and health and safety issues. The allocation includes £2.4m roofing works at various schools and £0.50m for boiler installation works.
- **Special Educational Needs and Disabilities (SEND) / High Needs Provision Capital** – To deliver additional classroom provision for SEND pupils across several Special schools. The planned schemes cover Leasowe Early Years Centre, The Observatory School, and Pensby/Elleray Park School.

B3 Neighbourhoods

- **Highway Maintenance** – the major planned road resurfacing and surface treatment programmes for 2023/24, which account for the majority of the budget, were all substantially completed within Q3. The footway refurbishment schemes, and footway surface treatments will be completed within Q4 along with structural repairs in concrete roads. Preparation works will continue for next year's surface treatment programme and improvements to highway drainage assets will also continue during Q4. Principal bridge inspections are due to be completed within Q4. Street lighting asset capital works are in progress and will be completed by the end of Q4. There will be some carry-over slippage of this budget as a result of additional devolved grant funding being allocated too late in the year. The 2024/25 programming is well advanced and will be flexible enough to be able to incorporate any addition grant funding allocations, provided that council corporate governance procedures allow.

- **Combined Authority Transport Plan (CATP)** – Phase 1 of the 20mph speed limit programme was completed in Q3, utilising funding slipped from 2022/23. Phase 2 will be commenced in Q4, following recent approval at Committee. A number of local safety schemes and junction improvements have been progressed to design stage during Q3 and will be progressed to procurement, consulted upon, or commenced on site in Q4. Orders have been placed for some of the equipment required for traffic signal analogue to digital upgrades within Q3, and more will be ordered in Q4. There will be some significant re-profiling and carry-over slippage of this budget as a result of the time taken to complete some of design work against the programme and conduct the necessary consultations. A significant amount of officer time was lost from this programme during Q1 and Q2 in planning and delivering the traffic management plan for the Open Golf tournament. External supplementary resources have been commissioned to mitigate the effects of this. There may also be a need to make some legitimate cross project virements. The 2024/25 programming is well advanced and will be flexible enough to be able to incorporate slippage and any addition grant funding allocations, provided that council governance procedures allow.
- **Parks Machinery** – The Capital allocation for 2023/24 was £2.635m of this amount £2.485m has been spent with orders raised through the procurement system. The remainder will be spent this financial year on items that it was not possible to procure through the initial procurement (e.g.: Skips, Compact Flail's, Pedestrian Sweepers, and Gators). It is expected that all allocated funds will be spent in this financial year.
- **Parks Vehicles** – The Capital allocation for 2023/24 was £0.580m, of this amount £0.271m has been used to purchase 1 x Medium Van, 1 x Skip Truck, 1 x Electric Van and 4 x Off Road Vehicles. The remainder is being used to purchase 8 x Single Cab Tipper Vans, at a cost of £0.330m this procurement has been undertaken with a supplier identified but is awaiting 'sign off' from Procurement.

B4 **Regeneration & Place**

- **Town Deal Fund Birkenhead** – This £25m fund is to enable access to capital grants to support the regeneration of Birkenhead. It encompasses a number of projects to be delivered both internally and by external organisations. A Treasury compliant 'Green Book' business case has been prepared and approved for each of the projects. Grants will be paid out to the organisations delivering the external projects via Grant Funding Agreements. All projects will be delivered by March 2026. Robust monitoring and evaluation arrangements are in place.
- **Aids, Adaptations and Disabled Facility Grant (DFG)** – This is a ring-fenced grant received for the provision of aids and adaptations

which is operated on a rolling basis where works can be committed in one year and expenditure incurred the next or across financial years. A further in-year allocation has been awarded to Wirral increasing the budget for 2023/24 by a further £412,184. This will help eligible older and disabled people to live as independently and safely as possible in their homes and where local housing authorities are encouraged to use this additional funding in an agile and responsive way to supplement the core delivery of DFG to further help people to live independently and assist in wider Better Care Fund outcomes.

- **Future High Streets Fund Birkenhead (FHSF)** – This is a capital grant from Department for Levelling Up, Housing and Communities (DLUHC) and includes funding to support the regeneration of Birkenhead Town Centre (Market, Europa Housing and Connectivity (Grange Road/Charing Cross/Conway Street/Bus Station area improvements). Procurement/award of contract for a delivery partner for the connectivity projects is currently being finalised and demolition of House of Fraser has now commenced. The FHSF grant budget was profiled to 2023/24, however on 13 September 2023 P&R Committee approved an invitation from DLUHC for the Council to participate in a Pathfinder Simplification Pilot which streamlines Future High Streets Fund, Town Deal and the Council’s Levelling Up Round 1 allocation into a single programme with a revised spend deadline of 31st March 2026. On 4 October Policy and Resources Committee delegated the Director of Regeneration and Place, in consultation with Group Leaders, to develop and submit the Pathfinder Investment Plan to DLUHC for approval. An Officer Decision Notice was published on 27 October 2023 providing details of the submitted Investment Plan and a decision from DLUHC is now awaited.
- **Birkenhead Waterfront Programme** - The £19.6m Levelling Up Fund Round 1 allocation is a capital grant administered by the Department for Levelling Up, Housing and Communities. The funding is intended to support the transformation of the Woodside Waterfront area as a key visitor destination. Projects included a renewed landing stage at Woodside Ferry Terminal, a new International Battle of the Atlantic attraction at Woodside, and a number of public realm and highways enhancements designed to drive footfall between Hamilton Square and the Waterfront. The funding is subject to an additional 10 per cent local contribution, which is being met by the Liverpool City Region Combined Authority and council borrowing. Projects are progressing at pace, with all projects expected to start on site in 2024 and complete by March 2026.

