

Full Council – Thursday, 10th February 2022

Agenda Item 5.9

Minutes of the Strategy & Resources Committee - 1st February 2022

Note re Minute 257 – 2022/23 budget

As advised within the report to the Committee, additional recommendations will be circulated in advance of Full Council arising from the Council Tax precepts required by Surrey County Council and the Surrey Police & Crime Commissioner. Those additional recommendations will enable the Council to make its budget / Council tax setting decisions in the required statutory format.

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TANDRIDGE DISTRICT COUNCIL

STRATEGY & RESOURCES COMMITTEE

Minutes and report to Council of the meeting of the Committee held in the Council Chamber, Council Offices, Station Road East, Oxted on the 1st February 2022 at 7.30pm.

PRESENT: Councillors Bourne (Chair), Langton (Vice-Chair), Black**, Bloore, Botten, Caulcott, Cooper**, Davies, Elias, Gillman, Groves (substitute), Pursehouse and Stamp

ALSO PRESENT: Councillors Farr*, Lockwood*, Moore*, Morrow, Ridge, Sayer, Steeds, Swann*, N.White and Wren*

** while members of the Committee, Councillors Black and Cooper participated via Zoom and, therefore, could not vote

* non-committee members who participated via Zoom

253. MINUTES OF THE MEETING HELD ON 11TH JANUARY 2022

These minutes were confirmed and signed as a correct record.

254. CHIEF OFFICER SUB-COMMITTEE - 13TH JANUARY 2022

RESOLVED – that the minutes of this meeting attached at [Appendix A](#), be received.

255. INVESTMENT SUB-COMMITTEE - 21ST JANUARY 2022

As stated within the minutes at [Appendix B](#), this meeting was inquorate by virtue of Standing Order 22(3) which required three Sub-Committee members (or designated substitutes in their absence) to be present for the purposes of a quorum. Therefore, the Sub-Committee could only make recommendations to the Strategy & Resources Committee. In any event, the matters referred to in items 4 and 5 of the minutes could only be determined by the Strategy & Resources Committee and Full Council respectively, regardless of the quorum situation.

RESOLVED – that the minutes of this meeting, attached at [Appendix B](#), be received and the recommendations contained in items 2, 3 and 5 be adopted.

COUNCIL DECISION

(subject to ratification by Council)

RECOMMENDED – that, in respect of Item 4 of the Sub-Committee's minutes, the Capital, Investment and Treasury Management Strategy, amended by the revision to the capital programme referred to in recommendation J of [Minute 257](#) below (additional provision of £150,000 in each of the years 2022/23 to 2034/25 for the refurbishment of public conveniences) be approved.

Note: The updated strategy can be viewed via the following link:

<https://www.tandridge.gov.uk/Portals/0/Documents/Capital-Investment-TM-Strat.pdf>

256. STRATEGY & RESOURCES COMMITTEE 22/23 DRAFT BUDGET

A proposed draft 2022/23 revenue budget and capital programme for the Committee was presented. This explained that, due to current capacity constraints, a pragmatic approach had been taken regarding the distribution of pressures and savings to achieve a balanced budget position for 2022/23, namely:

Tranche 1 – savings and pressures which were straightforward to allocate.

Tranche 2 – those requiring more time to allocate correctly to each committee, including £367k of pressures (£193k of staffing increments and £174k of contract inflation) plus savings of £200k regarding staff vacancies. These were being held as ‘corporate items’ pending consideration during the next cycle of committee meetings.

Tranche 3 – the more complex cross-cutting savings totalling £450k, which would require service reviews and business cases to ensure accurate distribution to committees. The recently established Benefits Board would oversee this process to ensure that the benefits were being defined, owned and delivered. These budgeted savings were being held as ‘corporate items’ pending consideration during the June cycle of committee meetings.

Officers responded to questions about the reassignment of salary costs within the services falling under the Committee’s remit. During the debate, Councillors requested that the following information be provided to Committee members after the meeting:

- a breakdown of the ‘Council Offices major works’ element of the capital programme to highlight why provision has increased from £25,000 in 21/22 to £50,000 in 22/23 (this provision is part of a 25-year planned maintenance programme to enable compliance with legislative and health & safety requirements)
- a breakdown of the ‘IT hardware / infrastructure / projects’ element of the capital programme
- an explanation of the increased revenue costs allocated to legal services for 2021/22 (from £346,400 to £530,600)

RESOLVED – that

- A. the restructure of 2021/22 budgets between Strategy & Resources and corporate items to realign spend between Strategy & Resources and corporate items be agreed to ensure it is correctly reflected, and to take account of some of the recommendations from the Grant Thornton review - this will provide a stable basis for the 2022/23 budget and will ensure opening balances are correct ([Appendix C](#) refers);
- B. the Strategy & Resources draft revenue budget for 2022/23 of £6.3m as attached at [Appendix D](#), which takes account of pressures and savings allocated as part of Tranche 1, be agreed, and it be noted that two further tranches of pressures and savings currently held in corporate items on behalf of other Committees will be distributed over the coming months;
- C. the [corporate items](#) (£0.6m) in the draft revenue budget for 2022/23 (Appendix D) be agreed and it be noted that two further tranches of pressures and savings currently held in corporate items on behalf of other Committees will be distributed over the coming months;

- D. the Committee's final Capital Programme for 2022/23 at [Appendix E](#), in the sum of £1.8m, be agreed;
- E. the subjective revenue budgets in [Appendix F](#), noting movements from 2020/21 to 2022/23 and an estimated movement to 2023/24, be noted;
- F. it be noted that, due to timing and capacity constraints across the Council, c£0.7m of savings (as part of a £1.1m savings programme) and c£0.4m of pressures could not be allocated in time for January and February committee cycle and, as such, they will be allocated in three tranches as follows:
 - Tranche 1 which are directly attributable to the committee have been allocated as per Appendix D;
 - Tranche 2 will be brought to the March committee cycle for approval; and
 - Tranche 3 will be overseen and monitored by the Benefits Board and will be brought to the June committee cycle for approval.

ACTION:

		Officer responsible for ensuring completion	Deadline
1	Committee members to be provided with a breakdown of the 'Council Offices major works' element of the capital programme to highlight why provision has increased from £25,000 in 21/22 to £50,000 in 22/23	Alison Boote	not specified
2	Committee members to be provided with a breakdown of the 'IT hardware / infrastructure / projects' element of the capital programme	Melanie Thompson	
3	Committee members to be provided with explanation of the increased costs allocated to legal services for 2021/22	Verity Royal / Lidia Harrison	

257. 2022/23 FINAL BUDGET AND 2023/24 MTFS

A report was presented with proposals for a balanced budget and Medium Term Financial Strategy without the use of reserves. This followed consideration by the other policy committees of their respective elements of the budget during January. The report reflected upon recent improvements to the Council's financial governance and management in light of:

- (i) the Tandridge Finance Transformation Programme
- (ii) Grant Thornton's forensic and fact-finding review (the Council had accepted all 15 recommendations)

- (iii) the line-by-line review of the 2021/22 budgets
- (iv) a detailed review of the Council's financial management and reporting arrangements undertaken by an external independent professional, Laura Rowley (Appendix A to the report) to ensure a solid foundation on which to launch the finance transformation programme.

The outcome of (iii) and (iv) above provided confidence that the 2022/23 budget could be approved. It was also confirmed that the budget setting process had been assessed against a best practice framework, details of which were included within the report.

The report explained how organisational and departmental strategies were integral to the budget setting process, with reference to the strategic plan and committee strategies. It also assessed the implications of the single year finance settlement which councils had received from the Department of Levelling-Up, Housing and Communities (DLUHC), together with current macro-economic influences.

An analysis of the main changes to the draft revenue budget submitted to the 2nd December 2021 meeting (when a £307,000 deficit was forecast) was provided. The current balanced budget position had been achieved mainly via increased funding through the provisional settlement and the 2021/22 business rates pooling gain.

The report also included commentary on:

- reassignments of savings to committees since the December 2021 draft budget
- projected funding sources to 2023/24, including an assumed £5 Council Tax increase
- current projections for the 2021/22 budget. i.e.:
 - a full year deficit of £0.2m against the £11.3 million General Fund revenue budget
 - a £7.3 million underspend against the £27.6 million capital programme
- the medium term financial outlook to 2023/24 in light of projected growth pressures, funding reductions and the uncertainties surrounding anticipated national reforms of local government finance (i.e. the fair funding review; business rates reset; and social care reform)
- the development of the Capital Programme for 2022/23 to 2023/24
- the flexible use of capital receipts strategy for 2021/22 and 2022/23
- the adequacy of reserves and a risk mitigation strategy.

The Chief Finance Officer and Laura Rowley gave a presentation on the key messages regarding the 2022/23 budget and the review referred to at (iv) above. During the presentation, discussion focused on the Council's application to DLUHC for a capital dispensation to allow the use of capital to fund extraordinary revenue impacts without revenue implications. It was explained that a response was still awaited and that, if successful, the dispensation would enable greater flexibility to help fund the Future Tandridge Programme and to replenish reserves.

Laura Rowley's part of the presentation summarised her 21 findings and associated 'next steps', RAG rated according to Green (7), Amber (8) and Red (6). She also acknowledged that the second paragraph of her report should have been amended to correct the false impression that Tandridge had approached Surrey County Council for assistance in 2020. As stated in the minutes of the Committee's 2nd December 2021 meeting, Tandridge had, in fact, originally interviewed two candidates for the CFO vacancy, one of which was Anna D'Alessandro who was duly appointed and proceeded to lead the joint working with the County Council.

The Chief Finance Officer and Laura Rowley responded to questions following the presentation. This included confirmation that work on the 'Tranche 3' savings would begin forthwith and wouldn't need to wait until June when their budgetary allocation to committees would be considered.

Debate focused on the Council's three-year capital programme to 2024/25 and the current absence of provision for refurbishing public conveniences. It was proposed that £150,000 in each of the three years be added to the programme for this purpose, to be funded from capital receipts. However, Officers advised that such provision could be achieved by carrying forward an unspent £450,000 from the current year into the 2022/23 – 2024/25 programme as slippage, without having to incur additional financing costs. This course of action was agreed, and it was proposed and seconded that an additional recommendation be made to Full Council to that effect. Notwithstanding this amendment to the capital programme, Members confirmed the importance of implementing the previous decisions of the Community Services Committee (18th January 2022) to:

- pursue the possibility of Surrey County Council providing replacement WC facilities on the A22 Godstone Hill site and taking responsibility for their ongoing maintenance and repair at no cost to TDC; and
- explore opportunities for alternative methods of (public convenience) service delivery in consultation with Surrey County Council, Parish Councils and local businesses.

COUNCIL DECISIONS *(subject to ratification by Council)*

RECOMMENDED – that:

- A. the independent report of the Council's financial management and reporting arrangements be noted;
- B. it be noted that, for the purpose of section 52ZB of the Local Government Finance Act 1992, the Council formally determines that the increase in Council Tax is not such as to trigger a referendum (i.e. not greater than £5);
- C. it be noted that the Local Council Tax Support Scheme is unchanged for financial year 2022/23;
- D. the Parish Councils' precept requirements for 2022/23 at [Appendix G](#) be noted;
- E. it be noted that the Council is embarking on the Future Tandridge Programme and £450k savings within the 2022/23 budget are to be distributed in June as tranche 3;

- F. the impact of the financial strategy to build the General Fund reserves after 2022/23, via a £0.5m contribution per annum, be noted (prior to a decision from DULHC on the capitalisation dispensation, the General Fund balance at 31st March 2023 is projected to stand at to £3.1m, as per [Appendix H](#));
- G. the net revenue budget requirement be set at £11.351million (net cost of services after service specific government grants) for 2022/23 ([Appendix I](#)), subject to confirmation of the final local government financial settlement;
- H. the final budget envelopes for each Committee for 2022/23 as at tranche 1 (Appendices I and [J](#)) be approved;
- I. subject to J below, the £35.4 million proposed three-year capital programme at Appendix D to the report be approved (comprising £4.3m General Fund, £3.1m Community Infrastructure Levy and £28.0m Housing Revenue Account) of which £16.0 million is for 2022/23;
- J. £450,000 of the current underspend in the Community Services Committee's 2021/22 capital programme be carried forward to provide provisions of £150,000 per annum in each of the three years 2022/23 to 2024/25 for refurbishments to public conveniences (the revised capital programme at [Appendix K](#) to these minutes refers);
- K. the Flexible Use of Capital Receipts Strategy for 2021/22 & 2022/23 at [Appendix L](#) be approved (to meet the statutory guidelines for the use of such receipts to fund transformation and, if successful, utilisation of the capital dispensation);
- L. the total Council Tax requirement be set at £8.9 million for 2022/23, based on a Council Tax increase of £5 to cover core Council services ([Appendix M](#));
- M. the Council sets the precept for Band D Council Tax at £230.98, which represents a £5 uplift. (This is a rise of £0.10 a week from the 2021/22 precept of £225.98.) A full list of bands is as follows:

Valuation band	Precept
A	£153.98
B	£179.65
C	£205.31
D	£230.98
E	£282.30
F	£333.63
G	£384.96
H	£461.96

258. PAYMENTS FROM CUSTOMERS AND DEBT MANAGEMENT POLICY

A proposed policy, aimed at improving the administration of income due to the Council, was considered. The objective was to maximise the recovery of income and minimise the amount of aged debt that needs to be written-off, thereby improving the Council's cashflow and total income raised.

The covering report explained that the policy had been drafted in the context of the Council's statement of accounts at 1st April 2021, which showed that the amount owed by debtors was £6.3 million (£6.5 million including Housing Benefit overpayments). This was a significantly high proportion of the Council's revenue budget. The report highlighted the following key changes from previous practice:

- the Council's policy documents for all its main income streams had been edited, simplified, made consistent and brought together in one place.
- the Council's associated operational procedures for taking recovery action had been reviewed – the Chief Finance Officer (CFO), under her delegated powers, would issue updated operational procedures for the efficient and effective administration of income and the recovery of aged debt.
- the CFO, under her delegated powers, would issue an updated operational procedure for the writing-off of bad debt against the Council's provisions for bad debt.
- the CFO would implement a requirement for a report on the reason for, and level of, write-offs of bad debt to be presented to the Strategy & Resources and other relevant committees on a quarterly basis.

The CFO acknowledged that, while the policy addressed concerns previously raised by the Audit & Scrutiny Committee (i.e. by instigating processes to recover arrears and to prevent a reoccurrence of significant accumulations of aged debt) dedicated staffing would be required to implement it. She explained that a self-financing business case for such resources would be submitted to a future meeting.

COUNCIL DECISION

(subject to ratification by Council)

RECOMMENDED – that the 'Payments from Customers and Debt Management Policy', attached at [Appendix N](#), be approved.

259. IMPROVING TDC'S FINANCIAL MANAGEMENT AND REPORTING ARRANGEMENTS - FINANCIAL REGULATIONS

A report was submitted which highlighted the need to change the Council's Financial Regulations because the current version did not meet CIPFA (Chartered Institute of Public Finance and Accountancy) standards. A detailed review had therefore been undertaken, resulting in proposed new Financial Regulations which sought to clarify:

- the responsibilities of Council and Committees in respect of key strategic financial management activities such as the setting and monitoring of budgets, the closing of accounts, and good governance;
- the responsibilities of Officers for managing budgets, authorising transactions, safe custody of assets, financial accounting and reporting requirements and similar matters; and
- operational procedures associated with the above responsibilities and measures to increase the accountability of Officers for budgetary control and the effective use and custody of other assets for which they are responsible.

Upon introducing the draft replacement Financial Regulations, the Head of Legal advised that further amendments would be required, including the reinstatement of the current FR17 which governed the purchase of assets via the Investment & Development Fund and the Housing Revenue Account. Further suggestions were made by Members, including:

- additional wording for situations where the Council is responsible for spending grants awarded by third parties; and
- a scheme of delegation to define the limits of expenditure which budget holders are authorised to sign off (in this respect, the Chief Finance Officer advised that all budget holders would be required to sign an annual accountability statement).

