



Cabinet

Date:	Monday, 18 December 2017
Time:	10.00 am
Venue:	Committee Room 1 - Wallasey Town Hall

Contact Officer: Andrew Mossop
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AGENDA

1. MEMBERS' CODE OF CONDUCT - DECLARATIONS OF INTEREST

Members of the Cabinet are asked to consider whether they have any disclosable pecuniary 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.

2. MINUTES

The minutes of the last meeting have been printed and published. Any matters called in will be reported at the meeting.

RECOMMENDATION: That the minutes be approved and adopted.

LEADER'S UPDATE

3. EXECUTIVE KEY DECISIONS TAKEN UNDER DELEGATED POWERS (Pages 1 - 2)

Key Decisions – taken under delegated powers. Period 17 November, 2017 (date of publication of last Cabinet agenda) to date.

- Leader of the Council
Highway Services Re-Commissioning from October 2018
(Executive Member Decision Form attached)

Call-in expired on 6 December, 2017.

4. **HOYLAKE GOLF RESORT (Pages 3 - 14)**
5. **BUDGET DECISION COUNCIL - 5 MARCH, 2018 - PROCEDURE AND RULES (Pages 15 - 34)**
6. **MEDIUM TERM FINANCIAL STRATEGY AND COUNCIL BUDGET 2018/19 (Pages 35 - 48)**

CABINET MEMBER REPORTS

7. **COUNCIL TAX 2018/19 (TAX BASE, DISCOUNTS AND EXEMPTIONS AND COUNCIL TAX SUPPORT SCHEME) (Pages 49 - 60)**
8. **EXEMPT INFORMATION - EXCLUSION OF THE PRESS AND PUBLIC**

The following items contain exempt information.

RECOMMENDATION: That, under section 100 (A) (4) of the Local Government Act 1972, the public be excluded from the meeting during consideration of the following items of business on the grounds that they involve the likely disclosure of exempt information as defined by paragraph 3 of Part I of Schedule 12A (as amended) to that Act. The Public Interest test has been applied and favours exclusion.

9. **HOYLAKE GOLF RESORT - EXEMPT APPENDIX (Pages 61 - 102)**

Appendix to agenda item 4.

Exempt by virtue of paragraph 3 as it contains commercially sensitive information.

10. **STRATEGIC ACQUISITION PROGRAMME - BIRKENHEAD MARKET (Pages 103 - 110)**

Exempt by virtue of paragraph 3 as it contains commercially sensitive information.

EXECUTIVE MEMBER DECISION FORM

DECISION TO BE TAKEN BY: CLLR PHIL DAVIES

KEY DECISION: YES

PORTFOLIO AREA: HIGHWAYS & TRANSPORT

PORTFOLIOS AFFECTED: HIGHWAYS & TRANSPORT

WARDS AFFECTED: ALL WARDS

**SUBJECT: RE-COMMISSIONING OF HIGHWAY SERVICES FROM
OCTOBER 2018**

1. RECOMMENDATIONS:

The Leader of the Council is requested to:

- (1) Approve the re-commissioning of Highway services, including the commencement of the necessary procurement processes and market engagement, based on the proposed 'direct control/ ownership' model outlined in this report.

2. REASON/S FOR RECOMMENDATIONS:

Approval of the approach to re-commissioning these services and commencement of the necessary procurement processes and market engagement is necessary to ensure service delivery arrangements are in place for October 2018 when the current contract arrangement expires. This is especially important for the day-to-day routine work such as pothole and street lighting repairs that ensure the Council meets its statutory obligations as Highway Authority.

A 'direct control/ ownership' model is considered to be the most viable approach primarily based on the limited time available for re-commissioning but also influenced by commercial considerations such as the reduced value of work and lessons from previous contracts.

3. STATEMENT OF COMPLIANCE

The recommendations are made further to legal advice from the Deputy Monitoring Officer and the Section 151 Officer has confirmed that they do not incur unlawful expenditure. They are also compliant with equality legislation and an equality analysis and impact assessment has been completed. The recommendations reflect the core principles of good governance set out in the Council's Code of Corporate Governance.

4. DECLARATION OF INTEREST

There are no conflicts of interest.

Signed:  Executive Member: Cllr Phil Davies Date: 28/11/17. Also present:	Signed:  Chief Officer: Mark Smith Date: 28/11/17.
Date of Senior Policy Team Meeting(s):	

A list of background papers on this issue is held with:

Contact Officer: Mark Smith

Date: 27/11/17

Date of Publication:

Date of Expiry of Call-In Period:

Form Reference: Executive Member Decision Form May 2012 v 1.0



COUNCILLOR PHIL DAVIES

CABINET

18TH DECEMBER 2017

HOYLAKE GOLF RESORT

Councillor Phil Davies, Leader of the Council - Growth, said:

"The Hoylake Golf Resort will be a flagship development which will create hundreds of jobs for local people and support businesses across the borough. As a globally-significant tourism and leisure attraction, it will support growth in our vibrant tourism economy and attract thousands of additional visitors to Wirral every year.

"Building on the success of the 2006 and 2014 British Open Championships at neighbouring Royal Liverpool Golf Club Hoylake, the Golf Resort will cement Wirral's leadership position with the international golf community, benefitting from the visitors, tourism revenues and global attention that recognition will bring with it.

"However, it is more than simply two new golf courses. Hoylake Golf Resort will be a key leisure destination with a high-end hotel, restaurants, spa and conference facilities. It will prove to be an attractive offer for international conferences and similar events.

"Working with partners with the expertise and reputation of Celtic Manor, arguably the strongest brand in golf hospitality today, and north-west based Story Homes means we are confident we will deliver a resort of the highest possible quality.

"This is another example of Wirral Council being commercial, ambitious and innovative. By using our resources and skills to secure major private sector investment into our borough, we will create jobs for residents and generate revenue for the Council.

"The revenue this development will generate each year – significant sums in council taxes and business rates – will be reinvested in supporting our frontline services, and will go some way to start replacing the funding Wirral has lost since austerity policies began in 2010.

"We pledge to continue to talk to local residents and businesses to make sure their concerns are listened to and they are able to benefit from the once-in-a-generation opportunity to create a fantastic new destination."

REPORT SUMMARY

Following the signing of a Development Agreement with the Nicklaus Joint Venture Group (NJVG) in November 2016 as reported to Members (minute 55 and 61) the NJVG and their consultants Grant Thornton have submitted their Funding and Phasing Plan for the Hoylake Golf Resort project. The Council's consultants have conducted a detailed analysis of the submission and their report, a confidential document, is appended to this report and is exempt from publication due to commercial sensitivity considerations under Schedule 12A of the Local Government Act 1972.

This Cabinet report sets out the publicly available information which includes;

- i. the project description and proposed timetable,
- ii. the partners,
- iii. a summary of the assessment of the Funding and Viability Plan (with the commercial detail in the exempt appendix),
- iv. the requirement for prudential borrowing,
- v. arrangements for funding highway works in the area if grant is not secured for these works and
- vi. a recommendation to move the project forward to the next stage so the NJVG can prepare a planning application.

The Hoylake Golf Resort project supports the business category of the 2020 pledges and in particular the priority to create a vibrant tourism economy. It also links to the priorities to increase inward investment and create greater job opportunities in Wirral. The report is of greatest relevance to the Hoylake and Meols ward but the wider economic impacts will have implications for all wards. The subject of this report is a key decision for the Council.

RECOMMENDATION/S

1. That the Hoylake Golf Resort project progresses to the next stage which allows the Nicklaus Joint Venture Group to carry out the detailed studies, at their cost, to enable them to prepare a planning application for the project.
2. That, subject to planning permission being secured for the golf resort development and all the conditions of the loan being satisfied by NJVG as set out in this report, Members approve the use of the Council's access to prudential borrowing under the terms reported and agree to enter an investment agreement with the Nicklaus Joint Venture Group.
3. Should the application for Liverpool City Region Strategic Investment Fund for highway works be unsuccessful, to recycle the land receipt funding into a contribution to the construction of a new adopted public highway to open up the golf resort and provide a new link road to and from Hoylake to benefit the wider highway network and businesses local residents.

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATION/S

- 1.1 To enable the Hoylake Golf Resort project to move forward to the next stage and for the NJVG to undertake the necessary technical studies to prepare a planning application for the development.
- 1.2 To agree a mechanism to fund public highway works in the area should grant not be forthcoming from the Liverpool City Region.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 The option was selected from a range of development proposals as part of a competitive dialogue procurement process.

3.0 BACKGROUND INFORMATION

- 3.1 Members will recall a report to Cabinet 20th July 2015 (minute 34 refers) seeking to appoint the Nicklaus Joint Venture Group (NJVG) as the Council's preferred development partner. A further report was presented to Cabinet 7th November 2016 (minute 55 refers) seeking the authorisation to enter into a Framework Development Agreement with the NJVG.
- 3.2 This enabled the NJVG to commission Grant Thornton UK LLP to prepare the Funding and Phasing plan for the project and this has now been submitted to the Council.
- 3.3 The project is transformational and consists of many principal elements. It is not just a world class golf offer but the hotel, restaurants, spa and conference facilities will make it an important destination. The hotel and conference facilities in particular will boost and complement the existing tourism and leisure offer in Hoylake. The development proposal consists of the following principal elements;
 - Leading development and operational partners, Celtic Manor, Story Homes, Nicklaus Design,
 - A development valued at approximately £200m delivering;
 - i. a Jack Nicklaus designed championship standard golf course,
 - ii. Celtic Manor branded and managed resort including a 90 bed hotel, conference facilities and spa,
 - iii. 40 apartments linked to the hotel,
 - iv. new clubhouse and restaurant,
 - v. a new 18 hole affordable (regionally benchmarked) municipal course based on Nicklaus group design,
 - vi. golf academy and practice range,
 - vii. maximum of 160 new homes,
 - viii. a new public highway.

4.0 FUNDING AND PHASING PLAN

4.1 Grant Thornton acting on behalf of the NJVG has prepared the commercial Funding and Phasing Plan. In their assessment they conclude that the business plan is built up around a clear and understandable financial model which demonstrates;

- A fully funded development phase;
- Reliable cost estimates for the development;
- A funding model forecast to repay the senior lender in full; and,
- A robust trading model based on reasonable assumptions.

4.2 The Council's consultants IPW have provided a detailed commercial in confidence assessment of the Funding and Phasing Plan (attached to this report as an exempt appendix) which concludes that the NJVG have brought together a strong team to deliver a world class golf resort in Hoylake and that the project has the potential to generate a significant return on investment.

4.3 The Funding and Phasing Plan seeks as a component part of the funding a prudential borrowing loan of a maximum of £26m which will be drawn down in tranches, following the granting of planning permission, and this loan will be secured against the Council owned land with the benefit of planning permission and the satisfaction of the terms of the loan by NJVG and repaid to the Council with interest as the project is implemented.

4.4 This report is therefore seeking Cabinet's agreement to the principle of Prudential Borrowing, up to a maximum of £26m subject to the satisfaction by the NJVG to the Council, of all the following conditions below. The Development Agreement between the NJVG and the Council governs how the relationship will operate including the completion of key criteria to the satisfaction of each party. Normal dispute processes have been provided for in the case where arbitration is necessary.

- Ensure the whole development has planning permission. The essential documents required for the planning application are;
 - Environmental Impact Assessment (subject to screening)
 - Traffic Impact Assessment/Transport Assessment
 - Flood Risk Assessment including drainage
 - Habitats Regulations Assessment (subject to screening)
 - A Design and Access Statement
 - A Planning and Regeneration Statement
 - Economic Impact Assessment
- Produce a detailed and fully costed development programme of all costs and timescales and milestones,
- Have completed all third party land acquisitions including Council land,
- All equity funds should be received in full,
- All construction contracts should be executed by the NJVG,
- All residential land sales contracts should be executed,
- The operating contract for hotel and golf operations shall be executed,
- Step in documents must be in place,
- Submission of a ten year operational business plan,

- Other conditions – including funding and viability, highways, footpath and the Royal and Ancient (R&A) conditions.