B5 Resources

- **Enterprise Resource Planning (ERP)** – Phase 1 (Core Financials and Procurement) was delivered in April 23 with Enterprise Performance Management (EPM) going live on 12/06/23. Phase 2: - Supplier Qualification Management (SQM), Sourcing P-Cards (expenses) and

Supplier Portal are delivered. Projects is live for core finance users. Engagement with project managers is being planned at present in order for the module to be rolled out in Q4 and be live to project managers April 2024. There is high confidence on delivery of Phase 2 within budget.

- **IT Client Refreshment, Laptops, Desktops & Tablets** - The initial batch of new devices has been purchased and have been deployed together with the new Windows 11 solution to pilot users.
- **Digital Foundations Programme** - This programme has now been completed with the outstanding deliverables being implemented as part of the IT Client Refreshment, Laptops, Desk & tablets programme of work.

Appendix 3

Virements for Quarter 3

Scheme	Proposed Virement £'m	Proposed Reallocation	Reason
Arrowe Country Park - New Machine Shed and Wash Bay	0.030	Ashton Park Lake	Ashton Park Lake project is to desilt the lake and has been going on for a number of years and has a high political interest, alongside the need to complete the work. Discussions have taken place during the evaluation process and, as this is a once in a generation scheme, it was felt it was important to maximise the benefits of the scheme, and to ensure that in the long term there is better value for money by maximising the volume of silt removed from the Lake.
Woodchurch Capital Asset Transfer	0.330	Demolitions	Following approval of demolition at P&R Committee the budget has been merged with the 'Demolitions' scheme within the Capital Programme.
Soft Play Areas - Leisure Centres	0.410	Wirral Tennis Centre - Facility Upgrade	The Soft Play is part of the larger scheme in the Wirral Tennis Centre upgrade and the funds have been transferred to cover unexpected increased expenditure on this scheme
Landican Chapels	0.040	Vale Park Toilets	Landican Chapel to Vale Park Toilets-Landican Chapel Scheme has been completed, virement to Vale Park Toilets required to complete scheme
Birkenhead Regeneration Framework	0.010	New Brighton Masterplan for Marine Promenade	Following the masterplan consultation, it has been identified that there is a requirement to extend the scope of the project.
Digital Foundation Programme	0.302	IT Client Refreshment, Laptops, Desktops and Tablets	Programme of works now complete with the outstanding deliverables to be implemented as part of the IT Client Refresh Scheme.
Energy Efficient Buildings	0.696	PSDS Decarbonisation Phase 1	Balance of budget from Energy Efficient Buildings scheme, vired to the PSDS Decarbonisation scheme, lessening the requirement for new funding.

Appendix 4

Capital Bids Seeking Approval for Funding

D1 Wirral Tennis Centre/Facility Upgrade – £0.420m

The refurbishment of the Wirral Tennis and Sports Centre – now re-named the 'Bidston Sports and Activity Centre' was the culmination of a number of previously agreed project sums, reflected in the Capital Programme under the following titles:

£1.364m - Wirral Tennis Centre Facility Upgrade

£0.766m - Wirral Tennis & Sports Centre

£0.410m - Soft Play

£2.540m Total

The refurbishment project has now been completed and the new Bidston Sports and Activity Centre, opened for business, August 2023. The total capital spent totalled £2.960m, including the following items of unforeseen expenditure, unaccounted for within the capital programme; -

£80,000 - Unforeseen Building Works

£48,000 – Replacement Intruder and Fire Alarms

£50,000 – Capitalisation of staff to oversee project

£22,000 – Retention

D2 PSDS Decarbonisation Phase – £1.262m

The Council has made a commitment to attaining carbon net zero by 2030 as it is locally determined contribution to the Borough wide target of net zero before 2041. It supports the Liverpool City Region goals of net zero by 2040 and the national goal of net zero by 2050. The Climate Emergency Team has been working with the Liverpool City Region (LCR) North-West Net Zero Hub since 2022 to secure funding from the Low Carbon Skills Fund (LCSF) and the Public Sector Decarbonisation Scheme (PSDS). This is to support the corporate commitment to achieving carbon net zero by 2030. The next step is to use the Heat Decarbonisation Plans (HDP's) delivered by the LCSF as a basis for a PSDS application to access Government grant funding for the delivery of capital works which include measures to the building fabric to improve energy efficiency and installation of renewable energy technology.

The LCR submission projects that the total decarbonisation cost will be £14.756m of which £1.958m will be the contribution expected from the Council. If successful, the projected participant contribution expected from the Council is £1.958m. This will consist of £1.262m of new borrowing, plus the use of £0.696m budget already in the programme under the 'Energy Efficient Buildings' scheme. The LCR have provided a breakdown covering the nine assets that are included in the bid using Salix resources which suggests that £4.166m would be required if the Council were submitting its own bid.