RESOLVED – that the adoption of new Financial Regulations be deferred, pending consideration of a revised version to be submitted to the Committee's next meeting on the 7th April 2022.

260. FUTURE TANDRIDGE PROGRAMME

The Chief Executive presented a report which explained the need for the Council to become a smaller, more strategic and agile organisation, with resources targeted at key priorities, underpinned by a new business model. This was in light of the various challenges facing the Council, including the need to achieve budgeted savings during the next two years and become financially sustainable. The Future Tandrige Programme (FTP) had been designed to deliver this transformation.

The Chief Executive emphasised that, as opposed to the Customer First project in 2018, the FTP would be led by Councillors / staff and not consultants. It would, therefore, be a more cost-effective exercise. However, as the Council lacked both the capacity and capability to deliver the programme in isolation, it would need to invest in expert support and external challenge to design and deliver the required changes.

The report highlighted the following four 'critical success factors' for the FTP:

Financial

overall reduction in net budget of 15% by 2023/24 over 18 months / overall reduction in expenditure on 'back office' functions by 15-20% by 2023/24 / higher proportion of the budget is spent on 'front line' services and the Council's stated priorities

Customer

customers are involved in the redesign of services / customer feedback is used to drive service improvement / customers are encouraged to use the least cost channel to access Council services

Services

a mixed economy of service delivery, with services undertaken by the most appropriate means / service performance is managed and benchmarked / service performance is demonstrably improving

Staff

the Council has a smaller directly employed workforce / managers and staff are engaged and accountable for their performance / staff feel valued and motivated and understand the values and behaviours we expect from them.

The FTP had been structured into the following 4 workstreams:

Workstream 1 - Leadership

including a senior management restructure; development of a new strategic plan; understanding the impact of the boundary review due to be in place for May 2024 (at the earliest); and consideration of improvements to the committee system

Workstream 2 - Service review, redesign and delivery

a prioritised, consistent and rigorous review of all services which will challenge how and why they are provided - this will incorporate a review of cross-cutting themes including commercialisation, asset strategy, customer services and digital

Workstream 3 - Organisational and workforce change

to implement leaner management and service structures for the new operating model

Workstream 4 – Finance and benefit delivery

to deliver the Tandridge Finance Transformation programme and, via the Benefits Board, to oversee and manage the delivery of savings identified for delivery in 2022/23.

The report explained the governance arrangements for the FTP. Each workstream would have its own sponsor and accountable officer. Workstreams 2 and 3 would be overseen in Phase 1 (mobilisation and design phase) through the Target Operating Model (TOM) Development Group to be chaired by the Chief Executive. This will, in effect, be the guiding team for the development of the FTP. As individual change projects are identified and approved for delivery, they will be overseen by a Programme Delivery Board with the Benefits Board maintaining oversight of benefit delivery. Risk would be managed through the Programme Management Office and reported and managed through the relevant Board.

The report also identified the roles required for the successful delivery of the programme, with indicative project management and support costs for Phase 1. These costs were estimated at between £160K and £200K. The additional investment for the delivery phase would depend on the results of the service review and redesign (Workstream 2) and would be subject to consideration of a further business case before the end of Phase 1.

In response to Members' questions, officers explained the 'Programme Manager' and 'Business Analyst' roles and why the duration of their engagements had been set at 18 months and 6 months respectively. This was partly because these, and other external roles, would be additional resources to support TDC's in-house staff. It was also confirmed that the governance regime for the FTP involved clearly defined terms of reference for the different boards, but that arrangements would be reviewed if they became too bureaucratic. The Chief Executive emphasised the need to continue to involve staff in the transformation process and to be open and honest with them about its likely impact. He also confirmed that this Committee was the 'Member level' owner of the project and that all Councillors needed to be at the heart of the strategic plan review.

RESOLVED – that:

- A. the need for the Future Tandridge Programme and the proposed approach set out within the report be supported;
- B. a one-off investment of up to £200k, funded from flexible capital receipts, to mobilise and undertake Phase 1 of the programme (6 months) be approved;
- C. the indicative investment for the delivery of Phase 2 of the programme be noted (this will be dependent on the findings of the service reviews and will be the subject of a separate business case to the Committee before the end of Phase 1).

261. JOINT WORKING AGREEMENT FOR FINANCE SERVICES

On the 11th January 2022, the Committee agreed a new finance structure and requested that a final version of the Joint Working Agreement (JWA) be submitted to this (1st February 2022) meeting. A revised version of the JWA was presented accordingly.

Regarding the schedule of recharges (from SCC to TDC) in section 6 of the JWA, Officers explained that the overall cost to TDC had not changed since the finance transformation report was considered by the Committee on the 11th January. It was also confirmed that the appointment of Mark Hak-Sanders as TDC's new Chief Finance Officer was on the basis of a two-year secondment from SCC. However, during that time, he would be working exclusively for Tandridge.

RESOLVED – that:

- A. subject to the agreement of Surrey County Council, the Joint Working Agreement for Finance Services with Surrey County Council, as attached at Appendix B to the report, be approved; and
- B. the Head of Legal Services & Monitoring Officer be authorised to arrange for the Joint Working Agreement to be executed on behalf of the Council.

262. PAY POLICY STATEMENT 2022/23

The Localism Act 2011 required Councils to publish annual pay policy statements. A proposed 2022/23 statement for Tandridge was submitted.

COUNCIL DECISION
(subject to ratification by Council)

RECOMMENDED – that the annual Pay Policy Statement for 2022/23, attached at [Appendix O](#), be adopted with effect from 1st April 2022.

263. TIMETABLE OF MEETINGS FOR 2022/23

A proposed timetable of meetings for 2022/23 was submitted. It was suggested that, upon constituting the Investment Sub-Committee for 2022/23 (at the 26th May Annual Council meeting) consideration be given to increasing the size of its membership to reduce the likelihood of its meetings being inquorate.

COUNCIL DECISION
(subject to ratification by Council)

RECOMMENDED – that the timetable of meetings for 2022/23, as attached at [Appendix P](#), be adopted.

Rising 10.09 pm

TANDRIDGE DISTRICT COUNCIL

CHIEF OFFICER SUB COMMITTEE

Minutes and report to Council of the meeting of the Sub-Committee held in the Council Chamber, Council Offices, Station Road East, Oxted on the 13th January 2022 at 2.00pm.

PRESENT: Councillors Bloore, Botten, Bourne, Elias and Langton

1. ELECTION OF CHAIR FOR THE MEETING

Councillor Botten was elected Chair of the meeting.

2. CHIEF EXECUTIVE – CONFIRMATION OF PERMANENT CONTRACT

The Sub-Committee resolved to deal with this matter in 'Part 2' by virtue of Paragraph 1 of Part 1 of Schedule 12A to the Local Government Act 1972 (information relating to an individual).

The Lead HR specialist had submitted a report which recommended that the Chief Executive (David Ford) be formally confirmed as a permanent member of staff. This was in line with the views expressed by Sub-Committee members at David Ford's 6-month probationary review meeting on 21st December 2021.

RESOLVED – that the Chief Executive (David Ford) be formally confirmed as a permanent member of staff.

3. INTERVIEW FOR THE POSITION OF CHIEF FINANCE OFFICER

The Sub-Committee resolved to deal with this matter in 'Part 2' by virtue of Paragraph 1 of Part 1 of Schedule 12A to the Local Government Act 1972 (information relating to an individual).

Mark Hak-Sanders was interviewed for the post of Chief Finance Officer.

RESOLVED – that Mark Hak-Sanders be offered the post of Chief Finance Officer.

TANDRIDGE DISTRICT COUNCIL

INVESTMENT SUB COMMITTEE

Minutes and report to Council of the meeting of the Sub-Committee held in the Council Chamber, Council Offices, Station Road East, Oxted on the 21st January 2022 at 10.00am.

PRESENT: Councillors Bourne (Chair) and Langton

ALSO PRESENT: Councillor Farr

APOLOGIES FOR ABSENCE: Councillors Cooper, Elias and Jones

The meeting was inquorate by virtue of Standing Order 22(3) which required three Sub-Committee members (or designated substitutes in their absence) to be present for the purposes of a quorum. Therefore, the Sub-Committee could only make recommendations for consideration by the Strategy & Resources Committee. In any event, the matters referred to in items 4 and 5 below can only be determined by the Strategy & Resources Committee and Full Council respectively, regardless of the quorum situation.

1. MINUTES OF THE MEETING HELD ON THE 5TH NOVEMBER 2021

Given that the meeting was inquorate, approval of these minutes stood deferred until the next meeting.

2. SUMMARY INVESTMENT AND BORROWING POSITION AT 31ST DECEMBER 2021

The investment analysis at Annexes A and B was presented.

RECOMMENDED – that the Council's investment and borrowing position, at 31st December 2021, as set out at Annexes A and B, be noted.

3. FUND MANAGER SELECTION

Arising from the Sub-Committee's meeting on the 24th September 2021, a report was presented to update Members about the process to identify an appropriate investment portfolio to support the Council's medium-term financial objectives and an approach to future decision making for such investments.

Building on the analysis previously undertaken by Link Group (the Council's treasury advisors) and with their further support and guidance, the report proposed a conclusion to the process. It explained that future fund selections would have to be cognisant of:

- the fact that the Council's revenue budget relied on approximately £500,000 per annum of income from the four funds currently holding £12 million of investment and that, given the current budget pressures, there was little scope for pursuing a strategy that would generate less revenue income; and
- the current reliance on the 'statutory override' (of usual accounting practice) which meant that the Council's revenue budget was not impacted by annual gains or losses in the capital value of investments, unless they were withdrawn.

The current 'statutory override' was in place until 31st March 2023 and the Government had not yet decided whether to extend it. The outcome would influence future investment decisions as removal of the override would heighten the need to avoid capital losses (which would have an adverse impact on the revenue budget) whereas retention would make higher income funds more attractive and capital performance less of a concern.

In light of the above, the report contained:

- an analysis of the performance of the four funds in which the Council was currently investing (namely the CCLA Property and Diversification Funds; Schroders Credit Fund; and UBS Multi Asset Fund*) which concluded that the Council should remain in the funds until capital values had recovered to at least the amount invested;

** the Council had previously decided to cease re-investing in its peer to peer loans with Funding Circle and to withdraw funds as those loans were repaid*

- commentary on the total sum which the Council should be investing with counterparties, based on current surplus cashflow projections – this advised that the current £12 million could be retained in the knowledge that the Chief Finance Officer (under powers provided within the Financial Regulations section of the Constitution) was authorised to change the balances invested in light of significantly reduced or increased cashflow scenarios.

The report suggested criteria for future adjustments to the Council's investment portfolio but concluded that no changes be made for the time being.

Nazmin Miah (Link Group) and Haley Woollard (Treasury Centre of Expertise via the Joint Working Arrangement for finance services with Surrey County Council) supported officers with the presentation of the report and in responding to Members' questions. Discussion focused on the implications of the 'statutory override' not being extended, including the likely timeframe for having to adjust the current portfolio before the General Fund became adversely affected. Officers confirmed that, while the Government's decision on the override was awaited, plans in response to various scenarios would be developed.

Officers also confirmed that improved cash flow balances could provide the required confidence to invest more of the Funding Circle proceeds (i.e. to add to the £12 million referred to above). The report recommended that authority be delegated to the Chief Finance Officer to amend the investment balances in light of significant fluctuations in cash projections. It was agreed that such delegation should be made subject to consultation with the Chair of the Sub-Committee.

RECOMMENDED – that:

- A. the medium-term objective to balance a sustainable level of investment income against the stability of fund value, taking a considered approach to risk management in a changing investment environment, be noted;

- B. the strategy to provisionally retain current investments (excluding Funding Circle which will continue to wind-down) until a decision has been made by Government on whether to extend the current 'statutory override' (which prevents gains and losses in capital value impacting on the revenue budget) be approved;
- C. if the override is not extended, approval be given to disinvest from the following three funds at a point where their capital value recovers to at least equal to the amount invested, or if it is clear that their capital value will not recover further:
 - Schroders Credit Fund
 - UBS Multi Asset Fund
 - CCLA Diversified Fund
- D. it be noted that the intended strategy is that, if the 'statutory override' is not extended, the Council intends to re-invest amounts in funds representing the best overall return (through combined capital value and revenue income) in a ratio considered proportionate with the overall fund size; currently these would be as follows:
 - Royal London Assets Management (RLAM);
 - Legal and General Investment Management (LGIM); and
 - Newton Multi Asset Income Fund (Newton MAIF)

but fund performance would need to be re-confirmed before any deposit was made and this will be reported back to the Sub-Committee once a decision is made by Government;
- E. the retention of the CCLA Property Fund, offering strong capital and income performance and providing diversity to the overall portfolio, be approved;
- F. the balance in the four funds should be retained at a level commensurate with latest projections of long-term cash availability and authority be delegated to the Chief Finance Officer, in consultation with the Chair of the Sub-Committee, to amend the balances invested in the funds as necessary to retain a prudent working capital balance; and
- G. it be noted that the constitution delegates the execution and administration of treasury management decisions and borrowing strategy to the officer designated for the purposes of Section 151 of the Local Government Act 1972 (i.e. Chief Finance Officer).

4. CAPITAL, INVESTMENT AND TREASURY MANAGEMENT STRATEGY

This updated strategy provided a high-level overview of how capital expenditure, capital financing and treasury management activity contributes to the delivery of the Council's priorities, along with an explanation of how risk, security and liquidity are managed. It summarised the Council's capital expenditure and financing plans, together with the principles, funding sources and governance arrangements for the management of the Capital Programme.

It also covered:

- the treasury management function, which sought to ensure that income raised during the year is sufficient to meet expenditure plans and that cash is available when needed – a key objective is to invest surplus cash with counterparties and in instruments commensurate with the Council's low risk appetite, whilst ensuring security and liquidity;
- the Council's investment property strategy, aimed at providing a robust framework for the acquisition of property investments and the pursuance of redevelopment and regeneration opportunities.

Upon presenting the strategy, attention was drawn to its impact upon the revenue budget, together with:

- the recent CIPFA (Chartered Institute for Public Finance and Accountancy) consultation on the Prudential Code for capital finance in local authorities, which suggested that, while Councils should review the pros and cons of retaining current investments, they could be retained and expenditure on repairs, renewals and refurbishments could also be incurred; and
- the intention to adopt, as part of the strategy, the Annual Minimum Revenue Provision (MRP) Policy Statement at Annex C.

Regarding the investment property strategy, the means of evaluating economic regeneration benefits associated with 'in District' acquisitions were discussed.

RECOMMENDED – that the Capital, Investment and Treasury Management Strategy, as at Appendix 1 to the report, be approved, subject to ratification by Full Council.

5. PROPERTY INVESTMENT UPDATE

The meeting moved into 'Part 2' for this item in accordance with Paragraph 3 (information relating to financial or business affairs) of Part 1 of Schedule 12A of the Local Government Act 1972.

As per the Sub-Committee's recommendation at its previous meeting, Redstone House (South Nutfield) was being marketed for sale. Members were informed about the current position in respect of that process. A verbal update was also given regarding the other commercial investment properties owned by the Council and its subsidiary company, Gryllus properties, i.e.:

TDC properties:

- Village Health Club, Caterham on the Hill
- Linden House, Caterham on the Hill
- Quadrant House, Caterham Valley

Gryllus properties:

- Castlefield House, Reigate
- 80-84 Station Road East, Oxted
- 30-32 Week Street, Maidstone

Regarding Linden House, Members were informed of the progress of negotiations with the existing tenant regarding the renewal of the lease which was due to expire in June 2022. Members were satisfied that the lease should be renewed based on the information provided and that the Executive Head of Communities should be authorised to conclude the negotiations in consultation with the Chair and Vice Chair of the Strategy & Resources Committee.