4.5 If all these conditions are satisfied the Council will loan this maximum sum to the project on the commercial arrangements set out and annexed in the confidential appendix to this report.

4.6 The indicative timetable for the project, provided by the NJVG, is as follows;

Cabinet report seeking approval to prudential borrowing subject to planning permission	December 2017
Commencement of detailed design studies, statutory and public consultation	February 2018
Planning decision	June 2019
Commencement of ground works	February/March 2019
Construction of first houses	December 2019
Opening of “municipal course”	January 2020
Hotel opening	March 2020
Opening of championship course	April 2021
On-going phased house building up to 2027	

5.0 DUE DILIGENCE

5.1 The Special Purpose Vehicle (SPV) structure being used for this project is a commonly used model for developing projects. The actual value of the SPV company itself may be minimal as it is the equity partners or contracting partners that have significant value. As a result it is these partners that safeguard the monies invested and manage the construction risks. The critical issue relates to the management of the risks and the allocation of those risks amongst the development partners themselves. This can be by way of shareholding or contracting partner relationships.

5.2 The NJVG has formulated a construction and risk allocation where the early development risk in bringing the partners together and making progress with the planning application creates significant value but is undertaken by the partners themselves. Thereafter the direct construction and delivery risks are taken by contracts entered into and are secured by Story Homes and the equity injected into the SPV by its shareholders. This would also include the proposed new equity investors. The subsequent operating risk is managed through Celtic Manor.

5.3 It is not unusual at this stage of a development for an SPV to be a shell company and dormant in terms of previous activities. The roles, risks and sweat equity placed into the vehicle by its relevant partners are where the value at an early stage of a project is created but this value is not reflected in the SPV itself.

5.4 The NJVG have brought together a strong team to deliver the project, bringing considerable knowledge and expertise in the golf, hotel and residential sectors. Key partners include:

- Celtic Manor - branding and operational expertise. Celtic Manor are a leading hotel and golf management company owning and operating the high profile and internationally recognised Celtic Manor resort in Newport, South Wales. The 2016 audited accounts indicate a turnover of over £50m, a profit before tax of £5m and net assets of £56m. Celtic Manor is ultimately owned by Sir Terry Matthews worth an estimated £1.2bn and number 114 of the Sunday Times Rich List.
- Story Homes – based in Cumbria they are one of the largest regional house builders. They have divisions in the North West, North East, Cumbria and Scotland and have several ongoing housing developments in each region. They are a highly profitable and stable company and are 100% owned by Fred Story, a high net worth individual worth an estimated £150m, and number 748 of the Sunday Times rich list. The Hoylake development will be their first development in Wirral. Due diligence was undertaken on the information Story Homes provided including a full analysis of their audited financial accounts. They have undergone significant expansion over the last 3 years from selling 150 houses in 2013 to 565 in 2016, and are forecasting to continue with this expansion over the next few years. They also invested and continue to invest in increasing their land holdings with all profits being reinvested in the business to buy land and fund expansion. Their 2016 accounts show a turnover of £123m and net assets of £72m. Their forecast to 2019 suggests an increase in turnover to £315m and achieving a £53m profit. In summary, Story Homes are a substantial company with an expansion strategy. At the time of analysis, they had circa £38m unused loan facility from Lloyds Bank as well as over £140m worth of land and houses built or under construction which should provide additional comfort to the Council.
- Nicklaus Design – will design the signature golf course and academy and the new municipal course. The Jack Nicklaus group are shareholders in the NJVG
- Branded Hotel Management – a specialist hotel management company who also provide consultancy services in respect of Hotel development. They will provide commercial hotel advice and lead on the negotiation and management of the Celtic Manor partnership.
- James Anderson – chairman of Machynys Peninsula golf and country club. He has successfully completed 3 UK championship golf course developments in collaboration with Nicklaus Design

6.0 HIGHWAY ISSUES

6.1 There are a number of highway issues in the Hoylake area, some of which are longstanding including congestion along Market Street and delays around the railway level crossing.

6.2 The Council is developing proposals to support grant applications which, if successful, will seek investment in the existing public highway and create a new link road to serve the Carr Lane Industrial Estate and Hoylake Golf Resort.

6.3 At this stage the outcome of the grant application is not known and therefore Cabinet is being asked to agree to recycle land receipts from the Hoylake Golf Resort (in relation to the land the Council owns) towards highway works. Should the efforts to secure grant be successful the land receipt would then be used to invest in the wider

public highway network to achieve maximum benefits for local residents and businesses.

7.0 PROJECT BENEFITS

7.1 The project has the following potential financial benefits;

Annual Council Tax income (on completion)	£603,000pa
Annual Business Rates (on completion)	£334,000pa
Minimum loan interest return on investment	£2.5m
Loan arrangement fee	£250,000
Payment for Council consultant fees and site investigation costs	£550,000
Minimum premium sale of land receipt (subject to final design)	£3m
Overage provisions on operational profits	see confidential appendix
175 jobs and 168 construction jobs	
Estimated savings on operation of municipal course	£79,000

7.2 The NJVG advises that there will be environmental, ecological and economic benefits to the project which will be set out in their studies prepared for the planning application.

8.0 PROJECT RISKS

8.1 The project risk assessment is as follows;

Planning consent is refused	<p>The NJVG carries the entire risk of obtaining planning permission for the development including paying all costs of applying for the permission – the NJVG propose this is funded by the equity investment.</p> <p>The loan term sheet includes a condition that drawdown of any Council funds will not occur until planning consent is obtained therefore the loan funding does not present any risk.</p> <p>Should planning consent be refused, the Council will be at risk for fees already incurred.</p>
The NJVG fails to raise the equity investment	<p>NJVG need to raise equity investment before any loan drawdown occurs. If they fail to do this then the Council will be entitled to cancel the loan agreement before any loan is made.</p> <p>The Council have been very clear to the NJVG that the level of borrowing is capped at £26m and there will be no further increase to support any failure on their part to deliver the equity investment required.</p>
Delay in the delivery of the infrastructure works	<p>There is a risk in terms of the timescale for the removal of the pylons as their removal is out of the control of the Council or the NJVG. It would depend entirely on Scottish Power delivering the works in line with the agreed programme.</p> <p>To mitigate this risk, the Council and the NJVG have engaged with Scottish power to get their commitment to the project with a strong contract in place.</p>
Ground conditions	<p>Mitigation – site investigation survey will be undertaken in the next stage of the project. Initial surveys along the route of the proposed and conditional</p>

	road have been undertaken. This is a key risk on the drawdown of the Story Homes monies. Further investigations will be undertaken to identify actual risk and mitigation.
Project cost increases	<p>The NJVG proposal is based on estimated construction costs. Whilst the costs include a contingency of c10%, there is still further work to be done to provide cost certainty.</p> <p>Any additional costs are wholly the responsibility of the NJVG.</p> <p>There is a risk that costs may increase beyond those contained in the NJVG financial model and as a result the project becomes unviable or requires additional funding.</p> <p>To mitigate the risk, the Council has included as a loan pre-condition, the requirement for the NJVG to submit a fully detailed cost proposal to the Council for approval before any loan drawdown.</p> <p>At the next stage of the project the NJVG will also be undertaking detailed design and engaging a wider team to confirm the project assumptions and projections to ensure they are robust and accurate.</p>

9.0 FINANCIAL IMPLICATIONS

- 9.1 In addition to the considerations of public loan support other financial implication should be noted. This project represents a significant financial commitment from the Council for a strategic growth initiative. Whilst the headline figures are large, so too is the commensurate commercial rate of return on the investment, so it should be considered in terms of the overall scale of the development and the wider benefits to the Council including operating overage profit share, an increase in business rates and Council tax on the additional residential units. The legally binding underpinning repayments from the house builder provide the security as do the mechanisms in place that control land transfer and other contractual controls. All of the financial and other commitments are subject to the granting of planning permission and if refused they fall away from the Council.
- 9.2 The NJVG will commit in the region of £1.5m at risk to prepare a planning application which includes extensive surveys and detailed designs. The Council is not allocating any new additional money to the project.
- 9.3 The sale of Council land will be at a premium (above current value) generating a land receipt. The Council will also benefit from a share of overage on golf and hotel operational surpluses above a pre-determined level. In addition to these negotiated benefits will be the annual income from Business Rates and Council Tax which will also flow to the Council upon completion of the project. This income level will change in line with subsequent changes to Council Tax and Non-Domestic Rates.

10.0 LEGAL

- 10.1 The Framework Development Agreement sets out all the legal parameters relating to the project including obligations and safeguards.
- 10.2 A detailed loan term sheet has been developed which fully sets out the terms and conditions of the proposed loan. All the terms detailed have been provisionally agreed

by the NJVG and if Members agree to proceed a full detailed legal loan agreement will be drafted by the Council's legal advisers.

10.3 In due course land transfer and lease agreements will be required to be signed.

11.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

11.1 The project will continue to be delivered by the Council's Regeneration Team with external specialist support as outlined in this report. The new link road will be built to adoptable standards and will become a public highway in due course. The Council will retain the freehold of the new municipal golf course site and control the operation via a long lease arrangement. The potential liability of the former landfill site will be mitigated by the remediation strategy and the proposed after use as a golf course.

12.0 RELEVANT RISKS

12.1 See Section 8 above and full assessment in confidential appended report.

13.0 PLANNING IMPLICATIONS

13.1 The facilities associated with the proposed Golf Resort would be located within the Green Belt (subject to Policy GB2 of the Council's adopted Unitary Development Plan), and within an Area Requiring Landscape Renewal (Policy LAN1, Policy LA1, Policy LA3 and Proposal LA4 refer).

13.2 The developers must seek to demonstrate that the benefits of the proposal are of particular significance and importance to merit "very special circumstances" for building on Green Belt land. This is a fundamental planning policy consideration that must be met to the satisfaction of the Local Planning Authority and the Secretary of State in addition to all other planning considerations relating to development of this nature. Any future planning application must be robust and address all material considerations, which will be considered on their merits during the determination process.

13.3 The National Planning Policy Framework (NPPF) will be an important material consideration alongside the emerging Core Strategy Local Plan. The Proposed Submission Draft Core Strategy Local Plan for Wirral was published in December 2012 and seeks to preserve and enhance the openness and rural character of the Rural Area, subject to national Green Belt controls. Following further consultation on housing needs and land supply, the Council is undertaking a wider review of development options before deciding on the final sites to be included for development in the Core Strategy Local Plan. The final Core Strategy Local Plan is expected to be published in 2019 before being submitted to the Secretary of State for public examination with adoption anticipated for late 2020/early 2021. On 19 December 2016, Wirral Council resolved to legally 'make' (adopt) the Neighbourhood Development Plan for Hoylake (prepared by Hoylake Community Planning Forum (Hoylake Vision)) and as such it now forms part of the adopted Development Plan, and covers part of the area for the proposed golf resort.

13.4 While appropriate facilities for outdoor sport and recreation are often consistent with Green Belt policies set out in the NPPF and the Unitary Development Plan (UDP), the

proposed Golf Resort development could be classed as 'inappropriate development' requiring exception in very special circumstances. 'Very special circumstances' exist when any potential harm to the Green Belt by reason of inappropriateness or any other harm, is clearly outweighed by other considerations, including economic and social outcomes and benefits. Following the submission of any formal planning application, the Local Planning Authority is required to consult the Secretary of State before granting planning permission for the proposed development, as required by the Direction in DCLG Circular 02/2009. Any planning application for the golf resort project would also need to be supported by a range of other assessments including:

- Environmental Impact Assessment (subject to screening)
- Traffic Impact Assessment/Transport Assessment
- Flood Risk Assessment including drainage
- Habitats Regulations Assessment (subject to screening)
- A Design and Access Statement
- A Planning and Regeneration Statement
- Economic Impact Assessment

13.5 All of these studies will be publicly available and consulted on through the planning process

14.0 ENGAGEMENT / CONSULTATION

14.1 A consultation exercise was undertaken in November/December 2015. This was to introduce the golf resort concept and was designed to impart basic information regarding the principal scheme elements and the understanding as to how the golf resort could work and how it could be accessed by vehicles and relate to the surrounding land uses. The outcome of this was publicised on the Council's web site. See <https://www.surveymonkey.net/results/SM-HX2D3T3C/> Further consultation will be organised prior to the formal planning application submission once additional survey work has been undertaken and designs have been formulated for planning purposes. When the planning application is submitted there will be statutory consultation undertaken giving ample opportunity for comments to be taken on board.

