

TANDRIDGE DISTRICT COUNCIL

Minutes of the virtual meeting of the Council held on the 11 February 2021 at 7.30 pm.

PRESENT: Councillors Pursehouse (Chair), Morrow (Vice-Chair), Allen, Black, Blackwell, Blake-Thomas, Bloore, Botten, Bourne, Caulcott, Cooley, M.Cooper, Davies, Dennis, Duck, Elias, Farr, Fitzgerald, Gray, Jecks, Langton, Jones, Lee, Lockwood, Mansfield, Mills, Milton, Parker, Ridge, Rujbally, Sayer, Stamp, Steeds, Swann, Vickers, C.White, N.White and Wren

APOLOGIES FOR ABSENCE: Councillor Connolly

270. MINUTES OF THE COUNCIL MEETING HELD ON THE 10TH DECEMBER 2020

These were approved as a correct record.

271. QUESTIONS SUBMITTED UNDER STANDING ORDER 30

Questions were submitted by Councillors Morrow, Dennis and M.Cooper. The questions and responses are attached at Appendix A.

Councillor Dennis had submitted an additional question which sought an update about when Parish Councils would be consulted on the revised version of the draft Open Spaces Strategy. Councillor Dennis advised that he wished to withdraw the question given that, shortly after it had been submitted, all Parish Clerks had been sent a copy of the draft Open Spaces Strategy for onward distribution to their Councillors for comments.

272. REPORTS OF COMMITTEES

The reports of the Committee meetings since the previous Council meeting were presented for reception.

Regarding Minute 267 of the 2nd February 2021 Strategy & Resources Committee (Chief Officer Sub-Committee – 14th January 2021) Councillor Sayer confirmed that the process for recruiting a permanent Chief Executive had commenced and that the Sub-Committee was due to consider applications and interview candidates. She referred to the Special Council meeting provisionally scheduled for the 18th March 2021 at 7.00pm, the intended sole purpose of which would be to ratify a Chief Executive appointment if a suitable candidate could be recommended. Councillor Sayer, seconded by Councillor Botten, moved that Standing Order 6 (order of business for Council meetings) be suspended to enable the proposed appointment of a Chief Executive to be the one and only item of business on the agenda for the above mentioned Special Council meeting. This was agreed.

RESOLVED – that:

- A. that the reports of the following meetings be received and, subject to the note about Minute 262 below, the recommendations therein be adopted:

Strategy & Resources Committee (16th December 2020)

Standards Committee (11th January 2021)

Community Services Committee (18th January 2021)

Housing Committee (19th January 2021)

Planning Policy Committee (20th January 2021)

Strategy & Resources Committee (21st January 2021)

Audit & Scrutiny Committee (28th January 2021)

Planning Policy Committee (1st February 2021)

Strategy & Resources Committee (2nd February 2021*)

*the recommendations under Minute 262 (2021/22 Final Budget and Medium Term Financial Strategy to 2023/24) were dealt with under the subsequent agenda item covered by Minute 273 below

- B. Standing Order 6 (order of business for Council meetings) be suspended to enable the proposed appointment of a Chief Executive to be the one and only item of business for the Special Council meeting convened for that purpose, whether it be on the 18th March 2021 as currently planned, or on a later date should that prove necessary.

273. 2021/22 FINAL BUDGET AND MEDIUM TERM FINANCIAL STRATEGY TO 2023/24

A report with a proposed revenue budget for 2021/22, together with recommendations regarding the capital programme and a District Council Tax precept were considered. The report reflected the recommendations of the Strategy & Resources Committee on the 2nd February 2021 and was supplemented by proposed additional statutory resolutions regarding the Council Tax base, Council Tax principles, and aggregates of Council Tax requirements from household properties in the various valuation bands in each parish, reflecting the precepts levied by Surrey County Council, the Surrey Police & Crime Commissioner and the respective parish councils.

The recommendations within the report were proposed by Councillor Elias and seconded by Councillor M.Cooper.