RECOMMENDED – that authority be delegated to the Executive Head of Communities, in consultation with the Chair and Vice Chair of the Strategy & Resources Committee, to proceed with the lease renewal of Linden House, Caterham for the best consideration she can achieve.

Rising 12.01 pm

Summary of investments and borrowing as at 31st December 2022

Investment	Investment Amount 31/03/21 £	Net Asset Value 31/12/21 £	Yield Rate Note 1 %	Forecast Return 2021/22 £
<u>Non - Specified (Financial Investments)- Long Term (over 12 mths)</u>				
CCLA Property Fund	4,000,000	4,672,521	3.37	157,400
Schroders Bond Fund	3,000,000	2,915,856	4.38	127,600
UBS Multi Asset Fund	3,000,000	2,772,075	4.79	132,800
CCLA Diversification Fund	2,000,000	2,110,463	2.59	54,600
Funding Circle	863,160	469,576	-	85,100
Sub Total Non-specified (Financial Investments)	12,863,160	12,940,491		557,500
<u>Non - Specified (Non-Financial Investments)- Long Term (over 12 mths)</u>				
Gryllus Property Company Loan - Maidstone	2,394,000	2,394,000	5.81	139,023
Freedom Leisure- Loan (TLP)	774,857	678,001	5.50	42,600
Freedom Leisure- Loan (de Stafford)	496,571	434,501	7.58	37,600
Gryllus Property Company Loan - 80-84 Station Rd East	1,012,500	1,012,500	5.43	54,979
Gryllus Property Company Loan - Castlefield	11,664,000	11,664,000	6.10	711,504
Gryllus Property Company Share Capital Note 2	5,251,500	5,251,500	-	-
Sub Total Non-specified (Non-Financial Investments)	21,593,429	21,434,503		985,706
Total Non-Specified Investments	34,456,589	34,374,994		1,543,206
<u>Specified Investments-Short Term (less than 12 mths)</u>				
Notice Accounts	4,000,000	4,040,726	0.17	7,000
Money Market Funds	3,250,000	16,005,000	0.05	3,000
Total Specified Investments	7,250,000	20,045,726		10,000
Total Non- Specified and Specified Investments	41,706,589	54,420,720		1,553,206
Total Investment Income Budget 2021/22				1,515,700
Over/(under) budget				37,506

Borrowing	Loan Amount	Interest	Forecast Cost 2021/22
	£	%	£
General Fund Borrowing			
Gryllus Loan	3,420,000	2.46	84,132
Freedom Leisure Loan	2,225,000	2.45	54,513
Village Health Club	938,678	2.38	22,341
Linden House	4,175,000	2.69	112,308
Linden House	254,000	2.42	6,147
Quadrant House	15,340,000	2.41	369,694
Quadrant House	800,000	2.28	18,240
Gryllus - 80-84 Station Road	724,400	2.28	16,516
Gryllus - Castlefield	15,549,000	2.91	452,476
Sub Total General Fund Borrowing	43,426,078		1,136,366
Total GF PWLB Budget 2021/22 Over/(under) budget			1,137,000 (634)
HRA Borrowing			
Public Works Loan Board	61,189,000	2.70	1,632,209
Sub Total HRA Borrowing	61,189,000		1,632,209
Total HRA PWLB Budget 2021/22 Over/(under) budget			1,662,500 (30,291)
Total Borrowing	104,615,078		2,768,575
Total Budget 2021/22			2,799,500
Total Over/(under) budget			(30,925)

Notes:

1. Yield Rate - forecast return divided by net asset value.
2. Gryllus share capital comprises of equity shares arising from loans granted - no dividend will be paid in the current year

Annex B - Market value of long term investments at 31st December 2021

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Carrying Value	31.3.2017	31.3.2018	31.3.2019	31.03.2020	31.03.2021	31.12.2021
CCLA Property Fund	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Schroders Bond Fund	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
UBS Multi Asset Fund	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
CCLA Diversification Fund	n/a	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total	10,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000

	2016/17	2017/18	2018/19	2019/20	2020/21	2020/21
Market Value	31.3.2017	31.3.2018	31.3.2019	31.03.2020	31.03.2021	31.12.2021
CCLA Property Fund(mid-market value)	4,082,986	4,276,854	4,276,005	4,188,063	4,158,183	4,672,521
Schroders Bond Fund	2,963,563	2,912,837	2,865,130	2,539,938	2,908,911	2,915,856
UBS Multi Asset Fund	3,018,705	2,918,160	2,868,479	2,520,713	2,777,398	2,772,075
CCLA Diversification Fund (indicative market value)	n/a	1,921,257	1,982,167	1,804,193	1,955,874	2,110,463
Total	10,065,254	12,029,108	11,991,781	11,052,907	11,800,366	12,470,915

	2016/17	2017/18	2018/19	2019/20	2020/21	2020/21
Surplus/(Deficit)	31.3.2017	31.3.2018	31.3.2019	31.03.2020	31.03.2021	31.12.2021
CCLA Property Fund	82,986	276,854	276,005	188,063	158,183	672,521
Schroders Bond Fund	(36,437)	(87,163)	(134,870)	(460,062)	(91,089)	(84,144)
UBS Multi Asset Fund	18,705	(81,840)	(131,521)	(479,287)	(222,602)	(227,925)
CCLA Diversification Fund	n/a	(78,743)	(17,833)	(195,807)	(44,126)	110,463
Total	65,254	29,108	(8,219)	(947,093)	(199,634)	470,915

									Full Year forecast at 31.12.21	
Gross Revenue Yield	17/18	17/18	18/19	18/19	19/20	19/20	20/21	20/21	21/22	21/22
	£	%	£	%	£	%	£	%	£	%
CCLA Property Fund	193,758	4.53%	183,989	4.30%	185,240	4.42%	179,910	4.33%	157,400	3.37%
Schroders Bond Fund	105,413	3.62%	120,508	4.21%	124,418	4.90%	125,529	4.32%	127,600	4.38%
UBS Multi Asset Fund	146,788	5.03%	116,513	4.06%	137,531	5.46%	140,171	5.05%	132,800	4.79%
CCLA Diversification Fund	62,732	3.27%	67,030	3.38%	66,284	3.67%	62,069	3.17%	54,600	2.59%
Total	508,691		488,040		513,473		507,679		472,400	

									Full Year forecast at 31.12.21	
Surplus/(Deficit) - Capital Value	17/18	17/18	18/19	18/19	19/20	19/20	20/21	20/21	21/22	21/22
	£	%	£	%	£	%	£	%	£	%
CCLA Property Fund	193,868	4.53%	(849)	-0.02%	(87,942)	-2.10%	(29,880)	-0.72%	514,338	11.01%
Schroders Bond Fund	(50,726)	-1.74%	(47,707)	-1.67%	(325,192)	-12.80%	368,973	12.68%	6,945	0.24%
UBS Multi Asset Fund	(100,545)	-3.45%	(49,681)	-1.73%	(347,766)	-13.80%	256,685	9.24%	(5,323)	-0.19%
CCLA Diversification Fund	(78,743)	-4.10%	60,910	3.07%	(177,974)	-9.86%	151,682	7.76%	154,588	7.32%
Total	(36,146)		(37,327)		(938,874)		747,460		670,548	

									Full Year forecast at 31.12.21	
Net Yield	17/18	17/18	18/19	18/19	19/20	19/20	20/21	20/21	21/22	21/22
	£	%	£	%	£	%	£	%	£	%
CCLA Property Fund	387,626	9.06%	183,140	4.28%	97,298	2.32%	150,030	3.61%	671,738	14.38%
Schroders Bond Fund	54,687	1.88%	72,801	2.54%	(200,774)	-7.90%	494,503	17.00%	134,545	4.61%
UBS Multi Asset Fund	46,243	1.58%	66,832	2.33%	(210,235)	-8.34%	396,856	14.29%	127,477	4.60%
CCLA Diversification Fund	(16,011)	-0.83%	127,940	6.45%	(111,690)	-6.19%	213,751	10.93%	209,188	9.91%
Total	472,545		450,713		(425,401)		1,255,139		1,142,948	
									31.11.21	
Peer to Peer Investment Funding Circle Carrying Value	17/18	17/18	18/19	18/19	19/20	20/20	20/21	20/21	20/21	20/21
	£	%	£	%	£	%	£	%	£	%
	2,075,341		2,056,664		1,831,028		863,160		409,576	
Interest Paid by Borrowers	181,014		184,654		193,170		127,982		54,852	
Less FC Service fee	(19,668)		(19,729)		(19,611)		(12,462)		(5,166)	
Promotions/Transfer payment					470		0		0	
Bad Debts	(61,288)		(111,152)		(127,649)		(80,881)		(25,432)	
Recoveries	14,780		27,428		30,253		42,431		54,750	
Net Yield	114,838	5.53%	81,201	3.95%	76,634	4.19%	77,070	8.93%*	79,003	12.41%
Provisions for future losses	0		(10,000)							

*Funding Circle Net yield December 2021 - as principal has been withdrawn throughout the year this has been calculated as net earnings against the average of the opening and closing value. Note there was a large recovery received in June 2021 (£38,494) which has inflated this yield. Excluding this recovery, the yield would be 6.4%

Annual Minimum Revenue Provision (MRP) Policy Statement 2022/23

Where the Council finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there has been no statutory minimum previous to 2017/18. The Local Government Act 2003 requires the Council to have regard guidance issued by the Department for Levelling Up, Housing and Communities Guidance on Minimum Revenue Provision.

The broad aim of the DLUPHC Guidance is to ensure that debt is repaid over a period that is either reasonably commensurate with that over which the capital expenditure provides benefits, or, in the case of borrowing supported by revenue grant, reasonably commensurate with the period implicit in the determination of that grant.

DLUHC regulations have been issued which require the Full Council to approve the MRP Policy Statement in advance of each year. A variety of options are provided to councils, so long as there is a prudent provision.

The Council's MRP policy will be Asset Life Method. This basis is subject to review and changes in line with the Councils Treasury Management Strategy and approved Prudential Indicators which are revised annually.

Capital expenditure incurred during 2022/23 will be fully subject to a MRP charge from 2024/25 onwards or in the financial year after the asset becomes operational whichever is the latest. This ensures that MRP is only charged to the first, full operational year of the asset's life.

The Council is recommended to approve the following MRP Policy Statement:

*For **all** unsupported borrowing (General Fund) the MRP Policy will be; Asset Life – Annuity Method, in order to better match MRP to the period of time that the assets are expected to generate a benefit to the Council. (The previous MRP Policy method was Asset Life – Straight Line Method for internal borrowing). Moving from straight line to annuity makes for a more even spread of costs over the life of the assets since interest costs (or investment income foregone) will be higher at the start of the loan and lower at the end. Repaying principal on a straight-line basis therefore unnecessarily front-loads the overall cost.*

There is no requirement on the HRA to make a minimum revenue provision but there is a requirement for a charge for depreciation to be made.

Appendix C – Strategy & Resources Updated Budget for 2021/22 from that approved by Full Council in February 2021

	Feb 2021 Budget Papers 2021/22 £	Corporate items £	Accounting Items £	Case Workers £	Organisation alignment £	Other committees £	Virements £	Updated 2021/22 Budget £
Asset Management					159,200		159,200	159,200
Communities Executive Projects					106,900		106,900	106,900
Customer Services	368,300	130,400		63,800	82,900		277,100	645,400
Emergency Planning (& Community Safety)	10,300			23,700	192,200		215,900	226,200
Office Services	420,700	250,000	(206,800)		(143,800)		(100,600)	320,100
Local Taxation incl Support (now known as Revenues and Benefits Service)	191,200					3,200	3,200	194,400
Wellbeing Prescription	0						0	0
Director of Communities and Housing	990,500	380,400	(206,800)	87,500	397,400	3,200	661,700	1,652,200
Democratic Functions	1,190,765	(224,078)			(400,087)		(624,165)	566,600
Human Resources	417,500	100,000		69,500			169,500	587,000
Information Technology	1,309,350	400,000	(511,150)	129,400			18,250	1,327,600
Leadership Team				176,000	194,387		370,387	370,387
Legal Services	346,400			98,500	36,000	49,700	184,200	530,600
Monitoring Officer and Head of Legal Services	3,264,015	275,922	(511,150)	473,400	(169,700)	49,700	118,172	3,382,187
Financial Services	547,600	81,000		221,300	53,400		355,700	903,300
Chief Financial Officer	547,600	81,000	0	221,300	53,400	0	355,700	903,300
Communications	0				400,700		400,700	400,700
Chief Executive	0	0	0	0	400,700	0	400,700	400,700
Case Officers	589,600	462,700		(881,400)		(170,900)	(589,600)	0
Community Support	69,900				(69,900)		(69,900)	0
Policy Support & Economic Development	512,700			99,200	(611,900)		(512,700)	0
Pensions	312,101	(312,101)					(312,101)	0
Services reassigned	1,484,301	150,599	0	(782,200)	(681,800)	(170,900)	(1,484,301)	0
Resources & Support Services	6,286,416	887,921	(717,950)	0	0	(118,000)	51,971	6,338,387
Corporate Items:								
Pension - Actuarial top up, Added Years, & Compensation		1,489,301					1,489,301	1,489,301
Interest Payable	780,700	381,900					381,900	1,162,600
Minimum Revenue Provision	535,900	335,100					335,100	871,000
Write Offs and Bad Debt Provision		22,400					22,400	22,400
Property Income	(905,010)	10,500				(14,900)	(4,400)	(909,410)
Investment Income	(690,200)	(727,500)					(727,500)	(1,417,700)
Non GF Support recharges & Bank charges		(1,904,249)					(1,904,249)	(1,904,249)
Contingency		116,811					116,811	116,811
Contribution to / (from) Reserves	792,133	7,867					7,867	800,000
Budget Gap due to Pension Provisions ¹		(920,500)					(920,500)	(920,500)
<u>Reassigned:</u>								
Transactions with HRA	(300,449)	300,449					300,449	0
Depreciation	(1,635,150)		717,950			917,200	1,635,150	0
Corporate Items	(1,422,076)	(887,921)	717,950	0	0	902,300	732,329	(689,747)
Strategy & Resources	4,864,340	0	0	0	0	784,300	784,300	5,648,640

Note 1: The "Budget Gap due to Pension Provisions" line appears in this Appendix as a credit/income/negative budget. When the 2021/22 budget was set, the budget for pensions was inadequate as a result of being incorrectly reduced (netted down) by £920,500. The proposed virements create an adequate budget for pension costs by reversing out the error and showing the pension budget and the gap in gross terms. This leaves £920,500 showing as a gap to be resolved - a negative figure. Appendix B includes a pressure for £917,000 to resolve the gap and remove the credit budget (the small difference of £3,500 being the net pressure after minor adjustments).