15.0 EQUALITY IMPLICATIONS

15.1 Impact review is attached – <http://www.wirral.gov.uk/my-services/community-and-living/equality-diversity-cohesion/equality-impact-assessments/eias-2010>

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APPENDICES **Hoylake Golf Resort – Review of the NJVG development proposal - November 2017**

REFERENCE MATERIAL

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Cabinet	20th July 2015
Cabinet	7th November 2016

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COUNCILLOR PHIL DAVIES

CABINET

18 DECEMBER 2017

BUDGET DECISION COUNCIL 5TH MARCH PROCEDURE AND RULES

Councillor Phil Davies, Leader of the Council, said:

“The Agenda and Procedure proposed in this report sets out and enables the requisite arrangements to be put in place for Council to effectively debate and agree its Budget for 2018/19 financial year and thereafter.”

REPORT SUMMARY

This report proposes that Cabinet recommends to Council the Agenda and Procedure for Budget Council (5 March 2018) set out at Appendix 1 and consequential changes to the Budget and Policy Framework Procedure Rules be approved.

RECOMMENDATION/S

That Cabinet agrees that it recommends:

- a) the Agenda and Procedure for Budget Council to be held on 6 March 2017 set out at Appendix 1 to this report for approval;
- b) that the Assistant Director: Law and Governance be authorised to make changes to the Agenda and/or Procedure for Budget Council set out at Appendix 1 in consultation with the three Political Group Leaders and the Mayor; and
- c) that Council adopt the changes to the Budget and Policy Framework Procedure Rules (standing orders), Part 4(c) of the Council’s Constitution, as set out at Appendix 2.

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

- 1.1 The proposed agenda and process allows for the Council meeting of 5th March 2018 to fully and properly consider the budget decision to be made for the forthcoming year.
- 1.2 The changes recommended to the Council in respect of the Budget and Policy Framework Procedure Rules (standing orders) regularise the process of the Council meeting and fully accord with the Local Authorities (Standing Orders) (England) Regulations 2001(as amended).

2.0 OTHER OPTIONS CONSIDERED

- 2.1 No other options were considered given that all three Political Group Leaders were consulted in relation to the proposed Council Budget Procedure.

3.0 BACKGROUND AND KEY ISSUES

- 3.1 Council meets each year to consider the budget proposals recommended by this Cabinet and thereby set the Council's Budget and the council tax for the forthcoming year.
- 3.2 Whereas ordinary meetings of the Council cover several decisions to be made to fulfil the authority's responsibility to exercise its functions and topics to be considered that affect the Borough, such an important decision requires the Council to place a greater focus on the just one decision at one meeting. Accordingly, it is common practice to suspend Council Standing Orders in relation to consideration of motions and amendments and, instead, to follow an alternate procedure to provide a more focussed and clear debate on the one topic. In addition, the mandatory procedures required of the Council in pursuing the meeting are somewhat different to normal procedures.
- 3.3 The Council has in previous years publicised the proposed alternate procedure through this report to the Cabinet, which is aided by rule 13 of the Council Procedure Rules (standing orders) relating to meetings of the Council, providing advance notice of the intention of proceedings at Council. This thereby provides advance notice of the how proceedings at the budget decision meeting(s) of the Council is intended to run.
- 3.4 Set out as per previous years' arrangements, the draft agenda for the Council meeting and the process recommended to the Mayor and the Council meeting are attached as Appendix 1.
- 3.5 The specific rules that the Cabinet and the Council are required to follow in formulating the budget proposals and then considering and making the budget decision are set out in their own set of standing orders, related only to this process. These standing orders are the Budget and Policy Framework Procedure Rules and are set out as Part 4(c) of the Council's Constitution.

- 3.6 The Budget and Policy Framework Procedure Rules, and therefore the consideration of the Cabinet's proposals at the Council meeting discussed here, are required to follow a set pattern and process by virtue of the Local Authorities (Standing Orders) (England) Regulations 2001. Currently, those legal provisions are more accurately reflected in a mixture of both the Budget and Policy Framework Procedure Rules and also this annual report, rather than just the Rules(standing orders). This is felt to be confusing for any person looking at just the Rules, as one should be able to, and in addition may not necessarily fully capture the provisions in the Regulations.
- 3.7 To regularise this situation, it is considered helpful were the Budget and Policy Framework Procedure Rules (standing orders) to be amended so as to incorporate:
- (a) the mandatory standing orders required of the Regulations more directly; and
 - (b) the provisions normally contained in this report requiring:
 - (i) that the budget decision meeting of Council consider only this item of business; and
 - (ii) that due notice is given in respect of alternative budget proposals as set out as Appendix 2
- 3.8 A further change that is felt to be beneficial is that concerning the virement limits, which require clarification. A recommendation in respect of this change will be included in the forthcoming February 2018 report concerning the Revenue budget and Council Tax levels 2018/19.

4.0 FINANCIAL & REGULATORY IMPLICATIONS

- 4.1 The budget decision meeting is that meeting where Cabinet will submit to the Council for its consideration in relation to the following financial year -
- (a) estimates of the amounts to be aggregated in making a calculation (whether originally or by way of substitute) in accordance with any of sections [31A, 31B, 34 to 36A, 42A, 42B, 45 to 49, 52ZF, 52ZJ] of the Local Government Finance Act 1992 (calculations of the council tax requirement., etc);
 - (b) estimates of other amounts to be used for the purposes of such a calculation; and
 - (c) estimates of such a calculation
- 4.2 The Police & Crime Commissioner for Merseyside and the Merseyside Fire & Rescue Service issue a precept on the Council to be paid through the Council Tax.
- 4.3 The Council's Budget and Policy Framework Procedure Rules (standing orders), at Part 4(c) of the Constitution, are the rules that set out how the cabinet are to go about formulating the Budget estimates and how the Council will consider those estimates and set the Council tax.

- 4.4 Rule 2 of the current Budget and Policy Framework Procedure Rules (standing orders) states that:
- “The Cabinet will publicise a timetable for making proposals to the Council for the adoption of any plan, strategy or budget that forms part of the Budget and Policy Framework, and its arrangements for consultation after publication of those initial proposals.”
- 4.5 This is supplemented by Rule 13 of the Council Procedure Rules (standing orders), relating to meetings of the Council, which provides that the proper officer:
- “shall, prior to the Budget meeting of the Council, consult with the Leaders of each political group and submit to the Cabinet and Council a suggested procedure to be adopted at the budget meeting, but if no such procedure is adopted the normal procedures of the Council in relation to amendments to Cabinet recommendations will apply”.
- 4.6 The above standing order Rule 13 in respect of the budget decision meeting exists to assist the proper officer in setting the agenda for the Council meeting and Members in planning their approach to it. In doing so, it does not in any way detract from the principle that the manner in which the full Council meeting’s business is conducted is a matter for the Council meeting itself to determine (thus the suspension of standing orders as an agenda item) nor that the order, content and rulings concerning the meeting are matters for the Mayor to determine.
- 4.7 The Local Authorities (Standing Orders) (England) Regulations 2001(as amended) requires that the authority:
- “must incorporate in standing orders for regulating its proceedings and business the provisions set out in Part II of Schedule 2 [of the Regulations] or provisions to the like effect”.

5.0 LEGAL IMPLICATIONS

- 5.1 The Council must set the budget in accordance with the provisions of the Local Government Finance Act 1992 and approval of a sound budget each year is a statutory responsibility of the Council.
- 5.2 The distinction in the operation of the executive arrangements under the Local Government Act 2000 is that the responsibility for discharging the Authority’s various functions is split between full Council (non-executive functions) and the Leader as the senior executive member (executive functions). In terms of the budget, the role is a divided one in which, essentially, full Council is responsible for approving the budget and council tax setting and the Leader and Cabinet is responsible for formulating and proposing that budget to the full Council.
- 5.3 The Local Authorities (Standing Orders) (England) Regulations 2001(as amended) sets out how the budget decision is to be made and the process the Council must follow, and is to be reflected in the Council’s business standing orders for this purpose. A distinction of the budget decision meeting is that, if full Council do not succeed in agreeing with the Leader and Cabinet’s proposals or making an alternate budget decision at the end of this process,

the budget proposals submitted by the Leader and Cabinet stand as the authority's decision in default. This process ensures that the budget decision meeting(s) of Council do not ever result in the Council not having determined the necessary council tax requirement and be left without a budget decision.

- 5.4 The provisions of section 25, Local Government Act 2003 require that, when the Council is making the calculation of its budget requirement, it must have regard to the report of the chief finance (s.151) officer as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed the General Fund Balances and Reserves.
- 5.5 Beyond the setting of the council tax, a purpose of the budget is for Council to set the limits of what the Executive (Leader, Cabinet or an officer acting under delegated executive authority) may decide to spend the Council's budget on. The Council cannot, however, thereby determine how the money that is allocated in the budget to matters that are an executive responsibility is then spent, or even whether it is spent. Rather, what it does do is require that the Executive to exercise their responsibilities for decision making on a matter in a manner where they do not become 'minded to determine the matter contrary to, or not wholly in accordance with the authority's budget' without the consent of the Council.

6.0 RESOURCE IMPLICATIONS: ICT, STAFFING AND ASSETS

- 6.1 There are no such issues directly arising from this report.

7.0 RELEVANT RISKS

- 7.1 The Council is under a legal obligation to set a lawful budget. The proposed Budget Council Agenda and Procedure seeks to facilitate and assist the Council in this regard.

8.0 ENGAGEMENT/CONSULTATION

- 8.1 The proposed Budget Council Procedure at Appendix 1 has become settled custom and practice and has previously been subject to consultation with all three Political Group Leaders.

9.0 EQUALITIES IMPLICATIONS

- 9.1 No such implications arise from the content of this report.

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APPENDICES

Appendix 1 - Budget Council Procedure

Appendix 2 - Proposed amendments to the Council's Budget and Policy Framework Procedure Rules (standing orders), Part 4(c) of the Constitution

BACKGROUND PAPERS/REFERENCE MATERIAL

None

**BUDGET COUNCIL
- DRAFT -
AGENDA and PROCEDURE**

**COUNCIL
Monday, 5 March 2018**

- 1. Apologies for absence**
- 2. Declarations of Interest / Restrictions on voting**
- 3. Mayor's Announcements**
- 4. Approval of Minutes**
- 5. Petitions (pursuant to Standing Order 5(2)(d) Council Procedure Rules)**
However, if a petition relates to the setting of the Budget, the member who presents it should be given the opportunity during the main debate to speak to it, in order that the Council can take account of it in that context.
- 6. Suspension of Standing Orders of the Council's Constitution**
 - (i) Standing Order 12(1) relates to 'Motions and Amendments' and provides that:

"A motion or amendment shall relate to a recommendation of a committee submitted in accordance with Standing Order 5.2(i), or to a matter referred to in Standing Orders 7 and 8. It shall not be discussed unless it has been proposed and seconded.

The terms of any amendment or notice of motion shall not be varied except with the agreement of the Council."