As the PSDS applicant the Liverpool City Region will be responsible for the delivery all works which are expected to take place over 2024/25 and 2025/26. It is expected that official notification of whether the combined bid has been successful will be issued by the Scheme administrators, Salix Finance, in January/February 2024.

Match funding will only be required if grant funding is confirmed by the LCR.

D3 Levelling Up Fund Round 3 Grant – £1.385m

The Council has been provisionally awarded £10,788,000 from Levelling Up Fund Round 3 against a total programme cost of £12,043,000. A local contribution of £1,385,000 is required.

The original bid focused on: shop frontage upgrades and public realm improvements on Liscard Way and Mother Redcap Place; reconfiguration of key gateway junctions to improve traffic flows and enable cycling and pedestrian travel; unlocking high quality residential development in Liscard Village by addressing its viability gap and creating new public realm to encourage alternative pedestrian footfall and accessibility from/to the core town centre; and enhancing communities facilities in the Town Centre.

The proposals are based on the Liscard Neighbourhood Framework: An Integrated Masterplan, which was approved by the Council in November 2021. The Neighbourhood Framework was subject to consultation with a range of stakeholders including local businesses, residents, and Elected Members, and has received widespread support.

The proposals will support the Wirral Plan and the Council's Local Plan.

The Council is in active discussions with the Liverpool City Region Combined Authority regarding securing pre-development funding towards the £1,385,000 local contribution requirement.

As this has not yet been confirmed, a request is being made to the Council's capital programme to provide a contingency in the event a local contribution from elsewhere cannot be secured.

Failure to meet the local contribution for the Levelling Up Fund could jeopardise the Council's opportunity to secure £10.788m of Levelling Up Funding and would undermine delivery of the Liscard delivery programme

Appendix 5
Revised Capital Programme at Quarter 3 2023/24

Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
	Budget 1 Apr 23 £000	Q3 Forecast £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
Adult Care and Health							
Better Care Fund (Disabled Facilities Grant)	433	-	-433	-	-	-	-
Citizen and Provider Portal/Integrated I.T.	63	63	-	-	-	-	-
Extra Care Housing	1645	-	-1645	2276	-	-	-
Liquidlogic - Early Intervention & Prevention	214	45	-169	169	-	-	-
Telecare & Telehealth Ecosystem	1529	1452	-77	834	-	-	-
Total Adult Care and Health	3884	1560	-2324	3279	-	-	-
Children, Families & Education							
Basic Needs	1028	424	-604	504	427	-	-
Child Care Capital Expansion Fund	-	-	-	604	-	-	-
Children's System Development	760	807	47	445	-	-	-
School Condition Allocation (SCA)	9198	5000	-4198	6698	2500	2500	2500
Family Hub Transformation Fund	-	167	167	-	-	-	-
Family support	157	-	-157	157	-	-	-
High Needs Provision Capital	4392	3468	-924	2520	-	-	-
PFI	52	-	-52	-	-	-	-
School Remodelling/Classrooms (School Place Planning)	1	-	-1	-	-	-	-
School Works - Department For Education Ringfenced Receipt	-	-	-	722	722	-	-
Special Educational Needs & Disabilities	478	-	-478	-	-	-	-
Transforming Care - Therapeutic Short Breaks	863	695	-168	168	-	-	-
Total Children, Families & Education	16929	10561	-6368	11818	3649	2500	2500

Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
	Budget 1 Apr 23 £000	Q3 Forecast £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
Neighbourhoods							
Air Quality Control DEFRA	120	80	-40	40	-	-	-
Allotment Sites Expansion	72	48	-24	24	-	-	-
Arts Council Capital LIF	21	14	-7	7	-	-	-
Ashton Park Lake	144	126	-18	48	-	-	-
Birkenhead Park World Heritage Project Team	85	-	-85	85	-	-	-
Bridges excluding Dock Bridge	894	287	-607	607	-	-	-
Catering Units	160	107	-53	53	-	-	-
Cemetery Extension & Improvements (Frankby)	142	95	-47	47	-	-	-
Churchyard Boundary & Landican Cememetry Structural	56	37	-19	19	-	-	-
Climate Emergency Budget	52	35	-17	17	-	-	-
Coastal Defence - Meols Feasibility Study	100	-	-100	100	-	-	-
Combined Authority Transport Plan (CATP)	3712	2435	-1277	3397	1910	1910	-
Coronation Park Sustainable Drainage	222	-	-222	222	-	-	-
Defibrillators	13	9	-4	4	-	-	-
Department for Transport Funding Highways Maintenance	-	765	765	-	-	-	-
Dock Bridges replacement	210	140	-70	70	-	-	-
Environmental Improvements	-	75	75	75	75	75	-
Essential H&S Access Improvements at Wirral Country Park	1	1	-	-	-	-	-
Essential Infrastructure Improvements at Wirral Country Park	-	206	-	-	-	-	-
Fitness Equipment	4	2	-2	2	-	-	-
Flaybrick Cemetery Pathway	200	200	-	-	-	-	-
Food Waste	-	-	-	-	-	3200	-

Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
	Budget 1 Apr 23 £000	Q3 Forecast £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
Neighbourhoods (continued)							
Future Golf - Project 1.1	188	125	-63	250	-	-	-
Grange Cemetery	45	45	-	-	-	-	-
Highway Maintenance	7213	4642	-2571	2884	563	563	-
Key Route Network (LGF3) -Operate Key Roads / Routes	166	111	-55	55	-	-	-
Key Route Network CRSTS	1757	1171	-586	586	-	-	-
Levelling Up Parks Fund-Woodchurch	38	25	-13	13	-	-	-
Library Radio Frequency Identification Kiosks	80	80	-	-	-	-	-
Lyndale Ave Parking & Safety Measures	124	-	-124	-	-	-	-
Moreton Sandbrook Drainage	203	-	-203	203	-	-	-
New Brighton Gym Equipment	3	2	-1	1	-	-	-
New Ferry Rangers Community Clubhouse	843	662	-181	281	-	-	-
Parks Machinery	2136	2090	-46	545	-	-	-
Parks Vehicles	580	580	-	449	42	-	-
Parks Workshop & various machinery	135	135	-	-	-	-	-
Play Area Improvements	177	118	-59	59	-	-	-
Plymyard Cemetery Roadways	75	50	-25	25	-	-	-
Plymyard Playing Field	134	89	-45	45	-	-	-
PSDS Decarbonisation Phase 1	-	-	-	958	1000	-	-
Quick Win Levy	15	25	10	20	-	-	-
Removal of remaining analogue CCTV circuits	4	-	-4	4	-	-	-

Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
	Budget	Q3	Variance	Budget	Budget	Budget	Budget
	1 Apr 23	Forecast					
Neighbourhoods (continued)							
Solar Campus 3G	30	-	-30	-	-	-	-
Street Lighting -Column Replacement & Signage	510	340	-170	170	-	-	-
Studio refurbishment Les Mills classes	15	10	-5	5	-	-	-
Surface Water Management Scheme	57	-	-57	57	-	-	-
Tower Road National Productivity Investment Fund (NPIF)	157	5	-152	52	-	-	-
Traffic Signal LED Upgrade	1166	777	-389	389	-	-	-
Tree Strategy	64	43	-21	21	-	-	-
Urban Tree Challenge Fund	147	98	-49	49	-	-	-
Wallasey Embankment Toe Reinforcement	618	-	-618	248	-	-	-
West Kirby Flood alleviation	2505	4959	2454	-	-	-	-
Williamson Art Gallery Catalogue	56	37	-19	19	-	-	-
Williamson Art Gallery Ventilation	288	192	-96	96	-	-	-
Wirral Tennis Centre - 3G Pitch	1065	710	-355	355	-	-	-
Wirral Tennis Centre - Facility Upgrade	515	1345	830	-	-	-	-
Wirral Way Widening	70	70	-	-	-	-	-
Woodchurch Sports Pavillion	1756	1171	-585	585	-	-	-
Total Neighbourhoods	29143	24369	-4774	13241	3590	5748	-

Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
	Budget 1 Apr 23 £000	Q3 Forecast £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
Regeneration & Place							
Active Travel Tranche 2	1517	740	-777	777	-	-	-
Aids, Adaptations and Disabled Facility Grants	2521	5500	2979	6524	4700	4700	4700
Arrowe Country Park - New Machine Shed & Wash Bay	109	-	-109	79	-	-	-
Arrowe Country Park Depot: Re-Surfacing, Material Bays	27	-	-27	27	-	-	-
Bebington Oval Facility Upgrade	527	-	-527	527	-	-	-
Birkenhead Market Construction	13300	1909	-11391	11800	-	-	-
Birkenhead Regeneration Delivery Fund	3034	1034	-2000	2000	-	-	-
Birkenhead Regeneration Framework	315	200	-115	105	-	-	-
Birkenhead Town Centre Masterplanning & Housing Delivery	290	193	-97	97	-	-	-
Birkenhead Town Centre Sub-Station	-	-	-	2250	2250	-	-
Birkenhead Waterfront Programme	21000	1030	-19970	19970	-	-	-
Business Investment Fund	585	-	-585	585	-	-	-
Capitalisation of Regen Salaries	971	971	-	984	-	-	-
Changing Places Toilets	137	91	-46	46	-	-	-
Clearance	191	160	-31	30	195	-	-
Community Asset Transfer	500	-	-500	500	-	-	-
Concerto Asset Management System	25	17	-8	8	-	-	-
Connecting Wirral Waters: Detailed Design	42	42	-	-	-	-	-
Consolidated Library Works Fund	279	50	-229	229	-	-	-
Demolitions	1346	2522	1176	1479	-	-	-
Depot Welfare Improvements	45	30	-15	15	-	-	-

Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
	Budget 1 Apr 23 £000	Q3 Forecast £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
Regeneration & Place (continued)							
Empty Property Grant Scheme	315	265	-50	310	-	-	-
Emslie Morgan (Solar Campus)	447	797	350	149	-	-	-
Energy efficient buildings	370	44	-326	-	-	-	-
Future High Streets Fund New Ferry	3112	1000	-2112	2112	-	-	-
Floral Pavilion	100	67	-33	33	-	-	-
Future High Streets - Birkenhead	12403	8716	-3687	4903	1170	-	-
Health & Safety - Condition Surveys	1715	337	-1378	3572	-	-	-
Heswall Day Centre (part only)	50	33	-17	17	-	-	-
Hind Street Programme	-	1499	1499	42056	-	-	-
Housing Infrastructure Fund (Enabling Infrastructure)	1	-	-1	-	-	-	-
Hoylake Golf works depot demolish and replace	1	-	-1	-	-	-	-
Landican Chapels	40	-	-40	-	-	-	-
Leisure Capital Improvement Programme	470	-	-470	470	-	-	-
Levelling Up Fund 3 - Liscard	-	-	-	634	751	-	-
Lever Sports Pavilion	-	-	-	80	-	-	-
Liscard Town Centre Delivery	10	7	-3	3	-	-	-
Local Authority Housing Fund 2	-	4225	4225	-	-	-	-
Major Infrastructure Development & Strategic Transport	210	210	-	-	-	-	-
Maritime Knowledge Hub	12351	-	-12351	-	-	-	-
Moreton Youth Club & Library	993	-	-993	993	-	-	-
New Brighton Masterplan for Marine Promenade	45	40	-5	15	-	-	-

Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
	Budget 1 Apr 23 £000	Q3 Forecast £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
Regeneration & Place (continued)							
New Ferry Regeneration Strategic Acquisitions	1342	500	-842	842	-	-	-
Office Quarter Building Fit-Out	5248	9387	4139	-	-	-	-
Parks and Countryside DDA	421	2	-419	419	-	-	-
Pool Covers	252	242	-10	10	-	-	-
Property Pooled Plus I.T System	20	10	-10	3	3	3	-
Soft Play Areas Leisure Centres	410	-	-410	-	-	-	-
Strategic Acquisition Fund	2992	10500	7508	2992	-	-	-
Strategic Acquisitions - Capital Enhancements	-	333	333	667	500	500	500
SUD - Leasowe to Seacombe Corridor	3016	140	-2876	3016	-	-	-
TAG Bus Case-A41 Corridor North	192	75	-117	117	-	-	-
TAG Bus Case-Wirral Waters outline	39	26	-13	13	-	-	-
Town Centre scheme - New Ferry	5	3	-2	2	-	-	-
Town Deal Fund - Birkenhead	15189	2000	-13189	8909	11455	-	-
Town Fund Birkenhead	53	35	-18	18	-	-	-
UK Shared Prosperity Fund (UKSPF)	176	117	-59	445	-	-	-
Vale Park Toilets	100	107	7	33	-	-	-
West Kirby Concourse/Guinea Gap Reception upgrade	351	0	-351	351	-	-	-
West Kirby Marine Lake/Sailing Centre – accommodation	93	62	-31	31	-	-	-
West Kirby Masterplan	58	39	-19	19	-	-	-

Scheme	2023/24			2024/25	2025/26	2026/27	2027/28
	Budget 1 Apr 23 £000	Q3 Forecast £000	Variance £000	Budget £000	Budget £000	Budget £000	Budget £000
Regeneration & Place (continued)							
Wirral Waters Investment Fund	7000	-	-7000	-	7000	-	-
Woodchurch Capital Asset Transfer	330	-	-330	-	-	-	-
Total Regeneration & Place	116681	55307	-61374	122636	28024	5203	5200
Resources							
Creative & Digital Team - specialist software and hardware	9	6	-3	3	-	-	-
Customer Experience Improvements Project	738	450	-	288	-	-	-
Digital Foundations Programme	1302	1000	-	-	-	-	-
Enterprise Resource Planning (ERP) System	6130	1500	-4630	500	-	-	-
IT Client Refreshment, Laptops, Desktops & Tablets	2685	2092	-593	1790	-	-	-
Legal Case Management System	8	8	-	-	-	-	-
Local Digital Cyber Fund	163	-	-163	-	-	-	-
Replacement of IT Service Management System	173	173	-	-	-	-	-
Upgrade of WIFI Network	97	-	-97	97	-	-	-
Worksmart I.T.	116	77	-39	39	-	-	-
Total Resources	11421	5306	-6115	2717	-	-	-
Total Capital Programme	178058	97103	-80955	152321	35263	13451	7700

Appendix 6

Prudential Indicators 2023/24

(a) Adoption of the CIPFA Treasury Management Code

This indicator demonstrates that the Authority adopted the principles of best practice.

The Council has previously approved the adoption of the CIPFA Treasury Management Code 2021 Edition.

(b) Capital Expenditure

This indicator is set to ensure that the level of proposed capital expenditure remains within sustainable limits and in particular, to consider the impact on Council Tax.

The first Prudential Indicator is the estimate of capital expenditure that the Council will incur in this financial year and the following two years, table F1 below shows the estimates for 2023/24 onwards when the Quarter 2 Capital Monitoring Report 2023/24 was approved (Council meeting 13 December 2023):

Table F1: Prudential Indicator: Quarter 2 Estimate of Capital Expenditure

	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	Total
	£000	£000	£000	£000	£000
Capital Expenditure	62,103	98,681	170,999	36,292	368,075
Total	62,103	98,681	170,999	36,292	368,075

Table F2 shows how these figures have evolved, with the programme amendments detailed within this report.