Appendix D – 2022/23 Revenue Budget Movements, including virements, savings and pressures allocated as part of Tranche 1

STRATEGY AND RESOURCES		2022/23 £000	2023/24 £000	Total £000
Brought forward budget		6,338	6,294	

Virements		Virement		
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Virements	£10k from property income to deal with Quadrant house leases volumes	10	0	10
Total Virements		10	0	10

Pressures		Pressure		
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Service Demands	Corporate reduction in expenses	(30)	(10)	(40)
Service Demands	Legal online subscriptions	10	0	10
Service Demands	Mod.gov system licences	12	0	12
Service Demands	Agresso licences	4	0	4
Service Demands	Audit fee pressure	5	0	5
Service Demands services - subtotal		1	(10)	(9)
People and Enabling services	Review Housing Revenue Account and General Fund allocations	0	150	150
People and Enabling services	Joint Working Agreement with SCC Finance	70	0	70
People and Enabling services	Redeployment of 1 Full Time Equivalent from the Facilities team to a Trainee Community Surveyor Role	(33)	0	(33)
People and Enabling services	Rev and Bens Inspector for local taxes discounts and exemptions	35	0	35
People and Enabling services - subtotal		72	150	222
Total Pressures		73	140	213

Savings		Saving		
Theme	Description	2022/23 £000	2023/24 £000	Total £000
People and Enabling services	Identifying General Fund posts which could be not recruited to	(22)	0	(22)
People and Enabling services	Identifying opportunities to reduce the staff expenses and training budgets	(18)	0	(18)
People and Enabling services	Stop the current purchase of My Staff Shop	(0)	0	(0)
People and Enabling services	Reduce the provision of Health Insurance provided to TDC Employees	(8)	0	(8)
People and Enabling services	Introduce chat bots and live agent chat and Customer Service efficiencies	0	(65)	(65)
People and Enabling services	Identifying opportunities to reduce consultancy and interim spend	0	(5)	(5)
People and Enabling services - subtotal		(48)	(70)	(117)
Service Efficiency	Use of the Town Hall	(50)	(50)	
Service Efficiency	Tandridge Magazine	(20)	0	(20)
Service Efficiency	Consolidate Facilities Management/Housing contracts	0	(2)	(2)
Service Efficiency	Reduce Mobile Telephony in line with usage	(10)	0	(10)
Service Efficiency - subtotal		(80)	(52)	(132)
Total Savings		(128)	(122)	(250)

Net movement for committee budget		(45)	19	(26)
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Indicative Budget Requirement		6,294	6,312	
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Note: for 2023/24 Pressures are indicative only at this stage and savings are those which are a continuation of those identified for delivery in 2022/23. These will be reviewed as part of the annual budget setting cycle for 2023/24.

CORPORATE ITEMS		2022/23 £000	2023/24 £000	Total £000
Brought forward budget		(690)	(576)	

Virements

Theme	Description	Virement		
		2022/23 £000	2023/24 £000	Total £000
Virements	£10k from property income to deal with Quadrant house leases volumes	(10)	0	(10)
Total Virements		(10)	0	(10)

Pressures

		Pressure		
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Pressures held on behalf of other committees				
People and Enabling services	Tranche 2 - Staffing Increments	193	85	278
Service Demands	Tranche 2 - Contract and utilities Inflation	174	96	270
Pressures held on behalf of other committees - subtotal		367	181	548
Pressures held in Corporate Items				
Corporate items	Pensions Provision	917	98	1,015
Corporate items	Invest to save funding	0	30	30
Corporate items	Interest received	20	0	20
Corporate items	Minimum Revenue Provision	308	188	496
Corporate items	Contingency & Reserves	(600)	333	(267)
Corporate items	Removal of one-off Freedom Leisure support	(100)	0	(100)
Corporate Items - subtotal		545	649	1,194
Service Demands	Property & Investment Income	185	0	185
Service Demands	Debt write off and appropriate budget for write offs	0	100	100
Service Demands	Income equalisation reserve	(185)	100	(85)
Service Demands - subtotal		0	200	200
Pressures held in Corporate Items - subtotal		545	849	1,394
Total Pressures		911	1,030	1,942

Savings

		Saving		
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Savings held on behalf of other committees				
People and Enabling services	Tranche 2 - Introduce a Vacancy Factor in staff budgets	(200)	0	(200)
Tranche 2 - subtotal		(200)	0	(200)
Twin Track Accelerated Savings	Tranche 3 - Accelerate 23-24 Twin Track opportunities - Fees and Charges (£42k), Service Efficiency (£29k) and People and Enabling services (£79k)	(42)	42	0
		(29)	29	0
		(79)	79	0
Tranche 3 - Twin Track Accelerated Savings - subtotal		(150)	150	0
People and Enabling services	Tranche 3 - Enabling services / back office review	(200)	(200)	(400)
People and Enabling services	Tranche 3 - Review of staff increments, terms and conditions and reward policy	(25)	(75)	(100)
Tranche 3 - People and Enabling services - subtotal		(225)	(275)	(500)
Service Efficiency	Tranche 3 - Improve Commercial Value from External Spend	(75)	(75)	(150)
Tranche 3 - Service Efficiency subtotal		(75)	(75)	(150)
Tranche 3 - subtotal		(450)	(200)	(650)
Savings held on behalf of other committees - subtotal		(650)	(200)	(850)
Savings held in Corporate Items				
Fees and Charges	Full review of all Recharges to and from the General Fund	(85)	(100)	(185)
Fees and Charges	Increase to Building Control Income	0	(112)	(112)
Fees and Charges	Increase Shared Service recharges in line with actual costs incurred	(40)	0	(40)
Fees and Charges - subtotal		(125)	(212)	(337)
Service Efficiency	Improvements to Building Control Productivity	(12)	(12)	(25)
Service Efficiency - subtotal		(12)	(12)	(25)
Savings held in Corporate Items - subtotal		(137)	(224)	(362)
Total Savings		(787)	(424)	(1,212)
Net movement for committee budget		114	606	720
Indicative Budget Requirement		(576)	30	

Appendix E

CAPITAL PROGRAMME 2021/22 TO 2024/25 - Strategy & Resources

COMMITTEE SCHEMES	Current Programme 2021/22 £	Estimated Programme 2022/23 £	Estimated Programme 2023/24 £	Estimated Programme 2024/25 £	Total Programme 2021-25 £
Strategy & Resources					
Current Continuing Programme					
Council Offices Major Works Programme	25,000	0	0		25,000
IT - Hardware/infrastructure/Projects	680,600	228,000	271,500		1,180,100
Quadrant House	5,440,000	0	0		5,440,000
Land / Asset Development	0	0	0		0
Total Current Continuing Programme	6,145,600	228,000	271,500	0	6,645,100
Revisions and New Bids					
Council Offices Major Works Programme		50,000	25,000	25,000	100,000
IT - Hardware/infrastructure/Projects			(116,000)	257,000	141,000
Quadrant House	(125,000)				(125,000)
Land / Asset Development		181,000			181,000
Croydon Road Regeneration (Part CIL) ¹	125,000	1,325,000			1,450,000
Total Revisions and New Bids	0	1,556,000	(91,000)	282,000	1,747,000
Proposed Programme					
Council Offices Major Works Programme	25,000	50,000	25,000	25,000	125,000
IT - Hardware/infrastructure/Projects	680,600	228,000	155,500	257,000	1,321,100
Quadrant House	5,315,000	0	0	0	5,315,000
Land / Asset Development	0	181,000	0	0	181,000
Croydon Road Regeneration (Part CIL) ¹	125,000	1,325,000	0	0	1,450,000
Total Proposed Programme	6,145,600	1,784,000	180,500	282,000	8,392,100

Note 1: Croydon Road Regeneration is funded from £950k CIL, £300k LEP, £100k Parish Council Contribution and £100k Caterham BID

CIL – The Community Infrastructure Levy (the 'levy') is a charge which can be levied by local authorities on new development in their area. It is an important tool for local authorities to use to help them deliver the infrastructure needed to support development in their area.

LEP - Local Enterprise Partnerships (LEPs) are voluntary partnerships between local authorities and businesses, set up in 2011 by the Department for Business, Innovation and Skills to help determine local economic priorities and lead economic growth and job creation within the local area

BID - Business Improvement District is a defined area in which a levy is charged on all business rate payers in addition to the business rates bill. This levy is used to develop projects which will benefit businesses in the local area.

Appendix F - Subjective Revenue Budgets from 2020/21 to 2023/24

	2020/21		2021/22	2022/23	2023/24
	Annual Budget £k	Outturn £k	Annual Budget £k	Annual Budget ¹ £k	Estimate ² £k
Legal Services	303	386	531	551	551
Human Resources	436	340	587	543	543
Leadership Team	619	339	370	350	335
Information Technology	1,348	1,175	1,328	1,328	1,328
Democratic Services	461	434	567	564	564
Communications	331	304	401	381	381
Financial Services	697	721	903	996	996
Office Services	226	238	320	237	187
Asset Management	211	171	159	159	159
Revenues & Benefit Services	(25)	7	194	201	349
Communities Executive Projects	416	370	107	107	107
Customer Services	566	530	645	645	581
Emergency Planning & Community Safety	90	74	226	231	231
Wellbeing Prescription	0	0	0	0	0
Covid-19 - Sales, Fees and Charges Reimbursement	(4)	(9)	0		
Case workers ³	951	964			
Land Charges and Street Naming ⁴	0	55			
Strategy & Resources	6,627	6,100	6,338	6,294	6,312

	2020/21		2021/22	2022/23	2023/24
	Annual Budget £k	Outturn £k	Annual Budget £k	Annual Budget ¹ £k	Estimate ² £k
Interest Payable	1,915	1,137	1,163	1,163	1,163
Interest Receivable & Investment Income	(2,756)	(1,507)	(1,418)	(1,498)	(1,498)
Property Income	(989)	(584)	(920)	(745)	(745)
Non GF Support recharges & Bank charges	(1,753)	(1,889)	(1,894)	(2,026)	(2,221)
Minimum Revenue Provision (MRP)	630	782	871	1,179	1,367
Pension - Actuarial top up, Added Years, & Compensation	1,639	1,368	1,489	1,485	1,583
Pension provisions	(920)	0	(921)	0	0
Write Offs and Bad Debt Provision	22	83	22	22	122
Pressures and Saving on behalf of committees ⁵				(288)	(307)
Contribution to Income Equalisation Reserve	0	250	100	(85)	15
General Fund Balances	0	0	700	100	350
Partnership & Transformation Reserve	0	0	0	0	0
Contingency	(15)	0	117	117	200
Corporate Items	(2,227)	(359)	(690)	(576)	30

Note 1: The Annual budget will be represented, to the committee in March 2022, when the Corporate Items Pressures and Savings have been distributed

Note 2: These include the indicative pressures and savings for the committees

Note 3: In the Line by Line review to S&R on 11th January – Case Workers were vired to the relevant services to support services.

Note 4: Land Charges and Street Naming has been transferred to Planning Policy

Note 5: These are the pressures and savings to be distributed to the relevant committees in March. The Benefits Board will review the savings delivery plans, and subsequently inflation and increments will be aligned

Appendix G – Parish Council Tax Precepts

2021-22 Precept £	2021/22 Band D	Parish	2022-23 Precept £	2022/23 Band D	Change in Band D	% Change	
40,000	£29.86	Bletchingley	40,320	£29.85	-£0.01	-0.03%	Note 2
123,430	£64.08	Burstow	125,440	£64.08	£0.00	0.00%	Note 2
108,339	£21.07	Caterham Hill	108,340	£20.97	-£0.10	-0.47%	Note 6
65,000	£17.09	Caterham Valley	65,000	£17.12	£0.03	0.18%	Note 7
31,364	£32.63	Chaldon Village	32,000	£32.73	£0.10	0.31%	Note 4
19,046	£46.14	Chelsham & Farleigh	20,427	£49.46	£3.32	7.20%	Note 3
15,600	£91.23	Crowhurst	15,600	£90.02	-£1.21	-1.33%	Note 6
55,000	£32.56	Dormansland	55,020	£33.18	£0.62	1.90%	Note 7
24,000	£20.51	Felbridge	24,000	£20.51	£0.00	0.00%	Note 8
67,633	£27.08	Godstone	67,634	£26.88	-£0.20	-0.74%	Note 6
25,250	£54.89	Horne	29,037	£63.65	£8.76	15.96%	Note 5
33,315	£16.45	Limpsfield	33,315	£16.23	-£0.22	-1.34%	Note 6
60,000	£30.91	Lingfield	60,000	£30.65	-£0.26	-0.84%	Note 6
65,685	£53.69	Nutfield	65,690	£52.76	-£0.93	-1.73%	Note 6
19,080	£55.85	Outwood	19,300	£55.84	-£0.01	-0.02%	Note 2
50,000	£9.89	Oxted	50,000	£9.83	-£0.06	-0.61%	Note 6
15,000	£45.22	Tandridge	18,000	£53.49	£8.27	18.29%	Note 4
51,000	£57.67	Tatsfield	55,000	£62.08	£4.41	7.65%	Note 4
0	£0.00	Titsey	0	£0.00	£0.00		Note 1
78,450	£19.73	Warlingham	89,980	£22.42	£2.69	13.63%	Note 4
41,795	£22.26	Whyteleafe Village	50,209	£26.66	£4.40	19.77%	Note 4
44,080	£37.16	Woldingham	46,284	£38.33	£1.17	3.15%	Note 4
1,033,067		Total for Parish	1,070,596				
	£26.86	Average Band D		£27.67	£0.80	2.99%	

Note for reasons of precept /Band D change:

- 1: No change
- 2: Precept increased = Tax base growth only
- 3: Precept increased = Increase in Band D and Tax Base unchanged
- 4: Precept increased = Increase in Band D and Tax Base growth
- 5: Precept increased = Increase in Band D charged and Tax base contraction
- 6: Precept unchanged = Tax base growth resulting in Reduction in Band D
- 7: Precept unchanged = Tax Base contraction resulting in Increase in Band D
- 8: Precept unchanged = Tax Base and Band D unchanged

Overall, the tax base has increased generating £7k of extra council tax for the parishes. Increasing the band D figures generates £30k.

Appendix H - Projected Earmarked Reserves and Balances 2021/22 to 2023/24

The Council holds a number of Earmarked Reserves for various purposes, which are listed below:

General Fund essential Reserves for financial prudence:

- i) General Fund Balance:** To cover the day to day working balance requirements of the General Fund.
- ii) General Contingency:** Contributions from revenue put aside to cover in-year general unbudgeted pressures in services.
- iii) Local Taxation Equalisation Reserve (previously Business Rates Equalisation Reserve):** Set up to level out Business Rates and Council tax performance (reflected in the Collection Fund) across financial years and allay the risk of erosion due to the impact of economic downturn and provide for investment in the local economy.

General Fund Reserves to finance the Capital Programme

- iv) Capital Receipts Reserve:** Holds the proceeds from the disposal of land or other assets, which are restricted by statute from being used other than to fund new capital expenditure or to be set aside to finance historical capital expenditure.
- v) Revenue Contributions to Capital Reserve:** General Fund Revenue contributions from previous years to be used to support the future capital programme.
- vi) Capital Grants and Contributions Reserve:** This Reserve holds grants from Central Government which have been held in Reserve as expenditure in relation to the grant has yet to be incurred.
- vii) TCS Renewals Fund:** Funding for future vehicle replacements.

General Fund Earmarked Reserves for specific uses

- viii) Income Equalisation Reserve:** Set up to smooth rental income and investment interest income performance across financial years. This Reserve is being built up for use to cover any shortfall in the budget for reductions in rental income due to voids or reductions in the annual amount of investment income interest received.
- ix) Community Infrastructure Levy Administration Reserve:** To be spent on the administration of the levy.
- x) Section 31 Reserve –** Holding the balance of COVID-19 Section 31 grants to meet future collection fund account movements as the COVID-19 spreadable impact is unwound
- xi) Local Plan Reserve –** Planning Reserve to support the delivery of the Local Plan and other general Planning related activities (including £130k Homes England money)

- xii) Building Control Reserve:** Holds the Council's share of accumulated surplus on fee-earning building control operations and will be used to offset expenditure in future years in accordance with statutory requirements.
- xiii) EU Exit Preparation Reserve:** Government funding received in 2018/19 and 2019/20 and put aside to fund costs associated with leaving the European Union. If the Reserve is not utilised in 2021/22 – it will be transferred to the general fund.
- xiv) Care & Repair Reserve:** Funds put aside to cover future costs of the Care & Repair service.
- xv) Local Land Charges Reserve:** In line with the Lord Chancellor's amendment to the Local Land Charges Act 1975 (command 7026) the Council sets its fees on a cost recovery basis (over a three-year cycle) with any surpluses held in an earmarked Reserve for this purpose.
- xvi) Neighbourhood Plan Reserve:** Funds put aside to help fund the cost of the Neighbourhood plan in future years.
- xvii) Community Safety:** Funding received and put aside to fund future service costs.
- xviii) Community Infrastructure Levy (CIL):** This Reserve holds the CIL funds received from developers and waiting to be spent. CIL is a charge which can be levied by local authorities on all new development in their area, including new homes, with the aim of supporting local infrastructure such as such as roads and transport, education, medical, sport and recreation facilities.
- xix) Disabled Facility Grants (DFG) Reserve:** Holds the balance of ringfenced DFG grant that has been received in previous years but not yet spent.