 - (ii) Standing Order 12(9) relates to 'Amendments' and provides that:

"Subject to Standing Order 7(5) an amendment to a motion or recommendation of the Cabinet or of a Committee shall be relevant to the motion or recommendation under consideration and shall be either
 - (a) to refer or refer back a subject of debate for consideration or reconsideration as the case may be;
 - (b) to leave out words;

(c) to leave out words and insert or add others;
(d) to insert or add words.
as long as the effect of any amendment is not to negate the motion or recommendation.”

- (iii) Standing Order 12(10) relates to ‘Amendments to be dealt with in order’ and provides that:

“Only one amendment may be moved and discussed at a time”.

For the purposes of the Budget Debate, Council is requested to suspend:

- (a) Standing Orders 12(1) insofar as it relates to amendments;
- (b) Standing Order 12(9); and
- (c) Standing Order 12(10).

7. Council Budget

The Budget Debate will only consider:

- (i) the Cabinet’s Budget Recommendations/Minutes, which shall include any additional paragraphs/ recommendations (e.g. those relating to precepts), together with any other recommendation(s)/minute(s) from the Cabinet meeting to be held on 19 February 2018 (and/or any other relevant Cabinet meeting) that require approval by the Council; and
- (ii) any objections to the recommendations and those Alternative Budget Proposal(s) or Amendment(s) to the Cabinet’s Budget Recommendations/Minutes referred to at (i) above that are duly lodged with the Assistant Director: Law and Governance (Monitoring Officer) on or before **12noon on Wednesday, 28th February 2018**.
- (iii) Budget Debate shall be conducted in accordance with the Budget Debate Process set out at Annex 1 to this Appendix.

8. Proposed changes to the Council’s Budget and Policy Framework Procedure Rules (standing orders) (Pages nnn - nnn)

Council to consider the recommendations referred from Cabinet to amend the Council’s Budget and Policy Framework Procedure Rules (standing orders) contained as Part 4(c) of the Constitution.

9. Appointments

Council shall consider any recommendations referred for appointment, approval and/or designation (as appropriate).

10. Vacancies

Council shall consider any appointments to be approved or any changes proposed to existing appointments.

Budget Debate Process

1. Cabinet Minute

- a. The Cabinet's Budget Recommendations/Minute(s) referred to at 7(i) of the Budget Council Procedure is formally moved by the Leader of the Council.
- b. The Cabinet's Budget Recommendations/Minute(s) is formally seconded.

2. Alternative Budget Proposal(s)/Amendments

- a. The Mayor will advise Council that Alternative Budget Proposal(s) or Amendments (submitted in accordance with 7(ii) of the Budget Council, Procedure) are to be proposed by both the other two Political Group Leaders and the Green Party Member (if applicable).

First Alternative Budget Proposal(s) or Amendment

- b. The Mayor will invite the Group Leader of the largest opposition political group to first propose his Alternative Budget Proposal(s) or Amendment.
- c. The Group Leader of the largest opposition political group formally moves his Alternative Budget Proposal(s) or Amendment.
- d. The Alternative Budget Proposal(s) or Amendment is formally seconded.

Second Alternative Budget Proposal(s)/Amendment

- e. The Mayor will invite the Group Leader of the other opposition political group to propose his Alternative Budget Proposal(s) or Amendment.
- f. The Group Leader of the other opposition political group formally moves his Alternative Budget Proposal(s) or Amendment.
- g. The Alternative Budget Proposal(s) or Amendment is formally seconded.

Third Alternative Budget Proposal(s) or Amendment
(If applicable)

- h. The Mayor will invite the Green Party Member to propose his Alternative Budget Proposal(s) or Amendment.
- i. The Green Party Member formally moves his Alternative Budget Proposal(s) or Amendment.
- j. The Alternative Budget Proposal(s) or Amendment is formally seconded.

In the event that there is no seconder, the Third Alternative Budget Proposal(s) or Amendment(s) shall not be debated or voted upon.

3. Debating and Voting

The moved and seconded Cabinet's Minute and Alternative Budget Proposal(s)/Amendments shall be debated together (in accordance with the Rules of Debate set out below) and a vote then taken on each of them in turn.

Order of Speakers

- a. The Leader of the Council will speak to the Cabinet Budget Recommendations/Minute(s) (15 Minutes).
- b. The Portfolio Holder for Children's Services will speak to the Schools' Budget element of the Cabinet Budget Recommendations/Minute(s). (7 Minutes).
- c. The Group Leader of the largest opposition political group will speak to the First Alternative Budget Proposal(s)/Amendment (15 Minutes).
- d. The Group Leader of the other opposition political group will speak to the Second Alternative Budget Proposal(s)/Amendment (15 Minutes).
- e. If applicable, the Green Party Member will speak to the Third Alternative Budget Proposal(s)/Amendment (5 Minutes).
- f. Other members wishing to speak shall indicate to the Mayor, who will call them to speak in the order determined by the Mayor (Each Member - 3 Minutes).
- g. The budget debate shall end with the Seconders, **unless** they have spoken earlier. (Each Secunder - 7 Minutes save for the Secunder of the Green Party Alternative Budget Proposal(s)/Amendment who shall have 3 Minutes).

Right of Reply

- h. If applicable, the Proposer of the Third Alternative Budget Proposal(s)/Amendment will be invited to exercise his right of reply. (3 Minutes).
- i. The Proposer of the Second Alternative Budget Proposal(s)/Amendment will be invited to exercise his right of reply. (5 Minutes).
- j. The Proposer of the First Alternative Budget Proposal(s)/Amendment will be invited to exercise his right of reply. (5 Minutes).
- k. The Leader of the Council will be invited to exercise his right of reply. (5 Minutes).

Speakers

Speakers will be allocated the following time:

The Leader of the Council speaking to the Cabinet's Budget Recommendation(s)/Minute(s)	15 minutes
The Portfolio Holder for Children's Services (speaking on the Schools' Budget element)	7 minutes
The Group Leaders of the opposition political groups Green party Member (if applicable) speaking to their respective Alternative Budget Proposal(s)/ Amendment	15 minutes
Green Party Member speaking to their respective Alternative Budget Proposal(s)/ Amendment (if applicable)	5 minutes
Other speakers	3 minutes
Seconder of the Third Alternative Budget Proposal(s)/Amendment (if applicable)	3 minutes
Seconder of First and Second Alternative Budget Proposal(s)/Amendment	7 minutes
The Seconder of the Cabinet Budget Recommendation(s)/Minutes(s)	7 minutes
Green Party Member (if applicable) – right of reply	3 minutes
The Group Leaders of the opposition political groups – right of reply	5 minutes
The Leader of the Council – right of reply	5 minutes

(For the avoidance of any doubt the times mentioned in the table above shall not affect the Mayor's discretion to permit a speaker to speak beyond the allotted time).

4. Voting

The order of voting shall be as follows (and subject to 4(d)(ii) below):

a. If applicable, Third Alternative Budget Proposal(s)/ Amendment

A vote will be taken on the Third Alternative Budget Proposal(s)/Amendment.

b. Second Alternative Budget Proposal(s)/Amendment

A vote will be taken on the Second Alternative Budget Proposal(s)/Amendment.

c. First Alternative Budget Proposal(s)/Amendment

A vote will be taken on the First Alternative Budget Proposal(s)/Amendment.

d. Cabinet Recommendation(s)/Minute(s)

(i) If all the Alternative Budget Proposal(s)/Amendments to the Cabinet's Budget Recommendation(s)/Minute(s) fall, a vote will be taken on the Cabinet's Budget Recommendation(s)/Minute(s).

(ii) If the Cabinet's Budget Recommendation(s)/Minute(s) are amended or an Alternative Budget Proposal(s) carried pursuant to 4a–c above, that decision will be regarded as an in-principle decision, and the Budget meeting of the Council shall be adjourned to [*the date to be set by Council*] unless the Leader of the Council confirms to Council that he does not intend to challenge the in-principle decision, in which case it shall become effective.

In the event that the meeting is adjourned, the Council will reconsider its decision having regard to the Leader of the Council's written submission which must be submitted to the Assistant Director: Law and Governance by 4.00pm on [*the date to be set by Council*].

At that the adjourned meeting, the Council can:

(i) accept the Cabinet Budget Recommendation(s)/Minute(s) (without amendment); or

- (ii) re-affirm its approval of the in-principle decision made by Council, upon the occurrence of which it will shall become effective; or
- (iii) approve a different decision that does not accord with the Cabinet Budget Recommendation(s)/Minute(s).

NOTE: The Local Authorities (Standing Orders) (England) Regulations 2001 (as amended 2014) requires a recorded vote (i.e. names of all councillors voting and how they voted) to be taken in respect of all votes.

Budget and Policy Framework Procedure Rules

1. The Framework for Executive Decisions

The Council will be responsible for the adoption of its budget and policy framework as set out in Article 4. Once a budget or a policy framework is in place, it will be the responsibility of the Cabinet to implement it.

2. Developing the Budget and Policy Framework

The process by which the Budget and Policy Framework shall be developed and revised is:

- (a) The Cabinet will publicise a timetable for making proposals to the Council for the adoption of any plan, strategy or budget that forms part of the Budget and Policy Framework, and its arrangements for consultation after publication of those initial proposals. The Chair and Vice Chair of the Co-ordinating Committee will also be notified. Consultation will take place in a manner and to the extent that is appropriate in the circumstances.
- (b) In relation to proposals associated with the preparation of or alterations to the Development Plan the Executive will develop draft proposals for the purpose of public consultation in accordance with regulations 10 to 22 of the Town and Country Planning (Development Plans) (England) Regulation 1999. The draft consultation proposals will be submitted to Council for approval or amendment.
- (c) At the end of the consultation period, the Cabinet will draw up firm proposals for plans and the budget having regard to the responses to that consultation. The Cabinet's report to Council will reflect the comments made by consultees and the Cabinet's response.
- (d) Once the Cabinet has approved the firm proposals, the Chief Executive will refer them at the earliest opportunity to the Council for decision.

3. Adoption of Plans and Strategies ¹

- (a) *Where the process at Paragraph 2 results in the Leader or Cabinet submitting a draft plan or strategy to the Council for its consideration and, following*

¹ This paragraph contains standing orders that incorporate the provisions, or are of like effect, required by the Local Authorities (Standing Orders) (England) Regulations 2001 [as amended by the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014].

consideration of that draft plan or strategy, the Council has any objections to it, the Council must take the action set out in paragraph (b).

(b) Before the Council—

(i) amends the draft plan or strategy;

(ii) approves, for the purpose of its submission to the Secretary of State or any Minister of the Crown for his approval, any plan or strategy (whether or not in the form of a draft) of which any part is required to be so submitted; or

(iii) adopts (with or without modification) the plan or strategy,

it must inform the Leader of any objections which it has to the draft plan or strategy and must give instructions requiring the Leader or Cabinet to reconsider, in the light of those objections, the draft plan or strategy submitted to it.

(c). Where the Council gives instructions in accordance with paragraph (b), it must specify a period of at least five working days beginning on the day after the date on which the Leader receives the instructions within which the Leader or Cabinet may—

(i) submit a revision of the draft plan or strategy as amended by the Leader or Cabinet (the “revised draft plan or strategy”), with the Leader or Cabinet’s reasons for any amendments made to the draft plan or strategy, to the Council for the Council’s consideration; or

(ii) inform the Council of any disagreement that the Leader or Cabinet has with any of the Council’s objections and the Leader or Cabinet’s reasons for any such disagreement.

(d) When the period specified by the Council, referred to in paragraph (c), has expired, the Council must, when—

(i) amending the draft plan or strategy or, if there is one, the revised draft plan or strategy;

(ii) approving, for the purpose of its submission to the Secretary of State or any Minister of the Crown for his approval, any plan or strategy (whether or not in the form of a draft or revised draft) of which any part is required to be so submitted; or

(iii) adopting (with or without modification) the plan or strategy,

take into account any amendments made to the draft plan or strategy that are included in any revised draft plan or strategy, the Leader or Cabinet’s reasons for those amendments, any disagreement that the Leader or Cabinet has with any of the Council’s objections and the Leader or Cabinet’s reasons for that disagreement, which the Leader or Cabinet submitted to the Council, or informed the Council of, within the period specified.