Table F2: Prudential Indicator: Quarter 3 Estimate of Capital Expenditure

	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	Total
	£000	£000	£000	£000	£000
Capital Expenditure	62,103	97,103	152,321	35,263	346,790
Total	62,103	97,103	152,321	35,263	346,790

Capital expenditure has or will be funded as follows:

Table F3: Prudential Indicator: Financing of Capital Expenditure

Capital Financing	2022/23 Actual £'000	2023/24 Estimate £'000	2024/25 Estimate £'000	2025/26 Estimate £'000
Capital receipts	2,930	2,289	2,512	722
Grants and Contributions	39,978	53,761	121,092	21,626
Revenue and Reserves	592	2,655	45	1,170
Borrowing	18,603	38,398	28,672	11,745
Total Funding	62,103	97,103	152,321	35,263

(c) Capital Financing Requirement (CFR)

Estimates of the Authority's cumulative maximum external borrowing requirement for 2023/24 to 2025/26 as per the Quarter 2 Capital Monitoring Report 2023/24, are shown in the table below:

Table F4: Capital Financing Requirement Estimates – Q2 Capital Monitoring 2023/24

Capital Financing Requirement	31/03/2023 Actual £m	31/03/2024 Estimate £m	31/03/2025 Estimate £m	31/03/2026 Estimate £m
General Fund	376.5	406.9	420.0	422.6

Table F5 shows how these figures have evolved, with the programme amendments detailed within this report.

Table F5: Capital Financing Requirement Revised Estimates

Capital Financing Requirement	31/03/2023 Actual £m	31/03/2024 Estimate £m	31/03/2025 Estimate £m	31/03/2026 Estimate £m
General Fund	376.5	400.3	413.2	408.2

(d) Gross Debt and the Capital Financing Requirement:

In order to ensure that over the medium-term debt will only be for a capital purpose, the Authority should ensure that debt does not, except in the short term, exceed the total of Capital Financing Requirement in the preceding year

plus the estimates of any additional capital financing requirement for the current and next two financial years.

Table F6: Gross Debt and the Revised Capital Financing Requirement Estimates

Debt	31/03/2024 Estimate £m	31/03/2025 Estimate £m	31/03/2026 Estimate £m
Borrowing	307.5	374.2	376.7
PFI liabilities	28.0	24.8	21.3
Total Debt	335.5	399.0	398.0
Borrowing in excess of CFR?	No	No	No

(e) Authorised Limit and Operational Boundary for External Debt

The Operational Boundary for External Debt is based on the Authority's estimate of most likely, i.e., prudent, but not worst case scenario for external debt. It links directly to the Authority's estimates of capital expenditure, the capital financing requirement and cash flow requirements and is a key management tool for in-year monitoring. Other long-term liabilities relate to the Private Finance Initiative that are not borrowing but form part of the Authority's debt.

The Authorised Limit for External Debt is the affordable borrowing limit determined in compliance with the Local Government Act 2003. It is the maximum amount of debt that the Authority can legally owe. The authorised limit provides headroom over and above the operational boundary for unusual cash movements.

There were no breaches to the Authorised Limit and the Operational Boundary, as set in the Capital Financing Strategy report (Council meeting 27 February 2023) during Quarter 3 to 31 December 2023.

Table F7: Authorised Limit and Operational Boundary for External Debt

	Operational Boundary (Approved) 2023/24 £m	Authorised Limit (Approved) 2023/24 £m	External Debt 31/12/2023 £m
Borrowing	448.0	458.0	259.5
Other Long-term Liabilities	51.0	56.0	29.6
Total	499.0	514.0	289.1

(f) Ratio of financing costs to net revenue stream

This is an indicator of affordability and highlights the revenue implications of existing and proposed capital expenditure by identifying the proportion of the

revenue budget required to meet financing costs. The ratio is based on costs net of investment income.

Table F8 Ratio of financing costs to net revenue stream

Ratio of Finance Costs to Net Revenue Stream	2023/24	2024/25	2025/26
	Estimate	Estimate	Estimate
	%	%	%
Ratio	7.2%	8.1%	8.2%

POLICY AND RESOURCES COMMITTEE

Wednesday, 17 January 2024

REPORT TITLE:	WORK PROGRAMME UPDATE
REPORT OF:	CHAIR OF POLICY AND RESOURCES COMMITTEE

REPORT SUMMARY

The Policy and Resources Committee, in co-operation with the other Policy and Service Committees, is responsible for proposing and delivering an annual committee work programme. This work programme should align with the corporate priorities of the Council, in particular the delivery of the key decisions which are within the remit of the Committee.

It is envisaged that the work programme will be formed from a combination of key decisions, standing items and requested officer reports. This report provides the Committee with an opportunity to plan and regularly review its work across the municipal year. The work programme for the Policy and Resources Committee is attached as Appendix 1 to this report.

RECOMMENDATION/S

The Policy & Resources Committee is recommended to comment on and note the proposed Policy and Resources Committee work programme for the 2023/24 municipal year.