RESOLVED – that:

Revenue Budget Requirement:

1. the net revenue budget requirement be set at £11,295,340 (net cost of services after service specific government grants) for 2021/22 (Appendix B), subject to confirmation of the Final Local Government Financial Settlement;
2. the Final Budget Envelopes for Departments for 2021/22 at Appendix C be approved;

Capital Budget Requirement:

3. the total £39,582,100 proposed three-year Capital Programme at Appendix D (comprising £11,298,200 General Fund and £28,283,900 Housing Revenue Account) of which £25,067,500 is for 2021/22, be approved;

Tandridge District Council Tax resolutions:

4. the total Council Tax Requirement be set at £8,690,000 for 2021/22 (based on a Council Tax increase of £5 to cover core Council services) as attached at Appendix E;
5. 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);
6. the Tandridge District Council precept for Band D Council Tax be set at £225.98, which represents a £5 uplift and a rise of £0.10 a week from the 2020/21 precept of £220.98 - a full list of bands is as follows:

Band A	£150.65
Band B	£175.76
Band C	£200.87
Band D	£225.98
Band E	£276.20
Band F	£326.42
Band G	£376.63
Band H	£451.96

7. Parish Councils' precept requirements for 2021/22 at Appendix F be noted;
8. the current Local Council Tax Support Scheme (unchanged) be adopted for financial year 2021/22;

Impact on Reserves:

9. the impact of the financial strategy to build the General Fund Reserves via a £500,000 contribution per annum; the application of a general contingency of £100,000 per annum (£117,000 for 2021/22); and the creation of a Partnership & Transformation Reserve to support exploring partnership opportunities (£200,000 for 2021/22) be noted (this will bring the General Fund balance to £3,171,000 as at 31st March 2022 as shown at Appendix G; and

10. the resolution at Appendix H be passed which outlines the Council Tax base, principles, aggregate amounts, valuation bands (Tandridge and aggregate) and referendum assessment.

The adoption of the above resolutions was the subject of the following recorded votes in accordance with Standing Order 13(5):

Resolutions 1 and 2:

For: Councillors Allen, Black, Bloore, Cooley, Cooper, Duck, Elias, Fitzgerald, Jecks, Milton, Parker, Pursehouse, Ridge, Steeds and Vickers (15)

Against: None

Abstentions: Councillors Blackwell, Botten, Bourne, Caulcott, Davies, Dennis, Farr, Gray, Langton, Jones, Lee, Lockwood, Mansfield, Mills, Morrow, Rujbally, Sayer, Stamp, Swann, C.White, N.White and Wren (22).

Resolutions 4, 6 and 10:

For: Councillors Allen, Black, Bloore, Botten, Caulcott, Cooley Cooper, Dennis, Duck, Elias, Fitzgerald, Gray, Jecks, Jones, Lee, Mansfield, Milton, Morrow, Rujbally, Parker, Pursehouse, Ridge, Steeds and Vickers (24)

Against: Davies, Mills and Wren (3)

Abstentions: Councillors Blackwell, Bourne, Farr, Langton, Lockwood, Sayer, Stamp, Swann, C.White and N.White (10).

Resolutions 3, 5, 7, 8 and 9:

For: Councillors Allen, Black, Blackwell, Bloore, Bourne, Botten, Caulcott, Cooley, Cooper, Davies, Dennis, Duck, Elias, Farr, Fitzgerald, Gray, Jecks, Jones, Langton, Lee, Lockwood, Mansfield, Mills, Milton, Morrow, Rujbally, Parker, Pursehouse, Ridge, Sayer, Stamp, Steeds, Swann, Vickers, C.White, N.White and Wren (37).

Against: None

Abstentions: None

Rising 9.25 pm

**Full Council – 11th February 2021 – questions submitted under agenda item 4(ii)
(questions from Councillors)**

1 Question from Councillor Morrow

“Please can the Chair of Strategy & Resources advise the current status of the review of the criteria and procedures for deciding on applications to the Tandridge Council CIL Fund. This was supposed to be undertaken urgently at the start of the year so that new applications were not unduly delayed, but the application from Warlingham Parish Council for the strategic regeneration project to improve Warlingham Green, the heart of Warlingham, has been acknowledged with the comment that it is unlikely to be assessed before the Summer.”