4. Adoption of the Budget ²

² This paragraph contains standing orders that incorporate the provisions, or are of like effect, required by the Local Authorities (Standing Orders) (England) Regulations 2001 [as amended by the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014].

- (a) *The process at Paragraph 2 will result in Cabinet making recommendations to Council on budget proposals and estimates in relation to the following financial year to a Budget Decision meeting of Council to enable the Council to set a lawful and balanced budget and to set the Council Tax by 11th March each year. Every Council has a statutory obligation to agree the Council tax by that date.*
- (b) *The Budget Decision meeting of Council will only consider:*
- (i) *the Cabinet’s Budget Recommendations/Minutes, which shall include any additional paragraphs/ recommendations (e.g. those relating to precepts), together with any other recommendation(s)/minute(s) from the last relevant Cabinet meeting held before the meeting of Council (and/or any other relevant Cabinet meeting) that require approval by the Council; and*
 - (ii) *any objections to those Recommendations, Alternative Budget Proposal(s) or Amendment(s) to the Cabinet’s Budget Recommendations/Minutes referred to at (i).*
- (c) *Where the Council, following consideration of those estimates or amounts, has any objections to them, it must take the action set out in paragraph (d). Where those objections take the form of a proposal to move a substantial amendment or amendments which amount to an alternative budget decision to be adopted by the Council, they may only do so provided they give notice in writing of the proposed amendment(s) to the Monitoring Officer no later than **12 noon three working days before the Council meeting** (not including the day of the meeting).*
- (d). *Before the Council makes a Budget Decision, it must inform the Leader of any objections which it has to the Cabinet’s estimates or amounts and must give to the Leader instructions requiring the Leader and Cabinet to reconsider, in the light of those objections, those estimates and amounts in accordance with the Council’s requirements.*
- (e). *Where the Council gives instructions in accordance with paragraph (d), it must specify a period of at least five working days beginning on the day after the date on which the Cabinet leader receives the instructions on behalf of the Cabinet within which the Cabinet leader may—*
- (i) *submit a revision of the estimates or amounts as amended by the Cabinet (“revised estimates or amounts”), which have been reconsidered in accordance with the Council’s requirements, with the Cabinet’s reasons for any amendments made to the estimates or amounts, to the Council for the Council’s consideration; or*
 - (ii) *inform the Council of any disagreement that the Cabinet has with any of the Council’s objections and the Cabinet’s reasons for any such disagreement.*

- (f) *When the period specified by the Council, referred to in paragraph (e), has expired, the Council must, when making a Budget Decision, take into account—*
- (i) *any amendments to the estimates or amounts that are included in any revised estimates or amounts;*
 - (ii) *the Cabinet’s reasons for those amendments;*
 - (iii) *any disagreement that the Cabinet has with any of the Council’s objections; and*
 - (iv) *the Cabinet’s reasons for that disagreement,*
which the Cabinet leader submitted to the Council, or informed the Council of, within the period specified.
- (g) *Immediately after any vote is taken at a Budget Decision meeting of the Council there must be recorded in the minutes of the proceedings of that meeting the names of the persons who cast a vote for the decision or against the decision or who abstained from voting.*
- (h) *Within these Rules “Budget Decision” means a meeting of the full Council:*
- (i) *at which it makes a calculation (whether originally or by way of substitute) in accordance with any of sections 31A, 31B, 34 to 36A, 42A, 42B, 45 to 49, 52ZF, 52ZJ of the Local Government Finance Act 1992;*
 - (ii) *which includes a meeting where making the calculation or issuing the precept as the case may be was included as an item of business on the agenda for that meeting; and*
 - (ii) *in respect of which references to a vote are references to a vote on any decision related to the making of the calculation.*

5. Decisions outside the budget or policy framework

- (a) Any person or body exercising executive functions must normally act within the budget and policy framework. A decision is outside the budget and policy framework if it is contrary to the policy framework set out in Article 4 of the Constitution or contrary to or not wholly in accordance with the budget as defined in Article 4.
- (b) Urgent decisions outside the budget or policy framework may be made in the circumstances described in paragraph 5 below.
- (c) Virement will be possible to the extent described in the Council's Financial Procedure Rules.
- (d) In any other circumstances if a person or body exercising executive functions wishes to make a decision which is outside the budget or policy framework, then that decision may only be taken by the Council. It is the duty of the person or body who wishes to make the decision to refer it to Council.
- (e) In any case if a person or body wishes to make a decision which appears to be outside the budget or policy framework they shall take advice from the Monitoring Officer and/or the Chief Financial Officer. Those officers shall advise as to

whether the proposed decision would in fact be contrary to the policy framework, or contrary to or not wholly in accordance with the budget. If the advice of either of those officers is that the decision would not be in line with the existing budget and/or policy framework, then the decision must be referred by that body or person to the Council for decision. The only exception to this is if the decision is a matter of urgency. In that case the provisions in paragraph 6 (urgent decisions outside the budget and policy framework) shall apply.

6. Urgent decisions outside the Budget or Policy Framework

This procedure covers decisions contrary to the policy framework and contrary to or not wholly in accordance with the budget.

- (a) Any person or body discharging executive functions may take a decision which is contrary to the Council's policy framework or contrary to or not wholly in accordance with the budget approved by full Council if the decision is a matter of urgency. However, the decision may only be taken:
 - (i) if it is not practical to convene a quorate meeting of the full Council; and
 - (ii) if the Chair and Vice Chair of the Co-ordinating Committee agrees that the decision is a matter of urgency.

The reasons why it is not practical to convene a quorate meeting of full Council must be noted on the record of the decision. The consent of the Chair and Vice Chair of the Co-ordinating Committee to the decision being taken as a matter of urgency must also be noted on that record. In the absence of the Chair and Vice Chair of the Co-ordinating Committee the consent of the Chair and Vice Chair of a Policy and Performance Committee whose terms of reference would allow it to scrutinise the proposed decision shall suffice. In his or her absence the consent of the Mayor will be sufficient.

- (b) Following the decision, the decision taker will provide a full report to the next available Council meeting explaining the decision, the reasons for it and why the decision was treated as a matter of urgency.

7. Virement

Proposals concerning virement limits will be included in the Revenue Budget and Council Tax levels 2018/19 report to be considered by Cabinet and Council in February and March 2018.

8. In-year changes to policy framework

All decisions in relation to executive functions must be in line with the policy framework. Only the Council can change any policy or strategy which is part of the framework except that the Cabinet may make changes:

- (a) to give effect to a ministerial requirement in relation to any plan or strategy submitted to him for approval;
- (b) if so authorised by the Council when approving or adopting the plan or strategy.

- (c) Any decisions subject to the provisions of paragraph 5 above.

9. Call-in of decisions outside the budget or policy framework

- (a) Where the Co-ordinating Committee is of the opinion that an executive decision is, or if made would be, contrary to the policy framework, or contrary to or not wholly in accordance with the Council's budget, then it shall seek advice from the Monitoring Officer and/or Chief Financial Officer.
- (b) In respect of functions, which are the Executive functions, the Monitoring Officer's report and/or Chief Financial Officer's report shall be to the Cabinet with a copy to every member of the Council. Regardless of whether the decision is delegated or not, the Cabinet must meet to decide what action to take in respect of the Monitoring Officer's report and to prepare a report to Council in the event that the Monitoring Officer or the Chief Finance Officer conclude that the decision was a departure, and to the Co-ordinating Committee if the Monitoring Officer or the Chief Finance Officer conclude that the decision was not a departure.
- (c) If the decision has yet to be made, or has been made but not yet implemented, and the advice from the Monitoring Officer and/or the Chief Financial Officer is that the decision is or would be contrary to the policy framework or contrary to or not wholly in accordance with the budget, the Coordinating Committee may refer the matter to Council. In such cases, no further action will be taken in respect of the decision or its implementation until the Council has met and considered the matter. The Council shall meet within 14 days of the request by the Co-ordinating Committee. At the meeting it will receive a report of the decision or proposals and the advice of the Monitoring Officer and/or the Chief Financial Officer. The Council may:
 - (i) endorse a decision or proposal of the Cabinet decision taker as falling within the existing budget and policy framework. In this case no further action is required, save that the decision of the Council be minuted and circulated to all councillors in the normal way; or
 - (ii) amend the Council's Financial Procedure Rules or policy concerned to encompass the decision or proposal of the body or individual responsible for that Cabinet function and agree to the decision with immediate effect. In this case, no further action is required save that the decision of the Council be minuted and circulated to all councillors in the normal way; or
 - (iii) where the Council accepts that the decision or proposal is contrary to the policy framework or contrary to or not wholly in accordance with the budget, and does not amend the existing framework to accommodate it, require the Cabinet to reconsider the matter in accordance with the advice of either the Monitoring Officer or Chief Financial Officer.



COUNCILLOR PHIL DAVIES

CABINET

18 DECEMBER 2017

MEDIUM TERM FINANCIAL STRATEGY

AND COUNCIL BUDGET 2018/19

Councillor Phil Davies (Leader of the Council) said :

“We have a responsibility to set a fair, sustainable and balanced budget. This is a challenge which gets more difficult every year, as austerity policies continue to bite.

“We continue to be forced into making ever more difficult decisions, but we will never shirk our responsibilities to Wirral residents and will always find ways to use our diminishing resources to improve our borough and the quality of life our residents can enjoy.

“We will invest public resources where it will deliver the most impact – in creating jobs, in improving the local environment, and in protecting our most vulnerable children, adults and families.

“We have committed to 20 Pledges in our Wirral Plan and, despite the continued reductions in our budget, we are determined we will deliver on what we promised.”

REPORT SUMMARY

The Cabinet throughout the year receives financial updates, through which the Council’s financial position is revised, considered and understood. The Council is in the process of producing its budget for 2018/19. This report presents an update on the Medium Term Financial Strategy (MTFS) including details of the preparations for the next financial year. It contains details on a number of financial matters:

- The approach to the preparation of the 2018/19 budget. It is currently anticipated that the Council will set a balanced budget in 2018/19 through the use of one off funding, Council Tax decisions and the implementation of a number of financial proposals that will close the funding gap.
- An update on the progress of the MTFS.

- Details of the main financial challenges and changes that will occur in the next financial year. The Council continues to face a funding gap projected at £61 million due in part to Government austerity measures, £25 million investment in Children's Services and increasing demand for services.
- The key financial factors affecting 2018/19 including growth, savings and changes to funding including income. In relation to the latter, Cabinet at its February meeting will consider a Council Tax increase of 4.99% for next year. This is made up of a 1.99% rise to fund a number of Council wide pressures and an Adult Social Care precept of 3% to finance pressures faced by the service. Full Council in March will be asked to agree Council Tax amounts for 2018/19.
- The use of general fund balances, earmarked reserves and other sources of one off funding to support services and bridge the budget gap faced in 2018/19.

The report affects all Wards within the Borough.

The decisions in this report are key decisions.

RECOMMENDATIONS

1. Note the recent developments regarding the forecast budget gap and the progress towards implementing the MTFs including the pressures for 2018/19.
2. Note the projected budget gap for 2018/19 and the requirement to develop the further budget reductions and financial proposals.
3. Note the projected funding gap for the period 2019/20-2020/21 and the requirement to develop the current budget process to deliver the required budget reductions.
4. An updated Budget Report and MTFs be presented to Cabinet on 19 February 2018. This to cover the updated financial projections including further budget reductions and financial proposals for 2018/19 and details of the impact of the announcements such as the Local Government Finance Settlement.