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATION/S

- 1.1 To ensure Members of the Policy and Resources committee have the opportunity to contribute to the delivery of the annual work programme.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 Various formats for the workplan were explored. The current format is open to amendment to match the requirements of the committee.

3.0 BACKGROUND INFORMATION

- 3.1 The work programme should align with the priorities of the Council and its partners. The programme will be informed by:

- (i) The Council Plan
- (ii) The Council's transformation programme
- (iii) The Council's Forward Plan
- (iv) Service performance information
- (v) Risk management information
- (vi) Public or service user feedback
- (vii) Referrals from Council

Terms of Reference

The Policy and Resources Committee has two main areas of responsibility, which is to provide strategic direction to the operation of the Council, including making decisions on policies and co-ordinating spend not reserved to full Council, and to maintain a strategic overview of outcomes, performance, risk management and budgets.

The Committee is charged by full Council to:

- (a) formulate, co-ordinate and implement corporate policies and strategies and the medium-term financial plan (budget), which includes responsibility for any decision:
 - (i) that relates to such matters to the extent that they are not reserved to full Council;
 - (ii) on any cross-cutting policies that impact on other committee areas;
 - (iii) on policy matters not otherwise allocated to any other committee; and
 - (iv) to determine any dispute or difference between committees;
- (b) provide a co-ordinating role across all other service committees and retain a 'whole-council' view of performance, budget monitoring and risk management, which includes responsibility for a decision:
 - (i) that has a major impact on a number of Council services or on the Council as a whole;

- (ii) on any virement between Budget funds (revenue) requested by a Committee or officer in excess of **£500,000**;
 - (iii) on any virement between Budget funds (capital) or any amendment to the Capital Programme requested by a Committee or officer in excess of **£500,000**;
 - (iv) regarding land and property including major acquisition and disposals, which includes reserved decision making concerning any purchase, sale or transfer of a value in excess of, or likely to exceed, **£500,000**; unless the Committee has delegated this function in relation to a specified area or business plan as the Committee may determine.
 - (v) regarding companies or limited liability partnerships including acquisition and disposals; and
 - (vi) which is deemed significant in terms of impact on the Council's revenue or capital (to be determined by the Head of Paid Service and/or Section 151 Officer in consultation with the Leader);
- (c) without limiting the generality of responsibility for cross-cutting policies (at (a) above), lead on behalf of the Council:
- (i) in matters concerning relationships with HM Government, the Liverpool City Region Combined Authority and other major public and non-public bodies;
- (d) appoint Council representatives as required;
- (e) nominate councillors and other persons to outside bodies; and
- (f) undertake responsibility for developing and monitoring the enabling corporate services, including, finance and investment, project support and risk management, strategic procurement and commercial strategies, ICT, property and asset management, human resources and organisational development, law and governance, communications and public affairs, emergency planning and business continuity.

3.2 The Constitution sets out that the agenda of any Committee or Sub-Committee shall only include those items of business that require a decision, relate to budget or performance monitoring or which are necessary to discharge their overview and scrutiny function. Matters not relating to these functions may be dealt with via task and finish groups, workshops and briefing notes at the request of the Committee.

4.0 FINANCIAL IMPLICATIONS

4.1 This report is for information and planning purposes only, therefore there are no direct financial implication arising. However, there may be financial implications arising as a result of work programme items.

5.0 LEGAL IMPLICATIONS

5.1 There are no direct legal implications arising from this report. However, there may be legal implications arising as a result of work programme items.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

6.1 There are no direct implications to staffing, ICT or Assets.

7.0 RELEVANT RISKS

7.1 The Committee's ability to undertake its responsibility to provide strategic direction to the operation of the Council, make decisions on policies, co-ordinate spend, and maintain a strategic overview of outcomes, performance, risk management and budgets may be compromised if it does not have the opportunity to plan and regularly review its work across the municipal year.

8.0 ENGAGEMENT/CONSULTATION

8.1 Not applicable

9.0 EQUALITY IMPLICATIONS

9.1 Wirral Council has a legal requirement to make sure its policies, and the way it carries out its work, do not discriminate against anyone. An Equality Impact Assessment is a tool to help council services identify steps they can take to ensure equality for anyone who might be affected by a particular policy, decision, or activity.

This report is for information to Members and there are no direct equality implications.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

10.1 This report is for information to Members and there are no direct environment and climate implications.

11.0 COMMUNITY WEALTH BUILDING

11.1 This report is for information to Members and has no direct community wealth implications.

REPORT AUTHOR: Steve Fox, Head of Democratic and Member Services
telephone: 0151 691 8145
email: stevefox@wirral.gov.uk

APPENDICES

Appendix 1: Policy and Resources Committee Work Plan

BACKGROUND PAPERS

The Council Plan
The Council's Transformation Programme
The Council's Forward Plan

Subject History (last three years)

Council Meeting	Date
Each Policy & Resources Committee meeting	

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POLICY AND RESOURCES COMMITTEE