Housing Revenue Account Reserves

- xx) HRA Working Balance:** To cover the day to day working balance requirements of the HRA.
- xxi) HRA Major Repairs Reserve:** Established as a requirement of HRA legislation. This Reserve is used to fund capital expenditure on repairs and maintenance of the HRA housing stock.
- xxii) HRA New Build Reserve:** Underspends from HRA revenue are held in this Reserve to help fund future expenditure on the Council House Building Programme.
- xxiii) HRA Repairs Reserve:** Established to meet the cost of expenditure on major repairs and enhancement in the HRA. This Reserve is in addition to the Major Repairs Reserve and can be used to fund any unforeseen capital expenditure.
- xxiv) HRA Capital Receipts Reserve:** To hold capital receipts received from the sale of HRA land and buildings for the purpose of funding future capital expenditure.

xxv) Right To Buy New Provision Receipts: To hold Right to Buy receipts that the Council has been permitted to retain provided they are spent on the provision of social housing, are spent within 3 years, and do not constitute more than 30% of the funding of the scheme being developed.

	Opening Balance 2021/22 £000	Transfers £000	Opening Balance 2022/23 £000	Transfers £000	Opening Balance 2023/24 £000	Transfers £000	Closing Balance 2023/24 £000
General Fund Essential Reserves for Financial Prudency							
General Fund Balance	2,772	0	2,772	0	2,772	250	3,022
General Contingency	0	0	0	117	117	200	317
Local Taxation Equalisation Reserve	255	0	255	0	255	0	255
Sub Total - Working Balance	3,027	0	3,027	117	3,144	450	3,594
General Fund Reserves to Finance the Capital Programme							
Capital Receipts Reserve	1,337	(634)	703	(703)	0	318	318
Revenue Contributions to Capital	68	0	68	0	68	0	68
Capital Grants & Contributions	30	0	30	0	30	0	30
TCS Renewals Fund	30	(30)	0	0	0	0	0
Sub Total - Working Balance	1,465	(664)	801	(703)	98	318	416
General Fund Earmarked Reserves for Specific Uses							
Income Equalisation Reserve	400	0	400	(185)	215	100	315
Community Infrastructure Admin	669	0	669	0	669	0	669
Section 31 Reserve	5,980	(4,500)	1,480	(1,480)	0	0	0
Local Plan Reserve	682	(130)	552	0	552	0	552
Building Control Reserve	56	0	56	0	56	0	56
EU Exit Preparation Reserve	52	0	52	0	52	0	52
Care & Repair Reserve	14	0	14	0	14	0	14
Local Land Charges Reserve	39	0	39	0	39	0	39
Neighbourhood Plan Reserve	26	0	26	0	26	0	26
Community Safety Reserve	0	0	0	0	0	0	0
Community Infrastructure Levy	5,789	(17)	5,772	(1,617)	4,155	500	4,655
Disabled Facility Grants Reserve	644	104	748	62	810	62	872
Sub Total - Working Balance	14,351	(4,543)	9,808	(3,220)	6,588	662	7,250
Sub Total - General Fund	18,843	(5,207)	13,636	(3,806)	9,830	1,430	11,260
Housing Revenue Account Reserves							
HRA Working Balance	750	0	750	0	750	0	750
HRA Major Repairs Reserve	2,046	61	2,107	0	2,107	0	2,107
HRA New Build Reserve	2,830	(1,137)	1,693	(82)	1,611	(82)	1,528
HRA Repairs Reserve	1,140	(584)	556	(42)	514	(42)	473
HRA Capital Receipts Reserve	0	0	0	0	0	0	0
Right To Buy New Provision Receipts	2,044	(700)	1,344	0	1,344	0	1,344
Sub Total - HRA	8,810	(2,360)	6,450	(124)	6,326	(124)	6,202
Grand Total (GF & HRA)	27,653	(7,567)	20,086	(3,930)	16,156	1,306	17,462

Appendix I - Overall Revenue Budget 2022/23 to 2024/25

Community Services

	2020/21		2021/22	2022/23	2023/24
	Annual Budget £k	Outturn £k	Annual Budget £k	Annual Budget ¹ £k	Estimate ² £k
Salaries	2,235	2,087	1,363	1,363	1,363
Car Parking-On Street	0	52	(100)	(25)	(25)
Car Parking-Off Street	(58)	98	(64)	(14)	(22)
Hackney Carriage/Private Hire	(18)	(0)	(18)	(18)	(18)
Leisure & Community Grants	230	212	260	260	260
Waste Services	3,077	3,094	2,023	1,877	1,904
Environmental Services	298	304	294	278	263
Cesspool Services	(107)	(114)	(109)	(109)	(109)
All Operational Services	(1,109)	(865)	(172)	(152)	(152)
Parks and Open Spaces	566	590	500	519	521
Streets & Public Conveniences	10	29	16	(4)	(67)
Covid-19 - Sales, Fees and Charges Reimbursement		(159)			
Community Services	5,125	5,328	3,993	3,975	3,918

Housing General Fund

	2020/21		2021/22	2022/23	2023/24
	Annual Budget £k	Outturn £k	Annual Budget £k	Annual Budget ¹ £k	Estimate ² £k
Salaries	776	661	524	524	524
Meadowside Mobile Homes	(116)	(137)	(120)	(130)	(120)
Westway	100	123	100	50	0
Private Sector Enabling	64	53	71	71	71
Housing of the Homeless	(60)	(75)	(61)	(61)	(61)
Other Housing Renewal Functions	60	55	55	55	55
Syrian Refugees	15	(0)	15	15	15
Afghan Refugees	0	0	0	10	10
Redstone House	(49)	(48)	(49)	0	0
Housing Benefits	(193)	(132)	(69)	(69)	(69)
Care In The Community	1	1	1	1	1
Other Variances less than £10k	0	(51)			
Alarm Systems	(163)	(160)			
Housing General Fund	435	291	469	468	428

Planning Policy

	2020/21		2021/22	2022/23	2023/24
	Annual Budget £k	Outturn £k	Annual Budget £k	Annual Budget ¹ £k	Estimate ² £k
Planning Applications & Advice	167	428	661	361	361
Planning Strategy & Policy Guidance	368	330	294	294	294
Appeals	0	0	0	40	80
Enforcement	173	101	50	224	224
Tree Preservation & Advice	1	1	0	92	92
Community Infrastructure Levy (CIL)	0	0	0	0	0
Local Development Plan - Evidence	621	(82)	174	174	174
Transfer to/from Neighbourhood Plan Reserve	8	28	8	8	8
Covid-19 - Sales, Fees and Charges Reimbursement		(97)			
Land Charges and Street Naming 3			(3)	(3)	(3)
Planning Policy	1,338	709	1,185	1,190	1,230

Strategy and Resources

	2020/21		2021/22	2022/23	2023/24
	Annual Budget	Outturn	Annual Budget	Annual Budget ¹	Estimate ²
	£k	£k	£k	£k	£k
Legal Services	303	386	531	551	551
Human Resources	436	340	587	543	543
Leadership Team	619	339	370	350	335
Information Technology	1,348	1,175	1,328	1,328	1,328
Democratic Services	461	434	567	564	564
Communications	331	304	401	381	381
Financial Services	697	721	903	996	996
Office Services	226	238	320	237	187
Asset Management	211	171	159	159	159
Revenues & Benefit Services	(25)	7	194	201	349
Communities Executive Projects	416	370	107	107	107
Customer Services	566	530	645	645	581
Emergency Planning & Community Safety	90	74	226	231	231
Wellbeing Prescription	0	0	0	0	0
Covid-19 - Sales, Fees and Charges	0	55	0		
Reimbursement					
Case workers ⁴	951	964			
Land Charges and Street Naming ³	(4)	(9)			
Strategy & Resources	6,627	6,100	6,338	6,294	6,312

	2020/21		2021/22	2022/23	2023/24
	Annual Budget	Outturn	Annual Budget	Annual Budget ¹	Estimate ²
	£k	£k	£k	£k	£k
Interest Payable	1,915	1,137	1,163	1,163	1,163
Interest Receivable & Investment Income	(2,756)	(1,507)	(1,418)	(1,498)	(1,498)
Property Income	(989)	(584)	(920)	(745)	(745)
Non GF Support recharges & Bank charges	(1,753)	(1,889)	(1,894)	(2,026)	(2,221)
Minimum Revenue Provision (MRP)	630	782	871	1,179	1,367
Pension - Actuarial top up, Added Years, & Compensation	1,639	1,368	1,489	1,485	1,583
Pension provisions	(920)	0	(921)	0	0
Write Offs and Bad Debt Provision	22	83	22	22	122
Pressures and Saving on behalf of committees ⁵				(288)	(307)
Contribution to Income Equalisation Reserve	0	250	100	(85)	15
General Fund Balances	0	0	700	100	350
Partnership & Transformation Reserve	0	0	0	0	0
Contingency	(15)	0	117	117	200
Corporate Items	(2,227)	(359)	(690)	(576)	30

Overall	11,297	12,068	11,295	11,351	11,918
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Funding	(11,297)	(12,954)	(11,295)	(11,351)	(11,044)
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Overall (Surplus) / Gap	(885)	0	0	874
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Note 1: The Annual budget will be represented, to the Committee in March 2022, when the Corporate Items Pressures and Savings have been distributed

Note 2: These include the indicative pressures and savings for the Committees

Note 3: Land Charges and Street Naming has been transferred to Planning Policy

Note 4: In the Line by Line Review - Case Workers were vired to the relevant services

Note 5: These are the pressures and savings to be distributed to the relevant Committees as part of Tranche 2 and Tranche 3. The Benefits Board will review the savings delivery plans and inflation and increments will be aligned

Appendix J – Summary Movement and List of Pressures and Savings by Committee

Note: for 2023/24 Pressures are indicative only at this stage and savings are those which are a continuation of those identified for delivery in 2022/23. These will be reviewed as part of the annual budget setting cycle for 2023/24.

COMMUNITY SERVICES

		2022/23 £000	2023/24 £000	Total £000
Brought forward budget		3,993	3,975	
Pressures				
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Service Demands	Trees – Increase in provision for Ash die back	20	20	40
Service Demands	Playground inspection and maintenance contract (Jul 2021)	8	0	8
Service Demands	Increased net costs of Handy Man service	20	0	20
Service Demands - subtotal		48	20	68
Fees and Charges	Bulky waste collection volumes are below initial estimates	39	0	39
Fees and Charges	Parking and Penalty Charge Notice revenue is down in 2021-22 and expected to continue into 2022-23	125	0	125
Fees and Charges	Additional recycling credits	(93)	50	(43)
Fees and Charges - subtotal		71	50	121
Total Pressures		119	70	189
Savings				
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Service Efficiency	Mechanical Sweeper Utilisation	(20)	0	(20)
Service Efficiency	Move to fully cashless at Car Parks	0	(8)	(8)
Service Efficiency	Alteration to Specifications (Frequencies) and task approach for Parks activities	0	(10)	(10)
Service Efficiency	Through consolidating the lot structure, drive economies of scale	0	(25)	(25)
Service Efficiency	Route Mapping Exercise for Street Cleansing Service	0	(38)	(38)
Service Efficiency	Efficiency and income improvement on various regulatory services	(16)	(16)	(32)
Service Efficiency - subtotal		(36)	(97)	(133)
Fees and Charges	Increase Garden Waste charges	(64)	(23)	(87)
Fees and Charges	Charge schools for recycling collections	(25)	0	(25)
Fees and Charges	Tandridge Commercial Services works to Housing - Full cost recovery	(9)	0	(9)
Fees and Charges	Charge for contaminated Bin Clearances	(2)	0	(2)
Fees and Charges	General Maintenance Works to Housing - Full cost recovery	0	(6)	(6)
Fees and Charges	Review of lease at Parks Cafes	0	(2)	(2)
Fees and Charges - subtotal		(100)	(31)	(131)
Total Savings		(136)	(127)	(263)
Net movement for committee budget		(17)	(57)	(74)
Indicative Budget Requirement		3,975	3,918	

HOUSING GENERAL FUND

		2022/23 £000	2023/24 £000	Total £000
Brought forward budget		469	468	
Pressures				
		Pressure		
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Service Demands	Afghan refugees – Net funding pressure	10	0	10
Service Demands	Redstone – sale of the property / affordable housing – loss of rent	49	0	49
Total Pressures		59	0	59
Savings				
		Saving		
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Fees and Charges	Reduce funding for Westway Centre (Douglas/Broughton) as per the lease	(50)	(50)	(100)
Fees and Charges	Increase Meadowside Mobile Home Sales	(10)	10	0
Total Savings		(60)	(40)	(100)
Net movement for committee budget		(1)	(40)	(41)
Indicative Budget Requirement		468	428	

PLANNING POLICY

		2022/23 £000	2023/24 £000	Total £000
Brought forward budget		1,185	1,190	
Pressures				
		Pressure		
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Service Demands	Allowance for planning appeals	40	40	80
Service Demands - subtotal		40	40	80
Fees and Charges	Risk to pre-application income budget	15	0	15
Fees and Charges	Additional planning fee income	(50)	0	(50)
Fees and Charges - subtotal		(35)	0	(35)
Total Pressures		5	40	45
Net movement for committee budget		5	40	45
Indicative Budget Requirement		1,190	1,230	

STRATEGY AND RESOURCES

	2022/23 £000	2023/24 £000	Total £000
Brought forward budget	6,338	6,294	

Virements

Theme	Description	Virement		
		2022/23 £000	2023/24 £000	Total £000
Virements	£10k from property income to deal with Quadrant house leases volumes	10	0	10
Total Virements		10	0	10

Pressures

Theme	Description	Pressure		
		2022/23 £000	2023/24 £000	Total £000
Service Demands	Corporate reduction in expenses	(30)	(10)	(40)
Service Demands	Legal online subscriptions	10	0	10
Service Demands	Mod.gov system licences	12	0	12
Service Demands	Agresso licences	4	0	4
Service Demands	Audit fee pressure	5	0	5
Service Demands services - subtotal		1	(10)	(9)
People and Enabling services	Review Housing Revenue Account and General Fund allocations	0	150	150
People and Enabling services	Joint Working Agreement with SCC Finance	70	0	70
People and Enabling services	Redeployment of 1 Full Time Equivalent from the Facilities team to a Trainee Community Surveyor Role	(33)	0	(33)
People and Enabling services	Rev and Bens Inspector for local taxes discounts and exemptions	35	0	35
People and Enabling services - subtotal		72	150	222
Total Pressures		73	140	213

Savings

Theme	Description	Saving		
		2022/23 £000	2023/24 £000	Total £000
People and Enabling services	Identifying General Fund posts which could be not recruited to	(22)	0	(22)
People and Enabling services	Identifying opportunities to reduce the staff expenses and training budgets	(18)	0	(18)
People and Enabling services	Stop the current purchase of My Staff Shop	(0)	0	(0)
People and Enabling services	Reduce the provision of Health Insurance provided to TDC Employees	(8)	0	(8)
People and Enabling services	Introduce chat bots and live agent chat and Customer Service efficiencies	0	(65)	(65)
People and Enabling services	Identifying opportunities to reduce consultancy and interim spend	0	(5)	(5)
People and Enabling services - subtotal		(48)	(70)	(117)
Service Efficiency	Use of the Town Hall	(50)	(50)	
Service Efficiency	Tandridge Magazine	(20)	0	(20)
Service Efficiency	Consolidate Facilities Management/Housing contracts	0	(2)	(2)
Service Efficiency	Reduce Mobile Telephony in line with usage	(10)	0	(10)
Service Efficiency - subtotal		(80)	(52)	(32)
Total Savings		(128)	(122)	(149)