Response from Councillor Elias

“I am advised that a date will be arranged shortly for the Member working group to meet to discuss and agree criteria and a process for assessing applications to the Council’s CIL fund. Work has been delayed due to the absence of key officers. However, external support has been secured through the LGA to support this work, pending recruitment to the vacant post in the Strategy team. Part of this work will be to ensure that all CIL applications, including the one for the improvement of Warlingham Green, are progressed as quickly as possible once the criteria and process have been agreed. We expect the working group to be convened in the next few weeks”.

2. Question from Councillor Dennis

“I refer to the Planning Policy Committee minutes of 1st February 2021 (para 259, page 70 of Council Book). There has been much debate and correspondence recently regarding the organisation and resourcing of the planning service. This reflects that it is a matter of considerable importance for many members. Therefore, may we have an indication of the scope and programme of the Planning Advisory Service review of the development management function? May we also be assured that both members and operational planning officers will be able to contribute to it in a meaningful way?”

Response from Councillor Jecks

“I am advised that The Planning Advisory Service provides support to local authorities in managing, improving and resourcing their planning services. In response to Member concerns, including around resourcing, a team from PAS are about to commence a series of reviews of Development Management functions and processes. This will include a review of the Planning Committee process, including the operation of virtual Planning Committees; a peer review of the DM function; and Member training sessions.

All parts of this work will be inclusive and collaborative, to include Members, officers and other stakeholders, such as parish councils as appropriate to the area of review. The Chief Planning Officer will be providing more detail on this work and timescales to Members in the near future and will liaise with the Chair and Vice Chairs of the Planning Committee and Group Leaders to identify how best to engage with Members, including potential interviewees. Any recommendations arising from this work will be reported to the Planning Policy Committee for decisions as necessary and could also be used to inform decisions in relation to staffing. Councillors wishing to understand more about the DM peer review challenge process may wish to look at the reports and recommendations produced by PAS for Mole Valley District Council, who underwent a similar review recently (these are available to view on their website).”

3. Question from Councillor M.Cooper

"I know that TDC has recently issued a statement about TDC's commitment to Climate Change. Please could I be informed how much time and specifically money has been spent on Climate Change activities."

Response from Councillor Elias

I am advised that no direct costs have been incurred to date but a significant element of a specialist officer's time (approximately 35%) is currently being dedicated to delivering the climate change motion agreed by Council on the 13th February last year. I do not consider it appropriate to discuss the salary costs of the officer concerned in the public domain. There are also other officers who assist with the programme. All of these Officers do so as part of their business as usual responsibilities, i.e. to ensure services continue to be aligned with Council policy and statutory requirements. As and when any direct costs are incurred, I will be happy to share these with you and all other Members.

Councillor Cooper asked a supplementary question, i.e. where in the Council's budget was financial provision for climate change work to be found? In response, Councillor Elias reiterated that it was not appropriate to discuss the salaries of individual officers, but that all salary costs were accounted for in the budget under various headings. Councillor Elias also repeated the fact that no direct costs relating to the climate change initiative had been incurred to date.

Councillor Cooper asked a second supplementary question, i.e. is there a document which identifies what risks and priorities are being assigned to the various aspects of the climate change initiative? Councillor Elias stated that he was not equipped to answer that question.