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

- 1.1 The MTFS supports the delivery of the Wirral Plan. The Strategy, and associated financial governance arrangements, is key to ensuring the Council is well run and financially stable. Throughout the year major financial matters are presented to Cabinet in a series of reports which highlight the financial position so enabling decisions to be taken to ensure the Council remains financially stable.
- 1.2 The Council has to meet a legal requirement to set a balanced Budget in March 2018 for the 2018/19 financial year. This report details the actions, proposals and main risks to setting a balanced budget for 2018/19 and for the following two year period.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 The Council has a legal requirement to set a balanced Budget each March for the following financial year. This report details proposals and initiatives that increase income or reduce expenditure and assist in decisions regarding setting the Budget. Cabinet could choose alternative approaches to the delivering of a balanced budget.

3.0 BACKGROUND INFORMATION

- 3.1 The Council continues to respond to challenging financial environment due to reductions in funding and increasing expenditure demands, including those in both Children's and Adult Social Care. The Government has announced its intention to end the Revenue Support Grant and allow local authorities to retain 100% of Business Rates. Authorities will be in a few years increasing self-funded from Business Rates, Council Tax, income generated locally and any Specific Grants from Government. From these sources the Council faces a challenging service and financial climate with increasing service demands and costs often as a consequence of the socio-economic and demographic changes.
- 3.2 The multi-year settlement set out by the government in December 2015 covers the main elements of funding (Revenue Support Grant, Council Tax Levels and Business rates operation) from 2016/17 to 2019/20. Wirral, along with the vast majority of local authorities, accepted the Government 4 Year Settlement Offer. Whilst this provides certainty of funding over the period 2016/17-2019/20 in that the annual reductions in Grant are clear it also confirms increasing Council Tax. Whilst this does provide some assurance around funding levels, the settlement does demonstrate annual reductions in funding levels with the Council's income at approximately the same level in 2020 as in 2016. There is uncertainty beyond 2020/21.

- 3.3 The Chancellor announced the Autumn Budget on 22 November 2017. The Budget contained few details on Local Government Funding and has not resulted in a revision to the projections for 2018/19. It did however set out a lower projected level of economic growth than previously expected, with forecast increases of 1.3% and 1.5% per annum over the next 5 years. While borrowing is anticipated to be lower than expected in the spring budget, it is expected that the Government will continue to borrow into the next Parliament.
- 3.4 As a consequence of financial planning the Council remains in a good position to set a balanced budget in 2018/19, that will contain a number of revisions from the MTFs agreed in February. The proposals detailed in this report are intended to enable the Council to manage the pressures in a planned way not only to meet the legal requirement for a balanced Budget for 2018/19 but also contribute towards addressing the forecast funding gap over the period of the MTFs 2018/19-2020/21.

THE WIRRAL PLAN

- 3.5 The Council Plan was approved by Council on 13 July 2015 and was then adopted by all strategic partners from the public, private and third sectors to create the first Wirral Plan.
- 3.6 The Plan provides a clear ambition for the borough based on three overarching priority areas:-

PEOPLE

Wirral is a place where the vulnerable are safe and protected, every child gets a good start in life and older residents are respected and valued.

BUSINESS

Wirral is a place where employers want to invest and businesses thrive.

ENVIRONMENT

Wirral has an attractive and sustainable environment, where good health and an excellent quality of life is enjoyed by everyone who lives here.

- 3.7 The ambition for Wirral is underpinned by 20 pledges which define the outcomes to be achieved by 2020. This shared set of outcomes, goals and objectives sees the partners working towards integrating services and budgets and making best use of the available public sector resources for the benefit of Wirral people. Partners committed to playing a lead role in achieving 8 of the 20 pledges.
- 3.8 There are a series of Strategies which support the Plan that have been agreed and have been developed into a series of under-pinning Delivery Plans and the outcome of this work informs the development of the MTFs.

MTFS 2017/18-2020/21-UPDATE

- 3.9 The current MTFS covering 2017/18-2020/21 was approved by Council in March 2017. This detailed the financial challenge and the size of the anticipated remaining funding gap. It also contained a balanced 4 Year Plan through the implementation of new approaches to service delivery, Delivering Differently and the generation of income.
- 3.10 The Wirral Plan provides the framework within which the Budget and the MTFS will be developed and informs the development of budgets, the prioritisation of resources and the difficult decisions that need to be made. For the development of 2018/19 the budget development has been through the portfolios that support the delivery of the Wirral Plan.
- 3.11 As previously reported the three years 2018/19 to 2020/21 sees the Council facing a continued, challenging financial future. The ending of the general Government Grant together with the pressures of demographic changes and inflation mean there was an anticipated funding gap of £87 million over the three years and this included a £25 million funding gap in 2018/19.
- 3.12 As a consequence of the agreement of the MTFS in February, the Council was able to set a balanced budget for 2017/18 which incorporated funding from reserves, and was well placed to balance a budget for 2018/19, subject to council tax decisions and dependent on the delivery of a number of MTFS proposals. The objective is to develop a Strategy and associated programme of changes to close the funding gap and focus future limited resources on the delivery of Wirral Plan outcomes and pledges. This includes using the Council's projected net revenue budget in the best way to deliver on our pledges, in partnership with our other public sector colleagues.
- 3.13 **Update on the Delivery of the MTFS 2017/18-2020/21**

The Council since 2010 has already delivered a range of financial proposals that have included savings to reduced budgets in addition to increasing income from a number of sources. Since the MTFS was agreed in March the Council has made further progress towards implementing its financial plans including savings. However 2017/18 has been a challenging year. A number of financial pressures that have emerged towards the end of 2016/17 in relation of the Social Care of Children and Adults have continued in 2017/18. In updating the MTFS these pressures need to be assessed and considered. Forecasts of the financial position for future years are kept under review as circumstances change and decisions are taken. These are based on assumptions about inflation, financial pressures and levels of income such as grant. Updating the MTFS reflects the projected position for the current financial year. This enables Council to take account and prepare for challenges that it is facing and is a key element in ensuring the Council is financial resilient going forward to the pressures it faces.

- 3.14 As stated previously the Council is expecting to be able to set a balanced budget for 2018/19, depending on the delivery of the current financial strategy, use of one off funding and the agreement of new financial proposals. However there are a number of factors affecting the budget position. The latest Projected financial position for 2017/18 is an overspend at 30 September of £1.2m (Quarter 1 was £4.2m). This is after the allocation of £12m of Contingency and £3.2m of mitigation. The main area of pressure is Children's Services, where resources in 2017/18 have increased by £15m being originally planned as one-off support for 2017/18. Projections are for an overspend of £3.8m (with further £1m for Legal Services costs) for the service this year.
- 3.15 The position reflects in part the national picture with children's social care coming under unprecedented levels of demand across the Country. It is understood that 75% of children's social care departments are overspending with an estimated 90 children a day are being taken into care. Wirral currently has its highest ever level of looked after children increasing by 150 in the past year. The projections are that this will increase in future years to potentially over 900 children. This has put the current budget for 2017/18 under strain and unless action is taken will continue into future financial years. In revising the MTFs and budget for 2018/19 investment will be included for Children's Social Care with an additional £25 million planned for the service. This will be focused on
- New and permanent social workers to reduce the use of agency staff.
 - Investing in early help and intervention services to be more able to work with families earlier before they need more extensive interventions.
 - Increasing the safeguarding capacity.
 - Funding the increased cost of placements for children in care including legal fees, transport and youth provision.

The service is undergoing a significant period of transformation and this investment is needed to deliver a more efficient and sustainable children's service in the future with fewer children in care. The aim is to reconfigure services to provide effective support to Wirral children, services that are appropriate, moving to an early intervention and prevention approach, with fewer Children having to experience being placed in care in the future years.

- 3.16 The MTFs has delivered a range of innovative changes as well as generating increased income. However the increase in the gap now presented by the pressures in social care means that a new strategy and framework for future budgets is required. If the Council is to achieve the required future budget reductions while continuing to invest in services including regeneration for the people of Wirral, further service transformation and investment in the re-development of the area to produce income is needed. To take this forward additional resources of £5 million are considered needed for 2018/19. This will be used to progress initiatives such as the Growth Company, rationalisation of assets, the integration of health and social care and the digital strategy.

- 3.17 The current MTFS 2017/18-2020/21 has also been revised to reflect changes in assumptions and revisions to projections for housing and Merseytravel projections.

THE BUDGET STRATEGY

- 3.18 Our MTFS focusses on ensuring resources are targeted towards achieving the 20 Pledges articulated in the Wirral Plan whilst operating within the reduced financial envelope we have available. The total revised budget deficit for the 2018/19 is projected to be £61 million.

FINANCIAL PROJECTIONS	2018/19 £m	
Annual Budget Gap (MTFS Feb 2017)	25	
Add : Children's Services	25	
Add : Transformation	5	
Add : Other Amendments	-3	52
Add : Replenish Use of Balances		+9
Budget Gap		61

- 3.19 The financial position remains subject to review. The Local Government Finance Settlement is due to be announced in mid-December 2017. The Transport and Waste levies will not be confirmed until February 2018.
- 3.20 The Council is increasingly planning for the longer-term, with a view to setting sustainable and achievable plans to deliver improved outcomes for local people. The budget proposals for 2018/19 that have been and are being developed demonstrate that approach, with a focus on ensuring resources are invested in the right places, taking regard of the needs of residents and the Wirral Plan pledges.
- 3.21 This structured and strategic approach to budget setting over the medium term reflects the changing circumstances in which the Council and partners operate. It means there is a demand to take a longer and higher-level view of what Wirral will look like and need in the future. It requires the maximisation of every opportunity to innovate and increase income.
- 3.22 As part of the MTFS for 2017/18-2020/21 financial proposals for 2018/19 were agreed in March 2017. These are summarised below with further details in Appendix 1.

SUMMARY OF AGREED PROPOSALS FOR 2018/19

SUMMARY OF AGREED SAVINGS BY PORTFOLIO	18-19 £m
ENVIRONMENT	- 0.10
HIGHWAYS & TRANSPORT	0.08
HEALTH & CARE	- 2.70
FINANCE & INCOME	- 18.95
TOTAL	- 21.67

- 3.23 The annual budget setting out the planned budget and MTFs are key to demonstrating the Council's financial resilience. Both must show the risks the Council faces and how it plans to manage these. Both must be based on a realistic picture and the MTFs agreed in February has been revised to reflect the financial realities faced and the requirement to fund the pressures that are present in 2017/18 and 2018/19. To accommodate an increase in the gap has meant the budget process has had to look for greater financial proposals than was originally envisaged in March this year and considerable later in the process than would normally have occurred. As a consequence of this the development of financial proposals is on-going with a number of options and approaches underdevelopment. These will be finalised for Budget Cabinet in February 2018.
- 3.24 The Budget Strategy that has driven the development of budget proposals has been again through the overarching themes of Delivering Differently, Income and Resources and Service Changes. The budget process and the development of new financial proposals has been through the Wirral Plan portfolios.
- 3.25 Whilst the focus has been on fixing the immediate pressures presented in the current financial year the Council is investing in its longer term financial stability. While revenue resources are challenged with investment focused on Children's Services for 2018/19, the Council is utilising its capital resources including assets to invest for the future and build income sources to support services. This is through initiatives such as the Wirral Growth Company, the capital programme and transformational programmes.

3.26 **BALANCING THE BUDGET**

As stated before the Council in its current financial strategy 2017/18-2020/21 agreed to a series of indicative proposals and actions that balanced its budget gap. These if successfully delivered would have resulted in balanced budgets for the period to 2020/21. The impact of the new financial pressures for 2017/18 means that the Council is facing a budget gap in 2018/19 that will be in part solved in the main through the use of one-off, short term funding.