Net movement for committee budget	(45)	19	(26)
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Indicative Budget Requirement	6,294	6,312
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CORPORATE ITEMS		2022/23 £000	2023/24 £000	Total £000
Brought forward budget		(690)	(576)	
Virements				
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Virements	£10k from property income to deal with Quadrant house leases volumes	(10)	0	(10)
Total Virements		(10)	0	(10)
Pressures				
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Pressures held in Corporate Items - Tranche 1				
Corporate items	Pensions Provision	917	98	1,015
Corporate items	Invest to save funding	0	30	30
Corporate items	Interest received	20	0	20
Corporate items	Minimum Revenue Provision	308	188	496
Corporate items	Contingency & Reserves	(600)	333	(267)
Corporate items	Removal of one-off Freedom Leisure support	(100)	0	(100)
Corporate Items - subtotal		545	649	1,194
Service Demands	Debt write off and appropriate budget for write offs	0	100	100
Service Demands	Property & Investment Income	185	0	185
Service Demands	Income equalisation reserve	(185)	100	(85)
Service Demands - subtotal		0	200	200
Pressures held in Corporate Items - subtotal		545	849	1,394
Pressures held on behalf of other committees - Tranche 2				
People and	Tranche 2 - Staffing Increments	193	85	278
Service Demands	Tranche 2 - Contract and utilities Inflation	174	96	270
Pressures held on behalf of other committees - subtotal		367	181	548
Total Pressures		911	1,030	1,942
Savings				
Theme	Description	2022/23 £000	2023/24 £000	Total £000
Savings held in Corporate Items - Tranche 1				
Fees and Charges	Full review of all Recharges to and from the General Fund	(85)	(100)	(185)
Fees and Charges	Increase to Building Control Income	0	(112)	(112)
Fees and Charges	Increase Shared Service recharges in line with actual costs incurred	(40)	0	(40)
Fees and Charges - subtotal		(125)	(212)	(337)
Service Efficiency	Improvements to Building Control Productivity	(12)	(12)	(25)
Service Efficiency - subtotal		(12)	(12)	(25)
Savings held in Corporate Items - subtotal		(137)	(224)	(362)
Savings held on behalf of other committees - Tranche 2				
People and Enabling services	Tranche 2 - Introduce a Vacancy Factor in staff budgets	(200)	0	(200)
Tranche 2 - subtotal		(200)	0	(200)
Twin Track Accelerated Savings	Tranche 3 - Accelerate 23-24 Twin Track opportunities - Fees and Charges (£42k), Service Efficiency (£29k) and People and Enabling services (£79k)	(42)		(42)
		(29)		(29)
		(79)		(79)
Tranche 3 - Twin Track Accelerated Savings - subtotal		(150)	0	(150)
People and Enabling services	Tranche 3 - Enabling services / back office review	(200)	(200)	(400)
People and Enabling services	Tranche 3 - Review of staff increments, terms and conditions and reward policy	(25)	(75)	(100)
Tranche 3 - People and Enabling services - subtotal		(225)	(275)	(500)
Service Efficiency	Tranche 3 - Improve Commercial Value from External Spend	(75)	(75)	(150)
Tranche 3 - Service Efficiency subtotal		(75)	(75)	(150)
Reduce 2023/24 new savings because £150k has been delivered in 2022/23*		0	150	150
Tranche 3 - subtotal		(450)	(200)	(800)
Total Savings		(787)	(424)	(1,162)
Net movement for committee budget		114	606	720
Indicative Budget Requirement		(576)	30	

* The table shows the new savings planned each year. Because £150k of savings are accelerated into 2022/23, the level of new savings for 2023/24 is reduced

Appendix K: Final Capital Programme

Final Capital Programme

Proposed Capital Programme	2022/23 £	2023/24 £	2024/25 £	Total 2022-25 £
Housing HRA				
Structural Works	855,000	830,000	838,300	2,523,300
Modernisation & Improvements	732,000	511,000	516,100	1,759,100
Energy Efficiency Works	559,500	546,000	551,500	1,657,000
Service Renewals	712,500	695,000	702,000	2,109,500
Void Works	425,000	425,000	429,300	1,279,300
Health & Safety	190,000	180,000	181,800	551,800
Adaptations for the Disabled	250,000	250,000	252,500	752,500
Essential Structural Works	185,000	185,000	186,900	556,900
Communal Services	30,000	30,000	30,300	90,300
Council House Building	7,586,100	7,824,100	1,109,400	16,519,600
HRA IT Hardware/infrastructure Projects	60,600	41,300	68,300	170,200
TOTAL HRA	11,585,700	11,517,400	4,866,400	27,969,500
Housing GF				
Disabled Facilities Grant	460,000	460,000	460,000	1,380,000
Total- Housing GF	460,000	460,000	460,000	1,380,000
Community Services				
Children's Playground Improvements	27,200	174,500	131,800	333,500
Parks, Pavilions & Open Spaces	114,200	114,500	114,500	343,200
Vehicle Fleet Renewals	204,300	122,500	115,100	441,900
Car Park Equipment/Maintenance	34,900	35,000	35,100	105,000
Public Conveniences	150,000	150,000	150,000	450,000
Litter Bins	8,300	8,400	8,500	25,200
Roads&Paths at St.Mary's Church Cemetery	0	0	7,600	7,600
Land Drainage	10,000	10,000	10,000	30,000
Plant & Machinery Replacement Programme	8,000	10,000	0	18,000
Garden Waste Bins	25,000	25,000	25,000	75,000
Recycling, food waste and refuse bins	90,000	90,000	90,000	270,000
Total- Community Services	671,900	739,900	687,600	2,099,400
Resources				
Council Offices Major Works Programme	50,000	25,000	25,000	100,000
IT - Hardware/infrastructure Projects	228,000	155,500	257,000	640,500
Land / Asset Development	181,000	0	0	181,000
Croydon Road Regeneration*	1,325,000	0	0	1,325,000
Total- Resources	1,784,000	180,500	282,000	2,246,500
Planning Policy				
Capital Contributions from CIL**	1,667,400	500,000	0	2,167,400
Total-Planning Policy	1,667,400	500,000	0	2,167,400
TOTAL GENERAL FUND	4,583,300	1,880,400	1,429,600	7,893,300
Total Capital Programme	16,169,000	13,397,800	6,296,000	35,862,800

* This partly funded from CIL contribution of £950,000

** Full amount of CIL funding for 2022/23 is £2,617,400, however £950,000 is included in Croydon Road scheme

Appendix L – Flexible Use of Capital Receipts

1. In the Spending Review 2015, the Chancellor of the Exchequer announced that to support Local Authorities in delivering more efficient and sustainable services, the Government will allow them to spend up to 100% of their capital receipts on the revenue costs of transformation projects.
2. Initially this flexibility on the use of capital receipts was limited to those received between 1 April 2016 and 31 March 2019. However, the 2018/19 Local Government Finance Settlement (LGFS) extended these flexibilities for a further three years to March 2022. At time of writing we are expecting the flexibilities to be extended as part of the 2022/23 Final LGFS. The criteria for the new flexibilities are yet to be confirmed but would typically require a reduction in cost or the prevention of an increase in cost.
3. As a fail-safe, the Council has applied to DLUHC for capitalisation dispensation to use address the 2020/21 budget error on a one-off basis for 2021/22 and to fund transformation projects over the MTFS
4. To take advantage of this flexibility, Local Authorities are required to produce a strategy which discloses the individual projects that will be funded, or part funded, through flexible receipts; this must be approved by Council.
5. This Appendix represents the strategy, which is only required to state that the projects comply with the current conditions, [as at 19 January] but could be subject to the Ministers approval. The following projects are approved for 2021/22 and 2022/23:

Project	Indicative cost to be met from Capital Receipts £000	Expected benefits for the revenue budget
Planning Transformation Programme	114	One-off costs to deliver an efficient Planning Service, as set out above. This investment will allow the service to deliver efficiencies and/or increased income to offset the ongoing costs after 18 months
Tandridge Finance Transformation	80	To deliver a more efficient Finance and Exchequer function
Future Transformation Programme – The Council-wide Transformation Programme	TBC	Proposals to fund future transformation to deliver a leaner and more sustainable organisation is likely to be require an element of Capital Receipt financing. The resourcing implications are currently being worked through

Appendix M – Council Tax Requirement Statement

1. Within the S&R Committee Draft Budget on 2nd December 2021, the Council Tax base for 2022/23 was approved. The tax base provided is scaled to the number of Band D equivalents. The total tax base for 2022/23 is 38,692.9 properties, an increase of 0.6% from 2021/22.
2. For dwellings in those parts of its area to which a Parish precept relates as shown below:

Table 1 – Tax Base by Parish

Parish	Net Tax Base (Band D Properties)
Bletchingley	1,350.60
Burstow	1,957.50
Caterham Hill	5,166.30
Caterham Valley	3,797.60
Chaldon Village	977.80
Chelsham & Farleigh	413.00
Crowhurst	173.30
Dormansland	1,658.20
Felbridge	1,170.30
Godstone	2,516.50
Horne	456.20
Limpsfield	2,053.20
Lingfield	1,957.70
Nutfield	1,245.10
Outwood	345.60
Oxted	5,087.30
Tandridge	336.50
Tatsfield	885.90
Titsey	40.20
Warlingham	4,013.60
Whyteleafe Village	1,883.10
Woldingham	1,207.40
Total	38,692.9

3. Each year, the Council must decide if its proposed Council Tax increase is excessive, a referendum must be held in relation to that amount. Whether the proposed increase is excessive must be decided in accordance with a set of principles determined by the Secretary of State (SoS), referred to as referendum principle.

4. In December 2021 the SoS for Levelling Up, Housing and Communities, The Rt Hon Michael Gove, set a core Council Tax referendum principle of up to 2% or £5 if greater for lower tier authorities.
- 5. Council is asked to approve the increase to the core Council Tax by £5, for 2022/23.**
- 6. The Council Tax precept is the Council Tax requirement divided by the tax base. The Council's own purpose Council Tax requirement (excluding parish precepts) is based on an overall increase of £5.**

Table 2: Council Tax Requirement

Gross Expenditure	38,762,379.00
Other income	(27,411,379.00)
Budgeted revenue expenditure	11,351,000.00
Business rates Income	(1,632,900.00)
Other Government Grants*	(899,046.67)
Council Tax collection fund balance	118,232.71
Council Tax requirement	8,937,286.04

**Includes £115k Tax Income Guarantee Grant*

7. The tax base is the number of Band D equivalent properties for precepting purposes. The tax base for 2022/23 is 38,692.9.
8. The tax base for 2021/22 shows an increase of 0.6% on the 2021/22 tax base.
9. The Band D Council Tax precept for 2022/23 is calculated as follows:

$$£8,937,286.04 \div 38,692.9 = £230.98$$
10. The proposed increase is not considered excessive in accordance with the set of principles determined by the SoS. Band D 2022/23 £230.98 – Band D 2021/22 £225.98 = £5. (referendum principle up to 1.99% (£230.47) or £5, if greater)
11. The proposals result in an overall increase of £5 per annum, £0.10 per week, for a Band D dwelling.
12. Details of the Aggregate Council Tax and all valuation bands and Aggregate Council Tax requirements by Parish will be added to this statement for Full Council when we receive the official precept figures for the Parish Councils, Surrey Police and Crime Commissioner and Surrey County Council.

Annex 1: Council Tax Base 2022/23 (as approved by S&R 2 Dec replicated for completeness)

Introduction and background

1. The Council tax base is one element of the calculations concerned with setting the Council Tax under the Local Authorities (Calculation of Council Tax Base) (England) Regulation 2012.
2. All domestic properties within the District are banded by the Valuation Officer in one of eight bands. The tax base calculation includes the estimated number of chargeable dwelling after allowing for discounts and exemptions, appeals and voids for each parish for the period to 31st March 2021. The number of chargeable properties is converted to Band D equivalents by applying the prescribed formula. The Council must set its Council Tax base and notify the precepting authorities by 31st January 2022.
3. There are various factors which have to be taken into account to arrive at the tax base for 2022/23.

Table: 2022/23 Council Tax base.

2021/22 Band D equivalent	Band	Total dwellings	Number of dwellings after applying discounts and premiums	Less adjustment for Council Tax Support	Chargeable dwellings	Ratio to Band D	2022/23 Band D equivalent
1.1	A(DR*)		2.8	-0.8	2.0	5/9	1.1
374.9	A	941	739.9	-128.7	611.2	6/9	407.4
977.3	B	2,191	1,819.0	-585.8	1,233.2	7/9	959.1
3,410.7	C	5,275	4,589.3	-726.3	3,863.0	8/9	3,433.8
7,318.6	D	8,915	8,110.0	-750.8	7,359.2	9/9	7,359.2
8,260.5	E	7,670	7,054.0	-257.0	6,797.0	11/9	8,307.4
6,450.5	F	4,877	4,557.3	-78.8	4,478.4	13/9	6,468.8
9,785.3	G	6,279	5,956.0	-37.6	5,918.4	15/9	9,864.1
2,342.7	H	1,254	1,186.8	-5.8	1,180.9	18/9	2,361.9
	Total	37,402	34,014.9	-2,571.5	31,443.3		
38,921.6	Gross Tax base						39,162.8
-467.1	Less adjustment for losses in collection 1.20%						-469.9
38,454.5	Net tax base						38,692.9

Adjustments:

4. The Local Government Finance Act 2012 (LGFA 2012) includes a number of amendments to the LGFA 1992 which affects the calculation of the Council Tax base. These amendments gave powers to determine own discounts and set premiums in certain circumstances.
5. Section 10 of the Local Government Finance Act 2012 imposes an obligation on Billing Authorities to set up a Council Tax Reduction Scheme to replace Council Tax Benefit from 1 April 2013. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 specify that the tax base must be adjusted to take account of the amount to be paid in accordance with the reduction scheme. This adjustment is shown in a separate column in on the above table.
6. In arriving at a net base, allowance must be made for irrecoverable amount, movements as a result of appeals and property base changes (new properties). For this purpose, an allowance of 1.2% is proposed.

TANDRIDGE DISTRICT COUNCIL

**PAYMENTS FROM CUSTOMERS
AND DEBT MANAGEMENT
POLICY**

January 2022

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These Appendices can be accessed via the following link:

<https://www.tandridge.gov.uk/Portals/0/Documents/Appendices-for-Debt-Management-Policy.pdf>

1. INTRODUCTION

THE PURPOSE OF THIS POLICY IS TO MAKE CLEAR TO CUSTOMERS TANDRIDGE DISTRICT COUNCIL'S APPROACH TO COLLECTING INCOME.

- 1.1 Tandridge District Council has a duty to ensure that all income owed to the Council is collected efficiently and effectively for the benefit of all our taxpayers. This Policy aims to prevent our customers from falling into debt. This is best achieved by adopting the principles of clear communication with our customers, early contact and consistency in our approach.
- 1.2 The recovery process for overdue Council Tax and overdue Business Rates is set out in the legislation, so recovery notices will be issued in compliance with the law:
 - The Council Tax (Administration and Enforcement) Regulations 1992
 - The Local Government Finance Act 1988
 - The Housing Act 1985
 - The Non-Domestic Rating (Collection and Enforcement) (Local List) Regulations 1989
- 1.3 When contact is made by the customer, for example by telephone or email, a case is raised and managed by the relevant Team. We will encourage customers to pay what they can and then aim to discuss a payment arrangement if arrears are outstanding for longer periods.
- 1.4 The Council will use best practice methods, provide high standards of customer service and deal with all customers in a fair and inclusive manner. We will consider the needs of vulnerable customers. We will treat individuals consistently and fairly, ensuring that an individual's rights under the Data Protection Act 2018, and the Equality and Human Rights Act 2010 are protected.