WORK PROGRAMME 2023/24

DECISIONS TO BE TAKEN BETWEEN FEBRUARY 2023 AND MAY 2024

Item	Brief Description	Committee Meeting	Lead Departmental Officer
13th FEBRUARY			
Budget and MTFS 2024/25		13 TH February	Director of Finance
Revenue Budget Monitoring Q3		13 th February	Director of Finance
Capital Programme 2024-2029		13th February	Director of Finance
Capital Financing Strategy 2024/25		13 th February	Director of Finance
Treasury Management Strategy 2024/25		13 th February	Director of Finance
Investment Strategy 2024/25		13 th February	Director of Finance
Procedure for Budget Decision Meeting for Council		13 th February	Director of Law and Corporate Services

ADDITIONAL AGENDA ITEMS – WAITING TO BE SCHEDULED

Item	Brief Description	Date Requested	Approx. timescale	Lead Officer
Fair Tax Update and Accreditation	Report following motion from Council March 2023	December 2023	March 2024	Director of Finance
Council Plan – Performance Management Update		December 2023	March 2024	Director of Law and Corporate Services
Maximising Income	Report following motion	December 2023	March 2024	Director of Finance
Feasibility of Town Halls		December 2023	TBC	Director of Regeneration and Place

STANDING ITEMS AND MONITORING REPORTS

Item	Reporting Frequency	Lead Officer
Performance Monitoring	As required	Director of Finance
Financial Monitoring	Quarterly	Director of Finance
Work Programme Update	Every Meeting	Director of Law and Corporate Services

WORK PROGRAMME ACTIVITIES OUTSIDE COMMITTEE

Item	Format	Requested	Timescale	Lead Officer
Working Groups/ Sub Committees				
Task and Finish work				
Spotlight sessions / workshops				
Risk Workshop	Workshop	1 st November 2023	March 2024	Director of Finance
Briefing Notes				
Update on feasibility of Town Halls	Briefing Note	13 th December	February 2024	Director of Regeneration and Place

SENIOR OFFICER AND APPOINTMENTS STAFFING SUB-COMMITTEE

Tuesday, 5 December 2023

Present:

Councillor J Robinson (Chair)

Councillors L Rennie
P Gilchrist

P Cleary

7 **WELCOME AND INTRODUCTION**

The Chair opened the meeting and reminded everyone that the meeting was being webcast and a copy was retained on the Council's website.

8 **APOLOGIES**

No apologies for absence had been received.

9 **MEMBERS' CODE OF CONDUCT - DECLARATIONS OF INTEREST**

Members of the Sub Committee were asked to declare any disclosable pecuniary and non-pecuniary interests, in connection with any item on the agenda and state the nature of the interest.

No declarations were made.

10 **MINUTES**

Resolved – That the minutes of the meeting held on 17 July 2023 be approved as an accurate record.

11 **PUBLIC AND MEMBERS QUESTIONS**

There were no questions, petitions or statements received for this meeting.

12 **WORKFORCE EQUALITY REPORT 2023**

The Assistant Director for Human Resources and Organisational Development introduced the report of the Director of Resources which provided the Senior Officer Appointments and Staffing Sub-Committee with the Annual Workforce Equality Report for 2022/23 which was statutorily required to be reported under the Public Sector Equality Duty (PSED) 2011. In addition, an update on the actions outlined within the action plan in relation to progress made over the previous year was reported.

Members of the Sub-Committee discussed the work being undertaken to address challenges relating to an ageing workforce. The Assistant Director affirmed that the Council had published a talent strategy which outlined several pipelines to attract talent into Local government including graduate and apprenticeship programmes.

Additionally, Members noted work undertaken to provide employment opportunities to Care Leavers. The Head of Organisational Development & Talent outlined that this was an important pipeline for the Council, and most recently 6 apprentices who were care leavers had been supported into different parts of the organisation, who had been provided with both technical and pastoral development.

Resolved – That

- 1. The publication of the Annual Workforce Equality Report be approved in order to meet the legal requirements under the Public Sector Equality Duty (PSED) 2011; and**
- 2. The position in relation to workforce equality performance and the progress made by the Council in relation to producing, analysing and publishing workforce data be noted.**

13 GENDER PAY GAP REPORT 2023

The Assistant Director of Human Resources and Organisational Development introduced the report of the Director of Resources which, in line with the Equality Act 2010, the purpose of the Council's Gender Pay Gap Report is to provide transparency with regard to the average difference between earnings of women and men, which was required to be published by 31 March each year, reflecting the pay gap as at March of the previous year. The report reflected the position as at March 2023. It was reported that the gender profile had remained steady for the fifth consecutive year - 64% female and 36% male – and that the median gender pay gap had increased from 5.01% in 2022 to 6.48%, whilst the mean gender pay gap had also increased slightly from 4.4% to 4.65%.

Resolved – That the Gender Pay Gap report be noted and endorsed.

14 EXEMPT INFORMATION - EXCLUSION OF THE PRESS AND PUBLIC

Resolved – That in accordance with section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting during consideration of the following item of business, on the grounds that it

involves the likely disclosure of exempt information as defined by paragraph 1 of Part 1 of Schedule 12A (as amended) to that Act. The public interest test has been applied and favours exclusion.

15 **CHIEF OFFICER STRUCTURE UPDATE REPORT**

The Assistant Director for Human Resources and Organisational Development presented the report of Chief Executive.

Resolved – That the recommendations as detailed in the report be noted and approved.

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