PROJECTION	18-19 £m
BUDGET GAP	52
Add : One-Offs used in the previous year	9
BUDGET GAP	61
Less Agreed Proposals (February 2017)	22
BUDGET GAP	28
Capital Receipts to fund another year of transformation	10
one-off use of Balances, Reserves & Collection Fund	12
REVISED BUDGET GAP	17

- 3.27 As can be seen from the table above there remains a budget gap. For 2018/19 further options are being developed and will be considered to close the remaining gap. It is anticipated that this will be achieved through the annual assessment of the Collection Fund, earmarked reserves and a number of further financial proposals plus efficiencies. The use of one-off funding in 2018/19 of currently over £22 million will in future years need to be replaced by financial proposals including increased income. The challenge associated with extracting a further £22 million of budget changes from the Council from 2019/20 should not be underestimated, especially after 8 years of annual reductions. The scale of reductions still to be found make it more difficult to make gains through efficiencies and delivering differently that don't effect service delivery. The year 1 2018/19 requirement of over £22 million will also mean that significant decisions are required in 2018. It is anticipated that the capital investment the Council is making through ventures such as the Growth Company will yield additional income to help close the budget gap in future years.
- 3.28 The figures are subject to change given the awaited Local Government Finance Settlement, announcements on Specific Government Grants and the determination of the Levies. The position will be updated and reported to Cabinet on 19 February 2018 when the outcomes further developments will also be considered. Whilst there are indicative proposals for subsequent years being considered, the budgets for the later years will be reviewed and refined before being formally approved in advance of each year.

GENERAL FUND BALANCES AND RESERVES

- 3.29 The level of General Fund balances and reserves that the Council maintains is critical to its financial resilience. It is important balances and reserves maintained are sufficient to fund costs that occur be it from planned activities or unexpected events. A review of reserves, provisions and General Fund balances is being undertaken as part of the process to set the 2018/19 Budget. This will take account of the financial risks anticipated to be faced in the coming period 2017/21 and known commitments and plans. The outcome of the review will be reported to Cabinet on 19 February 2018 and will be based upon:-

RELEASE OF RESERVES	£m	COMMENT
Collection Fund	tbc	Position has to be formally declared by 22 January 2018.
Insurance Fund	2.5	Report to recommend release based on claims management and funding changes.
General reserves	tbc	Review of reserves is on -going with a target to release a minimum of £3.5 million.
General Fund Reserves	6.0	Release based on Q2 position plus the Treasury changes.

CAPITAL PROGRAMME AND USE OF CAPITAL RECEIPTS

- 3.30 The Council has a planned 2017/20 Capital Programme and the 2018/19 onwards Programme will be reported to Budget Cabinet. In preparing this the existing Programme will be revised with the re-profiling of schemes and the resources anticipated being available. New schemes will be considered for inclusion in the Programme. The revisions will also include the use of capital receipts to fund the Transformation Programme.
- 3.31 The capital receipts flexibility announced in the Autumn Statement 2015 and changed the rules regarding their use. From 1 April 2016 to 31 March 2019 the Council is able to spend any receipts generated from the sale of assets. For 2018/19 a new Flexible Use of Capital Receipts Strategy will be produced and incorporated into the MTFS.
- 3.32 The establishment and publication of the Strategy will allow the Council to fund from capital receipts and achieve part of the budget strategy for 2018/19. The Government guidelines state that it is for individual Councils to decide whether or not a project qualifies for the flexibility.

4.0 FINANCIAL IMPLICATIONS

- 4.1 The financial implications are detailed in the report.

5.0 LEGAL IMPLICATIONS

- 5.1 The Council is required to agree a Budget for 2018/19 by 10 March 2018. As part of agreeing the Budget the Chief Financial Officer is required under Section 25 of the Local Government Act 2003 to produce a report on the robustness of the estimates made for the Council Budget.
- 5.2 The duty of the Council is to avoid a budget shortfall which is not just an academic exercise in balancing the books. The Chief Financial Officer of a local authority has a personal duty under Local Government Finance Act 1988 Section 114A to make a report to the Executive if it appears that the expenditure of the authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to meet that expenditure.

6.0 RESOURCE IMPLICATIONS: ICT, STAFFING AND ASSETS

- 6.1 Investment into IT continues in accord with the development and implementation of the Digital requirements. In respect of assets the Council continues to review its estate, working with partners in order to maximise both investment and rental income and the generation of capital receipts from the release of surplus assets.

7.0 RELEVANT RISKS

- 7.1 The financial position is based on forecast amounts which are outside of Council control such as Government funding and the levies from other bodies as well as reflecting changing demand for services. A key risk is that any of these assumptions can change which is increasingly the case when projections are made over the medium term. This is mitigated by keeping the MTFS under, at least, an annual review.
- 7.2 The budget for 2018/19 is reliant on the generation of future capital receipts. It is planned that £10 million of revenue funding will be funded from capital receipts through utilising the flexible use of capital receipts freedoms in 2018/19. The generation of capital receipts is sensitive to the fluctuations in the performance of the property market including changes in land values. If sales and prices reduce or not take place, it will be necessary to look to mitigate including through the use of limited revenue funding and further sales of assets.
- 7.3 There is a risk that agreed changes will not be delivered. The progress on the delivery of the agreed Budget will be through the Financial Monitoring reports presented to Cabinet. The level of General Fund balances includes an element to reflect the risk associated with the delivery of the savings. In the medium term the delivery of the new homes is reliant upon developers being able and prepared to build the housing.
- 7.4 Over the period of the MTFS there are years where there is a projected funding gap which will be met from the use of balances. Whilst this approach can be adopted it does present a risk in that this action is only a temporary solution. The challenge associated with the use of one off funding is the requirement to develop budget reductions across the Council or additional income. While work has been started on future years further is required with the development of the MTFS planning process to meet the challenges of replacing the one off funding with permanent solutions. This can be mitigated by the earlier delivery of the proposals emanating from the Transformation Programme.
- 7.5 At this stage new financial proposals to close the budget gap for 2018/19 are being developed and will be reported to Cabinet in February. A failure to achieve this will result in either the further use of one off funding such as balances or the failure to set a budget.

8.0 ENGAGEMENT/CONSULTATION

- 8.1 Subject to Cabinet agreement, the Council will commence appropriate consultation.
- 8.2 The Council will also work with staff and Trade Unions where required to ensure obligations in relation to statutory; staff consultation is delivered appropriately and within agreed guidelines.

9.0 EQUALITIES IMPLICATIONS

9.1 It is recognised that some of the developing proposals could have equalities implications. These will be considered prior to decisions being taken by Cabinet in February 2018.

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SUBJECT HISTORY

Council Meeting	Date
Council – Wirral Plan	13 July 2015
Cabinet – Revenue Budget and Council Tax Levels 2017/18	20 February 2017
Council – Revenue Budget and Council Tax Levels 2017/18	6 March 2017

AGREED FINANCIAL PROPOSALS

APPENDIX 1

ENVIRONMENT	18-19 £m
Increase in Planning Income	- 0.10
Total Environment	- 0.10

HIGHWAYS & TRANSPORT	18-19 £m
Car Park Maintenance re-instated from 16/17 freeze	0.08
Total Highways & Transport	0.08

HEALTH & CARE	18-19 £m
Savings within Adult Social Care	- 2.70
Total Health & Care	- 2.70

FINANCE & INCOME	18-19 £m
Council Tax Increase of 1.99% per year	- 2.70
Council Tax Adult Social Care Precept of 3% per year 17/18, 18/19	- 4.00
Business Rates increased collection	- 3.50
Business Rates Inflation	- 1.00
Fees & Charges - general in line with policy of full cost recovery	- 1.00
Fees & Charges - in other proposals	0.95
Improved Better Care Fund	- 6.90
Re-instate Employees / Member Training Budgets removed in 16/17.	0.30
Housing – continued house building towards the Pledge.	- 1.10
Total Finance & Income	- 18.95

SUMMARY OF AGREED FINANCIAL PROPOSALS FROM MARCH 2017

	18-19 £m
ENVIRONMENT	- 0.10
HIGHWAYS & TRANSPORT	0.08
HEALTH & CARE	- 2.70
FINANCE & INCOME	- 18.95
TOTAL	- 21.67

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**COUNCILLOR
JANETTE WILIAMSON**

CABINET

18 DECEMBER 2017

**COUNCIL TAX 2018/19
(TAXBASE, DISCOUNTS AND
EXEMPTIONS
AND COUNCIL TAX SUPPORT SCHEME)**

Councillor Janette Williamson (Cabinet Member for Finance and Income Generation) said:

‘Ensuring the Council has enough income to provide the services residents rely upon whilst keeping Council Tax levels at a fair and affordable level is important. We continue to protect the most vulnerable in the line with our pledge in the Wirral Plan and this is reflected in the change that sees support being given to care leavers’.

REPORT SUMMARY

This report brings together related issues regarding the proposed Council Tax-Base for 2018/19 upon which the annual billing and Council Tax levels will be set, the proposed Council Tax Discounts including Local Discounts, exemptions for 2018/19 and the Council Tax Support Scheme to be used during 2018/19. All need to be approved by Council by 31 January 2018.

RECOMMENDATIONS

It is recommended to Council that:-

- 1 The figure of 92,255.9 be approved as the Council Tax-Base for 2018/19.

- 2 The level and award of each local discount for 2018/19 be:-

Wirral Women's & Children's Aid

To award the Refuge discount of 50% and the Flat's Discount of 75%.

Care Leaver's Discount

To award Care Leaver's the requisite discount to reduce their Council Tax liability to zero until they are 25, from 1 April 2018.

Empty Property Discounts

The discount and premium rate charges remain unchanged for 2018/19:-

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

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

Empty Property Premium = 150%. Properties empty for more than two years.

Council Tax Discretionary Relief Scheme

The Council Tax Discretionary Hardship Relief Scheme continues in its current format for 2018/19.

Council Tax Support Scheme

3. The Council Tax Support Scheme approved for use in 2017/18 is also approved as the Scheme for 2018/19 with additional amendments to incorporate the introduction of Full Service for Universal Credit.

That a review of the Scheme be undertaken by the Business Overview and Scrutiny Committee to consider options for change of this Scheme for the 2019/20 financial year.

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

- 1.1. The Council has to agree the Council Tax Base for 2018/19 by 31 January.
- 1.2. The Council has to decide on the level of Local Discounts by 31 January.
- 1.3. The Council has to determine annually the Local Council Tax Support Scheme by 31 January.

2.0 OTHER OPTIONS CONSIDERED

- 2.1. As the Council Tax-Base has to be set by 31 January each year there are no other options.
- 2.2. The Local Discounts, Exemptions and the Council Tax Support Scheme are reviewed annually and could be amended which will have a financial impact for the authority as set out in this report.

3.0 BACKGROUND INFORMATION

- 3.1. The Council has a statutory duty to take decisions each year with regard to the administration of Council Tax which must be agreed by Council by 31 January.

COUNCIL TAX TAXBASE 2018/19

- 3.2. The Authority is required to annually determine its Council Tax-Base in order to determine the appropriate levels 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 2018/19 and the level of Revenue Support Grant received from Central Government.
- 3.3. This decision could be a delegated function but is to be considered by Cabinet and Council for 2018/19. The Council Tax-Base must be agreed by 31 January 2018 and will be used to calculate the Council Tax charges for 2018/19.
- 3.4. The Tax-Base calculation process is as follows;
 - Calculate the number of properties at October 2017 and adjust for changes due to estimated demolitions and new builds up to 31 March 2019 which are then converted to a full year Band D equivalent. Adjust for discounts, exemptions and disabled relief and add in any changes expected over the year reflecting the Local Council Tax Support Scheme and changes to empty discounts.

- 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 2018/19.