2. SCOPE

- 2.1 This Policy covers all debts owed to the Council including:
 - Council Tax
 - Business Rates
 - Sundry Debts (e.g., charges for the Council's services and planning fees)
 - Parking Fines (managed by Sevenoaks District Council under an outsourced contract)
 - Housing Rents
 - Housing Benefit Overpayments
 - Service charges for leaseholders
 - Rechargeable repairs to current and former tenants

Please refer to Appendices 1-9 for the billing, recovery and customer support processes *[not reproduced here]*.

3. OBJECTIVES

3.1 Whilst different recovery mechanisms are used for different types of debt, all debt is recovered according to the objectives set out below. The objectives of this Policy are to:

- Maximise income and collection performance for the Council.
- Be firm but fair in applying this strategy and take the earliest possible decisive and appropriate action.
- Be courteous, helpful, open, and honest in all our dealings with customers.
- Accommodate any special needs and vulnerabilities that our customers may have.
- Work with debt advice agencies and signpost customers to seek additional advice where this is helpful and appropriate.
- Consider the circumstances of individual customers based on the information provided or information we have been able to collect.
- Continuously develop and improve our services.
- Share knowledge, information, and expertise across the Council and with other agencies whilst complying with legislation such as the Data Protection Act 2018.

4. PRINCIPLES

The Policy is underpinned by the following principles.

Making it easy to contact the Council

We will make it easy to contact the Council. Customers can reach us by any of the following means:

Website [Home - Tandridge District Council](#)

Telephone 01883 722000

Or write to us at Tandridge District Council, 8 Station Road East, Oxted RH8 0BT

If you are deaf you can dial 18001, followed by 01883 722000 from your textphone, to have a Text Relay conversation.

- Send Customer Services a text to 07786 200690, using the word TANDRIDGE at the start of your message.

Resolving customer disputes promptly

Where a customer disputes a bill or demand, the Council will aim to resolve the query as soon as possible and within 4 weeks in most cases. If a credit note or revised invoice is required, this will be raised as soon as the dispute is resolved.

Offering different methods of payment

The Council offers several different payment methods and dates for the customer to pay their account. Details of these are shown on customers' correspondence and on the Council's website.

The Council promotes direct debit for Council Tax and Business Rates as it is the most efficient method of payment; it also helps the customer to avoid missing instalments and being subject to recovery action. Direct debit may also be used for rent payments. It may not suit every individual, therefore the Council offers a wide range of alternative ways to pay, see Appendix 7 *[not reproduced here]*.

Minimising debt

We will aim to reduce the levels of arrears. We will be consistent in the way customers in debt are dealt with across the Council and support our customers to manage their priority debts.

Taking a proactive approach

We will ensure customers are made aware promptly of their liabilities across all debt streams. We will be approachable and encourage customers to contact us at the earliest opportunity so that we can take account of customers' individual circumstances and their ability to pay. We will help customers to manage their finances and reduce hardship, by agreeing to realistic repayment plans.

Taking preventative measures

We will advise on any housing assistance or taxation discounts, reliefs and exemptions to which customers may be entitled. We will encourage customers to take up their entitlement to benefits. We will assist with applications when appropriate and signpost customers to free sources of money advice, debt counselling and other support services available through the voluntary sector and other agencies.

Avoiding conflict of interest or perceived conflict of interest.

All officers, members and contractors will ensure that they have no work- related involvement with any account involving any relatives, friends, close associates, or organisations of which they or their relatives are members or previous employees. This includes making any decisions on how money owed to the Council is collected and recovered.

5 WORKING WITH CUSTOMERS WITH MULTIPLE DEBTS

- 5.1 The Council will work with customers who owe several debts, to agree an affordable payment plan. We will direct customers to organisations that offer debt counselling such as those listed in Appendix 8 *[not reproduced here]*.
- 5.2 We will provide sufficient time to customers with multiple debts so that they can seek advice and agree sustainable payment arrangements.

6. DEBT PRIORITY

- 6.1 Some customers will owe more than one debt to the Council and may be on a low income or experiencing financial hardship. In such cases customers need to be clear about which debts the Council considers a priority.
- 6.2 It is not the size of a debt that makes it a priority, but the consequences to the customer. The Council gives priority to debts where non-payment could lead to loss of the customer's home or imprisonment, such as rent arrears and Council Tax arrears.
- 6.3 Payments made by the customer will be applied to repay debts in the following order:
- Rent
 - Council Tax
 - Business Rates
 - Housing Benefit Overpayment
 - Gas and Electricity
 - Court Fines
 - Maintenance arrears
 - HMRC

7. PROVIDING SUPPORT AND ADVICE

- 7.1 We will ensure that staff are well versed in dealing with our customers and will encourage customers to contact us as soon as they begin experiencing difficulties in paying their bills.
- 7.2 Our bills and demands will clearly show how the amount owed has been calculated and we will make our bills and letters as easy to understand as possible.
- 7.3 We will also advise individuals and businesses of the range of discounts, reliefs, and reductions available at the time an account is issued and also in subsequent communications.
- 7.4 During face-to-face meetings and telephone communications, we will direct customers to the Tandridge District Council website for further information and support. Our website provides contact details for other agencies that provide specialist advice on benefits and debt matters appropriate to their needs. Links are provided below to some websites that customers may find helpful:
- [Citizens Advice](#)
 - [Money Advice Service](#)
 - [Step Change](#)

- Armed Forces – [Royal British Legion](#) and/or [SSAFA](#)
- and other appropriate support organisations (See Appendix 9) *[not reproduced here]*

7.5 We will work with other agencies to assist customers who are receiving help and liaise with them on a local level to solve issues and answer queries.

8. ASSESSING THE CUSTOMER'S ABILITY TO PAY

- 8.1 During the process of recovery, we will act in accordance with statutory regulations and consider advice issued by professional bodies, for example Citizens Advice, Money Advice Service and Money & Pensions Service.
- 8.2 When recovering multiple debts, we will help to break the cycle of debt by encouraging payment for the current year, particularly for Council Tax arrears and NNDR arrears. We will work with customers to agree an acceptable payment arrangement for recurring debts such as rent and Council Tax. Payment arrangements will be agreed within the customer's means, whilst at the same time ensuring a satisfactory level of repayment for the Council.
- 8.3 We will review payment arrangements to offer flexible options, including different payment dates and amounts to assist those on irregular incomes.

9. SUPPORTING VULNERABLE CUSTOMERS

- 9.1 We will ensure that arrears are pursued in a timely and fair manner. It is Council policy to balance customer care with the responsibility of collecting the debt efficiently. We will take individual circumstances into account.
- 9.2 We recognise that everyone requires a sensitive and considered approach and that some customers do not pay their debts for a variety of reasons. This may include poverty or other financial hardship. We will endeavour to balance customers' circumstances with our duty to collect.
- 9.3 Some examples of vulnerability include:
- Young people leaving care or those who have left care and are under the age of 25.
 - The elderly or frail.
 - Customers with mental health needs affecting their ability to sustain independent living.
 - Customers with substance misuse, learning disability or physical disability support needs.
 - Victims of Hate Crime.
 - Victims of serious anti-social behaviour.
 - Victims of domestic violence.
 - Customers with sensory impairment support needs.

- Customers with serious ill health.
- Customers who have been homeless recently.

9.4 A vulnerable person will be required to pay the amounts they are legally obliged to pay, but the Council will take their circumstances into consideration. Help and extra time may be provided in the form of advice and assistance to understand processes and complete forms. Please go to the Council's website for access to the Council's Anti-Poverty Policy.

10. DEBT RECOVERY AND ENFORCEMENT ACTION

10.1 The Council's primary aim is to collect debt efficiently and cost-effectively demonstrate best practice in the collection of debt. We follow a three-step process.

Step One: Issue requests for payment promptly and accurately, providing clear bills, invoices, reminders, and recovery notices which show what to pay, when to pay it, how to pay and the consequences of not paying which may include legal action and additional costs being incurred.

Step Two: Referrals will be made to collection agents, enforcement agents and other measures will be considered such as special payment arrangements, attachment of earnings/benefits, bankruptcy, liquidation or charging order.

Step Three: Legal proceedings will be pursued through the Magistrates Courts when sums remain unpaid.

10.2 Timeline for the recovery of Sundry Debts

The table below sets out the timescales collecting sundry debts (Appendix 3) *[not reproduced here]*:

Action	Timescale for Sundry Debts
Original invoice	30 days to pay
Reminder Letter 1	30 days from original invoice
Reminder Letter 2	44 days from original invoice
Letter Before Action	58 days from original invoice
Refer to Business and Income Team	72 days from original invoice

10.3 The timescales for collecting different types of debt and the ways to pay are set out in the Appendices as follows [not reproduced here]:

Appendix 1 Business Rates Recovery

Appendix 2 Council Tax Recovery

Appendix 3 Sundry Debts Recovery

Appendix 4 Unpaid Parking Penalties

Appendix 5 Housing Benefits Overpayment Recovery

Appendix 6 Code of Practice for Enforcement Agents

Appendix 7 Ways to Pay

Appendix 8 Helping Customers to Pay

10.4 A range of recovery options may be used to secure payment for Council Tax and Business Rates. If the Council and the customer have failed to agree on discretionary arrangements, an application for a liability order may be made. This is an order made by the Magistrates Court which gives the Council the power to take further action to enforce payment. The following recovery measures may also be considered:

- Attachment of Earnings Order.
- Deductions from Benefits.
- The use of an Enforcement Agent.
- Insolvency action (Bankruptcy) for debts over £5,000.
- Securing the debt by obtaining a charging order against property – committal action

10.5 We will only employ certificated enforcement agents (Bailiffs) who comply with the Taking Control of Goods Regulations 2014 and will ensure they comply with the standard Code of Practice which protects our customers.

11. EVASION AND FRAUD

11.1 Fraud and the evasion of payment have a direct impact on all our residents, businesses and other organisations that use Council services.

11.2 If fraud or the evasion of payment is identified, in addition to enforcing payment, the Council will pursue further penalties or sanctions.

12. WITHDRAWAL OF SERVICE

12.1 For some services the Council will consider not continuing to provide a service in future to those customers who already owe money to the Council or have been identified as persistent late payers.

12.2 For housing rent, if a tenant does not respond to the Council's communications, or breaches Court Orders and arrangements to pay, the final stage would be to evict the tenant. At this stage the relevant Officer will send an eviction warning letter to the tenant to advise that an eviction is being arranged. The tenant may also be excluded from applying for another home through Tandridge's housing allocation process.

13. RIGHT TO OFFSET

13.1 The Council will transfer any credit that is on an account to pay off other debts that are owed to the Council. This is known as the right to “offset” or to combine accounts. Before using the right to offset, consideration will be given as to whether a customer is in financial difficulty and whether they have enough money to cover reasonable day-to-day priority debts such as:

- Mortgage
- Rent
- Council Tax
- Food bills.

The right to offset accounts also applies to suppliers to the Council and other payees. In other words, if a supplier is due a payment from the Council, but owes business rates, it is possible for the Council to use the payment due for supplies to the Council to reduce the outstanding business rates owed by the supplier to the Council.

14. MONITORING AND REPORTING ON THE COUNCIL'S PERFORMANCE

14.1 The collection of Rent, Council Tax, Non-Domestic Rates and Sundry Debts are all under public scrutiny as Key Performance Indicators (KPIs). The efficiency of this policy and associated procedures will be monitored through the following KPIs, which are currently reported quarterly as part of the Corporate Performance framework:

- % of Council Tax debt recovered.
- % of Non-domestic Rate debt recovered.
- % of BID debt recovered.
- % of Sundry debt recovered.
- % of Housing Benefit overpayment.
- % of debt outstanding year-on-year, on a quarterly basis.
- % of rent collected.

14.2 Aged debt profiles for review by the Executive Leadership Team will be provided monthly. Similar debt profiling reports will be provided to Council Members on no less than a quarterly basis. Monthly, or if necessary, more frequent reports will be provided to the Finance Business Partners.

15. EQUALITY DUTY

Under the Equality Act 2010, the Council, in exercising any of its functions, must have due regard to the need to:

- eliminate unlawful discrimination
- advance quality of opportunity
- foster good relations between people of different backgrounds
- be fair to all.

16. USE OF DATA

- 16.1 The Council will collect and store personal data for the purposes of the effective billing, collection, and recovery of sums due. Data retained for this purpose will be processed in accordance with the Data Protection Act 2018 and will be always stored securely.
- 16.2 Data will be shared with agents or contractors appointed by the Council for the purposes of the billing, collection, and recovery of sums due. Data may also be shared within the Council or with external organisations where the law allows, where it is in the interests of the debtor or where it will prevent fraud or the unlawful evasion of payment of sums due.

17. REVIEW OF THE DEBT MANAGEMENT POLICY

- 17.1 The Chief Finance Officer has overall responsibility for the implementation, monitoring and review of this Policy. It will be monitored and updated at least every two years to take account of changes in legislation and best practice.
- 17.2 The Council's Business and Income Service, Exchequer Services and service teams such as Parking will work with customers to resolve matters before enforcement action is taken. This may include the agreement of payment arrangements and signposting customers to other agencies that can provide money advice.

TANDRIDGE DISTRICT COUNCIL - PAY POLICY STATEMENT 2022/23
(variations from the 2021/22 statement shown in track changes)

1. Introduction

Section 38(1) of the Localism Act 2011 requires local authorities to produce an annual pay policy statement.

This Pay Policy Statement provides the framework for decision making on pay and, in particular, senior pay. Preparing and publishing this statement is a requirement under the Localism Act 2011.

Tandridge District Council (TDC) is required to publish an annual statement which has been approved by full Council. The information is set out under headings which have been prescribed by the Localism Act and relates to the 2022/23 financial year unless otherwise stated.

2. Background

- The Council is opted out of the terms and conditions of employment operated by the National Joint Council (NJC) for Local Government Services and has local terms and conditions of employment.
- The local pay scales cover all employees of the Council (including Chief Officers).
- As required by law, the Council auto-enrols all eligible employees into a pension scheme - the Local Government Pension Scheme (LGPS).
- Relative to most other parts of the country, the district is expensive to move to and live in.
- Competition for some specialist posts remains high nationally with our neighbouring Local Authorities competing for the same skills and experience.

3. Definitions

For this Policy the following definitions will apply:

3.1 Pay

The term 'Pay' in addition to salary includes overtime, fees, allowances, benefits in kind, increases in or enhancements to pension entitlements, merit payments, retention payments, redundancy payments, honorariums and termination payments.

3.2 Chief Officer

3.2.1 ~~The Council's Chief Officers are the Head of Paid Service (the Chief Executive), the Monitoring Officer, the Section 151 Officer (Chief Finance Officer) - all of whom are the statutory chief officers - and three other non-statutory officers: Executive Head of Communities; Chief Planning Officer and Executive Head of Corporate Resources. Council's Senior Leadership Team consists of 16 officer roles; 5 of whom are Chief Officers for the purposes of this policy statement, under the definition in the Localism Act 2011 and Local Government and Housing Act 1989:~~

- ~~• Head of Paid Service (Chief Executive Officer)~~
- ~~• Statutory Officer, Monitoring Officer (Head of Legal Services)~~
- ~~• Statutory Officer, Section 151 Officer (Chief Finance Officer)~~
- ~~• Non-Statutory Officer, reporting to Head of Paid Service (Executive Head of Communities)~~
- ~~• Non-Statutory Officer, reporting to Head of Paid Service (Chief Planning Officer)~~
- ~~• Non-Statutory Officer, reporting to Head of Paid Service (Executive Head of Corporate Resources)~~

3.3 Lowest paid employees

3.3.1 The lowest paid staff employed under a contract of employment with the Council are employed on full time (37 hours) equivalent salaries in accordance with the minimum spinal column point currently in use within the Councils grading structure (TC2) which is set at the National Living Wage. With effect from January 1, 2022 this was £18,410 per annum (£9.54 per hour).

3.3.2 The Council also employs apprentices and trainees who are not included within the definition of lowest paid employees as they are employed under the terms and conditions and pay rates applicable to the relevant career grade scheme. All salaries of these employees are set at or above the National Minimum Wage.

4. Level and elements of remuneration for Chief Officers

4.1 All staff are employed on a TDC contract of employment and therefore subject to PAYE. All staff are on local conditions and the pay and reward structure applies to all. The Council has a salary and grading structure (pay scales) for all staff which includes the grades and salaries applicable to Chief Officers. The grade allocated to a post is determined by the duties, level of responsibility and competencies required as outlined in the job description and person specification. The authority has a Grading Scheme which is used to evaluate the grade of posts.

4.2 In addition to basic pay all officers receive the following benefits:

- If the officer is a member of the LGPS, the agreed employers contribution (currently 17.1% of gross salary plus any other pensionable pay).
- All other employees are entitled to claim a casual mileage allowance when travelling on council business.
- Access to a Cashplan scheme. Employees pay tax on this benefit.

- Access to an Employee Assistance Programme (EAP).
- Payment of an annual subscription to one professional institution where this has a clear benefit or is a requisite for the job. In some cases, if role specific, a maximum of two professional subscriptions may be reimbursed, at the discretion of the Executive Head of Corporate Resources.

5. Remuneration of Chief Officers on recruitment

- 5.1 TDC commitment is to pay appropriately to attract and retain competent and experienced senior staff to lead the organisation.
- 5.2 TDC policy is to appoint at the bottom of the salary scale, or near the bottom taking into account the relevant skills and experience of the person appointed. Progression through the grade, subject to satisfactory performance, is on an annual basis each April until the top of grade is reached.
- 5.3 As outlined in the Council's Constitution, Chief Officers (definition in 2.2 above refers) are appointed by the Chief Officer Sub-Committee (COSC), following recommendations from the Chief Executive, which then reports its decision to Council.
- 5.4 Appointments to the post of Chief Executive are made by the Council following recommendations made by the COSC.

6. Increases and additions to remuneration for Chief Officers

- 6.1 Cost of living pay increases, for all staff, are considered annually and determined through negotiation with Staff Conference, the forum with which Management negotiates and consults with on terms and conditions of employment and other staff related matters.
- 6.2 The Council operates a pay scheme whereby Chief Officers and staff can be awarded a single increment on the salary scale each April. This is dependent on satisfactory performance throughout the year as assessed by the line manager. Once an employee reaches the top of their salary scale there is no opportunity to move into the next grade.
- 6.3 Other salary increases can only be given as a result of change in duties and/or responsibilities and any other circumstances which are formally submitted by the Line Manager to the 151 Officer and Executive Head of Corporate Resources for consideration. These will only be approved in line with the organisational pay policy.
- 6.4 Incremental and cost of living increases are normally paid with effect from the 1st April each year.

7. The use of performance related pay for Chief Officers

Increases in pay for Chief Officers are subject to the process described in paragraph 5 above except that the Chief Executive's performance is assessed by the Leader, Deputy Leader and Chair of the Strategy and Resources Committee.

8. The approach to the payment of Chief Officers on their ceasing to hold office or to be employed by the authority

8.1 TDC Management of Organisational Change Policy sets out a consistent method of calculating redundancy pay which is applied to all redundant employees. The current level of enhanced redundancy pay is calculated using the statutory system with a multiplier of 1.5 and no cap on weekly earnings. The payment is intended to recompense employees for the loss of their livelihood and provide financial support whilst they seek alternative employment and may be reviewed and adjusted at any time.

8.2 Discretionary payments made to officers on **senior management grades** (SM1 and above) to which they are contractually entitled must be authorised by the Strategy and Resources Committee.

8.3 TDC Management of Organisational Change and Retirement Policies set out how we will calculate any payments made to support early retirement in the efficiency of the service. Where it is proposed to grant early retirement with no actuarial reduction in the pension payable in respect of a person on a **senior management grade**, this must be authorised by the Strategy and Resources Committee. Staff on all other grades must be authorised by the Chief Executive.

9. The publication of and access to information relating to remuneration of Chief Officers

TDC annual pay policy statement and the pay scales for all staff are published on the Council's website where it can be easily accessed. Information about Chief Officer remuneration has been published since 2008/09 as part of the Final Statement of Accounts.

10. Pay multiple (ratio) between bottom and top staff

10.1 TDC defines the lowest paid employees as those that are on the second grade (TC2) of the pay scales. The lowest salary being paid to members of staff on the TC2 grade as at January 2022 was £18,410

10.2 The Chief Executive's salary grade is SM4 on the Tandridge pay scales.

10.3 The Council pays all employees including Chief Officers, from the same incremental pay scale structure.

10.4 Details of the remuneration paid to all members of the Council Leadership Team can be found in the Council's annual statement of accounts.

11. Components of Employee reward package

11.1 Our total reward package for all employees (including Chief Officers) includes pay, Local Government Pension Scheme employer contribution, enhanced holiday entitlement (in excess of statutory requirements), enhanced sick pay (in excess of

statutory requirements), basic level healthcare scheme, eye test vouchers and agile/flexible working benefits.

- 11.2 All employees can take advantage of several salary sacrifice schemes including Childcare Vouchers and the Cycle to Work scheme, and benefit from discounts on shopping, entertainment, and holidays through the employee benefits schemes.

12. Election fees (See Annexe A)

~~Fees for local elections vary according to the size of the electorate and number of postal voters and are calculated according to a scale of fees set on a Surrey wide basis for all eleven Districts and Boroughs, as outlined in Annexe 'A'. Payments for parliamentary elections and national referendums are set by central government and are not borne by the Council as the money is reclaimed. These payments are not included in the calculation referred to in paragraph 9 above.~~

These are paid separately for additional duties and responsibilities. All expenditure properly incurred by a Returning Officer in running elections is to be paid by the Council in accordance with the Surrey Fees and Charges Order which is agreed annually. Any expenses paid must not exceed this scale. Elections payments for local elections are the sole responsibility of the Returning Officer and not the Council. The role of the Returning Officer is separate from his/her duties as a local government officer and is directly accountable to the courts as an independent statutory office holder. Fees properly incurred are reimbursed at national elections from central government. The Chief Executive currently acts as Returning Officer for parliamentary elections for the East Surrey constituency and Returning Officer for local elections.

13. Policy on employing someone who has left the Council's employment.

- 13.1 Employees who leave the Council voluntarily without a severance payment are free to apply for jobs that are advertised at their discretion.
- 13.2 Employees who leave the Council with a redundancy payment and no enhancement and subsequently apply and are successful for a position within the Council must repay any redundancy payment, if the appointment is within a month of their termination date.
- 13.3 If the appointment start date is longer than a month the employee can return to work in the position offered but in accordance with the Redundancy Modification Orders, will lose their contractual rights to have their continuous service recognised for all purposes.
- 13.4 Employees who leave the Council with an enhanced severance package will not normally be re-employed or engaged under a contract for services for a period of two years.

14. Policy on employing someone who is also drawing a pension

- 14.1 In line with our Retirement Policy we will consider requests from staff who wish to draw their pension but continue working in a reduced capacity. We would expect to

see a reduction in salary through either reduced hours or responsibility which would generate at least £10,000 a year in savings.

- 14.2 Employees who leave the Council on ill-health retirement with the possibility of a return to work under the Local Government Pension Scheme Regulations or who are granted early retirement will be considered on a case by case basis depending upon the circumstances and having due regard to their termination package. The final decision on these cases will be made by the Chief Executive.

15. Policy on lowest paid

- 15.1 With effect from 1st April 2015, a commitment was made by Members that all staff, excluding apprentices and trainees, would be paid the UK National Living Wage and are therefore paid at or above the bottom point of the TC2 grade. All apprentices and trainees are paid at least the rate for 18-20-year olds under the National Minimum wage rates.
- 15.2 All jobs are evaluated against the Council's Grading Scheme Criteria to ensure that post holders are fairly paid for the duties they carry out.

16. Gender Pay Gap data

GPG data is published on the council website and refreshed on an annual basis to reflect the position as at the 31st March each year.

17. Equal Pay

The Authority carries out an Equal Pay Audit from time to time which also helps to ensure that our pay and rewards for staff are fair and meet legislative and best practice requirements.

~~18. Exit Cap and Recovery Provisions~~

~~The UK Government intends to introduce Regulations that will impose a cap of £95,000 on exit payments for public sector workers. It also intends to develop regulations to enable the recovery of exit payments made to employees who leave the public sector and return within 12 months, although the timetable for these regulations is not as clear. The minimum salary to which the recovery provisions will apply is £80,000 per annum. If and when the UK Government introduces these Regulations, Council policies will be updated as appropriate to take this into account.~~

18. Equality and Diversity

- 18.1 The council is committed to ensuring that no-one is discriminated against, disadvantaged or given preference, particularly based on protected characteristics as defined in the Equality Act 2010.
- 18.2 This policy will be applied equally to all employees.

APPENDIX P – PROPOSED TIMETABLE OF MEETINGS FOR 2022/23 (MEETINGS START AT 7.30PM UNLESS OTHERWISE INDICATED)

MAY 2022	JUNE 2022	JULY 2022	AUGUST 2022	SEPT 2022	OCT 2022	NOV 2022	DEC 2022
1Sun	1Weds	1Fri	1Mon	1Thurs P	1Sat	1Tues	1Thurs S&R⁶
2Mon BH	2Thurs BH	2Sat	2Tues	2Fri	2Sun	2Weds	2Fri
3Tues	3Fri BH	3Sun	3Weds	3Sat	3Mon	3Thurs P	3Sat
4Weds	4Sat	4Mon	4Thurs	4Sun	4Tues	4Fri ISC 10am⁴	4Sun
5Thurs elections	5Sun	5Tues A&S	5Fri	5Mon	5Weds	5Sat	5Mon
6Fri	6Mon	6Weds	6Sat	6Tues	6Thurs P	6Sun	6Tues A&S
7Sat	7Tues	7Thurs P	7Sun	7Weds	7Fri	7Mon	7Weds
8Sun	8Weds	8Fri	8Mon	8Thurs CS	8Sat	8Tues A&S⁵	8Thurs P
9Mon	9Thurs P	9Sat	9Tues	9Fri	9Sun	9Weds	9Fri
10Tues	10Fri	10Sun	10Weds	10Sat	10Mon	10Thurs CS	10Sat
11Weds	11Sat	11Mon	11Thurs	11Sun	11Tues	11Fri	11Sun
12Thurs	12Sun	12Tues	12Fri	12Mon	12Weds	12Sat	12Mon
13Fri	13Mon	13Weds	13Sat	13Tues S	13Thurs	13Sun	13Tues
14Sat	14Tues	14Thurs JCC 5pm	14Sun	14Weds	14Fri	14Mon	14Weds
15Sun	15Weds	15Fri	15Mon	15Thurs H	15 Sat	15Tues JCC 5pm	15Thurs C
16Mon	16Thurs CS	16Sat	16Tues	16Fri	16Sun	16Weds	16Fri
17Tues	17Fri ISC 10am¹	17Sun	17Weds	17Sat	17Mon	17Thurs H	17Sat
18Weds	18Sat	18Mon	18Thurs	18Sun	18Tues	18Fri	18Sun
19Thurs	19Sun	19Tues	19Fri	19Mon	19Weds	19Sat	19Mon
20Fri	20Mon	20Weds	20Sat	20Tues	20Thurs C	20Sun	20Tues
21Sat	21Tues H	21Thurs C	21Sun	21Weds	21Fri	21Mon	21Weds
22Sun	22Weds	22Fri	22Mon	22Thurs PP	22Sat	22Tues	22Thurs
23Mon	23Thurs PP	23Sat	23Tues	23Fri	23Sun	23Weds	23Fri
24Tues	24Fri	24 Sun	24Weds	24 Sat	24Mon	24Thurs PP	24 Sat
25Weds	25Sat	25Mon	25Thurs	25Sun	25Tues	25Fri	25Sun
26Thurs AC	26Sun	26Tues	26Fri	26Mon	26Weds	26Sat	26Mon BH
27Fri	27Mon	27Weds	27Sat	27Tues A&S³	27Thurs	27Sun	27Tues BH
28Sat	28Tues	28Thurs P	28Sun	28Weds	28Fri	28Mon	28Weds
29Sun	29Weds	29Fri	29Mon BH	29Thurs S&R	29 Sat	29Tues	29Thurs
30Mon	30Thurs S&R²	30Sat	30Tues	30Fri	30Sun	30Weds	30Fri
31Tues		31Sun	31 Weds		31Mon		31Sat

JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023
1Sun	1Weds	1Weds	1Sat	1Mon BH
2Mon BH	2Thurs P	2Thurs P	2Sun	2Tues
3Tues	3Fri	3Fri	3Mon	3Weds
4Weds	4Sat	4Sat	4Tues A&S	4Thurs elections
5Thurs	5Sun	5Sun	5Weds	5Fri
6Fri	6Mon	6Mon	6Thurs	6Sat
7Sat	7Tues	7Tues	7Fri BH	7Sun
8Sun	8Weds	8Weds	8Sat	8Mon
9Mon	9Thurs C¹¹	9Thurs CS	9Sun	9Tues
10Tues	10Fri	10Fri	10Mon BH	10Weds
11Weds	11Sat	11Sat	11Tues	11Thurs
12Thurs P	12Sun	12Sun	12Weds	12Fri
13Fri	13Mon	13Mon	13Thurs	13Sat
14Sat	14Tues	14Tues JCC 5pm	14Fri	14Sun
15Sun	15Weds	15Weds	15 Sat	15Mon
16Mon	16Thurs	16Thurs H	16Sun	16Tues
17Tues CS⁷	17Fri	17Fri	17Mon	17Weds
18Weds	18Sat	18Sat	18Tues P	18Thurs
19Thurs PP⁷	19Sun	19Sun	19Weds	19Fri
20Fri ISC⁸	20Mon	20Mon	20Thurs C	20Sat
21Sat	21Tues	21Tues	21Fri	21Sun
22Sun	22Weds	22Weds	22Sat	22Mon
23Mon	23Thurs	23Thurs PP	23Sun	23Tues
24Tues H⁷	24Fri	24Fri	24Mon	24Weds
25Weds	25Sat	25Sat	25Tues	25Thurs
26Thurs A&S⁹	26Sun	26Sun	26Weds	26Fri
27Fri	27Mon	27Mon	27Thurs	27Sat
28Sat	28Tues S	28Tues	28Fri	28Sun
29Sun		29Weds	29 Sat	29Mon BH
30Mon		30Thurs S&R	30Sun	30Tues
31Tues S&R¹⁰		31Fri		31 Weds

KEY TO CODING

AC	Annual Council
A&S	Audit & Scrutiny Committee
BH	Bank Holiday
C	Council
CS	Community Services Committee
H	Housing Committee
ISC	Investment Sub-Committee
JCC	Joint Consultative Committee
P	Planning Committee
PP	Planning Policy Committee
S	Standards Committee
S&R	Strategy & Resources Committee

School holidays

1 = 21/22 treasury investment outturn

2= 21/22 budget outturn

3= to approve final accounts for 21/22 and receive the external audit of the final accounts

4= mid-year treasury investment review

5= as per 3 above (if not ready for 27/9/22)

6 = draft Council budget for 23/24

7 = 23/24 budget setting meetings

8 = capital & investment strategy

9 = community safety review

10= to agree the S&R budget envelope and recommend Council Tax & council wide budget for 23/24

11= to set the Council Tax & budget for 23/24