3.5 Forecast properties per Council Tax band within Wirral as at December 2017:-

Table 1: Wirral Council Tax bandings Forecast December 2017

Band	Value (£)	Properties 2016	Change	Properties 2017	Band %	Ratio
A	<40,000	60,062	99	60,161	40.4	6/9
B	40,001-52,000	32,275	48	32,323	21.7	7/9
C	52,001-68,000	27,124	202	27,326	18.3	8/9
D	68,001-88,000	13,290	57	13,347	8.9	9/9
E	88,001-120,000	8,121	44	8,165	5.5	11/9
F	120,001-160,000	4,254	24	4,278	2.9	13/9
G	160,001-320,000	3,099	21	3,120	2.1	15/9
H	>320,000	262	0	262	0.2	18/9
Total		148,487	495	148,982	100.0	

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

Table 2: Wirral Council Tax Band D calculation 2018/19

Band	Properties 2017	Changes due to C Tax Support, discounts, exemptions	Revised property equivalent	Ratio to Band D	Net Band D equivalent
A	60,161	-25,267.2	34,893.8	6/9	23,262.5
B	32,323	-7,388.5	24,934.5	7/9	19,393.5
C	27,326	-4,114.9	23,211.1	8/9	20,632.1
D	13,347	-1,468.4	11,878.6	9/9	11,878.6
E	8,165	-701.0	7,464	11/9	9,122.7
F	4,278	-325.0	3,953.0	13/9	5,709.9
G	3,120	-201.8	2,918.2	15/9	4,863.6
H	262	-38.0	224.0	18/9	448.0
Band A Disabled (1/9 th of Band A)		79.2	79.2	5/9	44.0
Total	148,982	39,425.6	109,556.4		95,354.9
Collection Rate					x 96.75%
Adjusted Council Tax-Base					92,255.9

- 3.7 The Collection Rate takes into consideration previous experience and current collection rates. Last year's projections are so far proving accurate and it is recommended to continue with the Collection Rate of 96.75%.
- 3.8 The Collection Rate is the rate that best reflects collection over more than just the current year and will therefore take longer than the financial year to achieve. All previous year collections have ultimately met or exceeded projections and this rate should be achieved for 2018/19.
- 3.9 The recommended figure for 2018/19 is 92,255.9. Compared to the 2017/18 figure of 91,309.5 this is an increase of 946.4.
- 3.10 The level of Council Tax is confirmed at Budget Council which for 2018/19 is scheduled for 5 March 2018.

COUNCIL TAX LOCAL DISCOUNTS & EXEMPTIONS 2018/19

- 3.11 Local Discounts and Exemptions are subject to an annual review and impact directly upon the Council Tax income being 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 these reduced discounts and increased charges and also the current levels of specific local discounts. Any amendment or granting of discount agreed as part of this report will come into force from 1 April 2018.
- 3.12. 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. These have remained unchanged since 2013/14.

A LOCAL DISCOUNTS - LOCAL GOVERNMENT ACT 1992

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

Table 3: Local Government Act 1992 Local Discounts in Wirral

	£
Wirral Women & Children's Aid	3,817
Council Tax Discretionary Relief (Hardship)	50,000
Care Leaver's Discount	40,000
Total	93,817

Wirral Women & Children's Aid

- 3.14 Cabinet on 22 July 2004 awarded a local discount to Wirral Women's and Children's Aid. The discount has been confirmed annually to date at 50% for the refuge and 75% for both flats, (which after other discounts leaves no Council Tax to pay) on the basis of the valuable work undertaken at the premises. The circumstances have remained unaltered and the cost of the award is currently £3,817. A decision is required as to whether this discount continues for 2018/19.

Council Tax Discretionary Hardship Relief

- 3.15 Regulations allow that a discount can be granted to an individual in case of extreme hardship and that is covered by the Council's Council Tax Discretionary Relief policy (minute 71, 10 October 2013) or 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. A decision is required as to whether Council Tax Discretionary Hardship Relief continues in its current format for 2018/19.

Care Leaver's Discount

- 3.16 A local discount will be awarded from 1 April 2018 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.

B DISCOUNTS & EXEMPTIONS - LOCAL GOVERNMENT ACT 2012

- 3.17 The Local Government Finance Act 2012 introduced changes in national Council Tax discounts and exemptions which gave local authorities local discretion as to levels of discounts. 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%.

Table 4: Local Government Act 2012 Empty Property Discounts

Income from minimising discounts	£
Empty properties –unoccupied/renovation (Discount C+D) = 0%	1,912,367
Empty property – premium of 150%	893.201
Total	2,805,568

Empty Properties Discount

- 3.18 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 with the maximum premium being 50% on top of the 100% Council Tax already levied. The announcement in the Autumn Statement that Councils will be given powers to extend this premium from 50% to 100% will require a change to primary legislation. It is therefore anticipated that this new power will only become effective from the 1 April 2019, not 1 April 2018.
- 3.19 Council chose to award 0% discount (Discount D) – full charge - on properties undergoing renovations (Exemption A) which were previously entitled to a 12 month exemption, or 100% discount. The major impact other than increased charges, based upon this change is that as there is no incentive to inform the Council Tax section that a property is undergoing major repairs.
- 3.20 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. This has received the most negative comments in our contacts. Disputes have increased between tenants and landlords as to the date a tenant left the property. Previously as there was a six month exemption neither party was immediately liable as Council Tax was not payable and the majority were able to be adequately resolved. The charge is levied now from day one and disputes often occur which have to be resolved by Council Tax staff. This maximisation of charges is anticipated to raise an additional £1,912,367 in Council Tax during 2018/19.
- 3.21 A further issue for landlords is that this immediate charge does not give any opportunity to “turn a property around” for a new tenant to take over without incurring a Council Tax liability. Landlord representative’s state they are denied rental income whilst readying a property for a new tenant but are charged full Council Tax in that time. If the Council were to grant a 100% discount for the first month that a property became empty this would clearly alleviate some of the problems mentioned. However if this proposal from landlords was implemented then this would cost an estimated £400,000 in lost potential Council Tax income.
- 3.22 The Council similarly resolved to charge the maximum amount of Premium on properties that had been empty for more than two years which is 150%. The aim of this was to encourage prompt property re-occupation and discourage properties being held empty by speculators waiting for an increase in values. To remove the Premium would cost £893,201 in lost potential Council Tax income if property eligibility levels in 2018/19 are the same as in the previous year.

COUNCIL TAX SUPPORT SCHEME

- 3.23 In April 2013 the Government replaced the national Council Tax Benefits Scheme with a localised scheme of support which would be set and administered by each Council to support people on low income. Certain national parameters remain such as previous levels of support must continue for pensioners and vulnerable people as defined by each Council. Wirral's Council Tax Support Scheme is largely based on the previous Council Tax Benefit Scheme. The Scheme must be approved by each 31 January prior to the year it will be applied.
- 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 Support 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.
- 3.25 At 31 October 2017 there were 33,208 Council Tax Support Scheme claimants in receipt of Council Tax Support totalling £27.31 million.

Table 5: Council Tax Support Scheme claimants at 31 October 2017

By category	Numbers	% of total
Pensioners	13,623	41%
Vulnerable Groups	9,940	30%
Working Age	9,645	29%
Totals	33,208	100%

- 3.26 Having regard to the financial pressures 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 Council Tax Support Scheme recipients that resulted in non-vulnerable working age claimants paying a minimum of **22%** of the Council Tax charge. This decision was supported by both the Council's "What Really Matters" consultation scheme and the separate consultation scheme on the Council Tax Support Scheme.
- 3.27 The response to the Council Tax Support Scheme has seen a minimum number of appeals against the decisions that Council officers have had to make.
- 3.28 Council Tax payment levels of CTS recipients were anticipated to be lower than the main level, projecting a 66% collection rate on these specific sums. Thus far actual is in line with projections.

- 3.29 The current scheme has been reviewed by officers and consideration has been given to include or exclude different income types on a full or partial basis, cap the level of Council Tax Support Scheme to a particular Band, residency timescales, deduction levels for additional occupiers, capital limits, taper levels, changes to vulnerable groups and a banded scheme. This list is not exhaustive but indicative of the areas reviewed. After 5 years of the scheme it is felt no substantive eligibility criteria should be altered, except that the scheme be updated to recognise that Universal Credit moves to full service in November 2017 and the scheme is to be retained for the 6th year 2018/19. We will again look to see how the impact of Full Service Universal Credit is reflected in the scheme for the following year.
- 3.30 While the impact on individuals undoubtedly has been considerable the local elements or variances within the scheme were not disproportionate in their effect. The retention of the vulnerable group and qualifying criteria are as fair and equitable as could be put forward balancing this against the financial impacts that face the authority.
- 3.31 Wirral's Council Tax Support Scheme is largely based on the previous national Council Tax Benefit scheme and its calculations mirror Housing Benefits to build up an entitlement for support. These include applicable amounts, premiums, disregards and non-dependant deductions. The Scheme, its impacts and costs are continually monitored and need to be annually reviewed and approved by the 31 January prior to the year it will be applied.

4.0 FINANCIAL IMPLICATIONS

- 4.1. The Council Tax-Base is used to calculate Council Tax levels for 2018/19. 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 Support Scheme and the Discounts and Exemptions remain unchanged from existing arrangements the increase in the Council Tax-Base from 2017/18 to 2018/19 will result in increased Council Tax income of approximately £1.5 million in 2018/19. Wirral's share of the precept after the non-collection allowance is applied will be £1.3 million.
- 4.2. For Local Discounts variations to the discount levels will either generate additional or less income. The cost of local discounts are 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	3,817
Council Tax Discretionary Relief (Hardship)	50,000
Care Leaver's Discount	40,000
Total	93,817

Table 6: Local Government Act 2012 Empty Property Discounts

Income from minimising discounts	£
Empty properties –unoccupied/renovation (Discount C+D) = 0%	1,912,367
Empty property – premium of 150%	893.201
Total	2,805,568

- 4.3. For 2018/19 the Council Tax Support Scheme will be retained. The estimated value of the support provided will be £28.7 million based on the current number of claimants.

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 declare, by means of Council resolution, the Tax-Base it will use to calculate the tax level and this resolution must be no later than 31 January in the year preceding the tax.
- 5.2. This decision, could be delegated under Section 84 of the Local Government Act 2003, amended Section 67 of the Local Government Finance Act 1992, such that a full Council meeting is no longer required to adopt the Council Tax Base. The Council could then delegate the Tax Base determination function in accordance with Section 101 of the Local Government Act 1972.
- 5.3. Publication of the Council Tax Discounts and Exemptions and the Council Tax Support Scheme for 2018/19 is required by 31 January 2018.

6.0 RESOURCE IMPLICATIONS: ICT, STAFFING AND ASSETS

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

7.0 RELEVANT RISKS

- 7.1. If the Council Tax Tax-Base figure is not declared by 31 January 2018 the Council and Preceptor Authorities will be unable to make considered budgetary decisions that could delay the Council Tax bills and income streams for 2018/19.
- 7.2. In respect of Local Discounts and Exemptions the changes made to domestic empty property charges raised anticipated collection by in excess of £2.8 million. Given the nature of the charges, the policy whilst raising additional revenue, is likely to reduce the overall average collection rate. On a simple comparison of collection rates without the context, this would make Wirral look less effective at collection than those authorities offering more generous discounts and applying no empty property premiums. 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.

7.3. That the Council Tax Support Scheme will give a reduced level of support to people and increases their risk of further financial hardship. For the Council this Scheme has the capacity to be a growth item and impact on its overall budgetary position because if the decision is taken to raise the amount of support given then the cost of the Scheme rises.

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. The Council Tax Support Scheme similarly stays unaltered in its Scheme rules and as such this does not require formal consultation as was undertaken prior to its introduction.

9.0 EQUALITY IMPLICATIONS

9.1. The link to the Equality Impact Assessments for the Discount and Council Tax Support Scheme
<https://www.wirral.gov.uk/communities-and-neighbourhoods/equality-impact-assessments/equality-impact-assessments-2014-15-0>

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REFERENCE MATERIAL

Department for Communities and Local Government; - Council Tax (CTB1) form and accompanying documentation.

Local Government Finance Act 1992, 2003 and 2012.

Valuation Office Agency - Valuation List.

Welfare Reform Act 2012.

Council Tax Reduction Scheme (Default Scheme) (England) Regulations 2012.

SUBJECT HISTORY

Council Meeting	Date
Cabinet	9 December 2014
Cabinet	17 December 2015
Cabinet	8 December 2016

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