Appendix B - Overall Revenue Budget 2021/22

2020/21 Net Budget £		Employee £	Other £	Income £	Net Direct £	Corporate Charges £	2021/22 Net Budget £
	Community Services (Chair: Cllr B Connolly; Lead Officer: A Boote)						
138,142	Public Conveniences	30,930	63,100	0	94,030	39,600	133,630
4,420,801	Waste & Street Management	584,412	3,244,621	(1,036,685)	2,792,348	335,300	3,127,648
1,311,849	Management of Parks & Open Spaces	481,205	673,646	(340,100)	814,751	249,000	1,063,751
32,200	Client Services (incl Car Parks)	21,700	269,000	(439,300)	(148,600)	52,900	(95,700)
(305,800)	Operational Services	171,282	362,773	(665,510)	(131,455)	30,900	(100,555)
468,200	Community & Leisure Services		310,346	(20,200)	290,146	187,100	477,246
285,700	Environmental Health Services	500	412,680	(131,200)	281,980	0	281,980
6,351,092		1,290,029	5,336,166	(2,632,995)	3,993,200	894,800	4,888,000
	Housing General Fund (Chair: Cllr L Parker ; Lead Officer: A Boote)						
373,503	Providing People with Homes	207,900	405,100	(392,200)	220,800		220,800
29,900	Improving the Quality of Housing & the Environment	12,500	0	(2,600)	9,900		9,900
(47,500)	Managing the Service Effectively	2,900	113,700	(211,400)	(94,800)	1,600	(93,200)
31,060	Community Services	0	101,000	0	101,000	20,800	121,800
72,100	Housing Benefits	300,400	18,041,300	(18,110,000)	231,700		231,700
459,063		523,700	18,661,100	(18,716,200)	468,600	22,400	491,000
	Planning Policy (Chair: Cllr K Jecks ; Lead Officer: C Parker)						
987,300	Local Plan & Policy	382,400	109,000	0	491,400	0	491,400
349,638	Development Management	1,169,400	93,700	(702,900)	560,200	0	560,200
1,100	Environmental Improvement	0	400	0	400	0	400
0	Planning Grants	117,300	1,702,800	(1,820,100)	0	0	0
1,338,038		1,669,100	1,905,900	(2,523,000)	1,052,000	0	1,052,000
	Strategy & Resources (Chair: Cllr T Elias; Lead Officers: J King, L Harrison, A D'Alessandro, A Boote)						
(25,400)	Local Taxation (incl support)	453,800	251,000	(513,600)	191,200	0	191,200
75,900	Community Support	0	69,900	0	69,900	0	69,900
659,000	Policy Support	958,800	71,400	(517,500)	512,700	0	512,700
13,900	Emergency Planning	0	10,300	0	10,300	0	10,300
1,309,563	Democratic Functions	471,200	721,565	(2,000)	1,190,765	0	1,190,765
462,200	Pensions	0	312,101	0	312,101	0	312,101
1,347,600	Information Technology	389,200	815,900	(6,900)	1,198,200	111,150	1,309,350
637,700	Financial Services	488,800	139,800	0	628,600	(81,000)	547,600
303,300	Legal Services	379,000	30,800	(63,400)	346,400	0	346,400
405,600	Office Services	124,800	596,500	(257,400)	463,900	(43,200)	420,700
403,400	Human Resources	454,600	62,900	0	517,500	(100,000)	417,500
473,400	Customer Services	493,700	5,000	0	498,700	(130,400)	368,300
951,100	Case Officer Services	1,052,300	0	0	1,052,300	(462,700)	589,600
(2,198,532)	Corporate Income & Expenditure		2,119,776	(1,906,702)	213,074	(1,635,150)	(1,422,076)
(2,407,192)	Corporate Charges						
2,411,539		5,266,200	5,206,942	(3,267,502)	7,205,640	(2,341,300)	4,864,340
10,559,732	Overall Budget	8,749,029	31,110,108	(27,139,697)	12,719,440	(1,424,100)	11,295,340
	<u>Funded By:</u>						
(8,577,204)	Council Tax			(8,658,206)	(8,658,206)		(8,658,206)
(1,982,528)	Business Rates			(1,459,000)	(1,459,000)		(1,459,000)
	Central Government Grants			(1,178,134)	(1,178,134)		(1,178,134)
(0)		8,749,029	31,110,108	(38,435,037)	1,424,100	(1,424,100)	(0)

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

2020/21 Net Budget £000		Pressure			Savings		2021/22 Net Budget £000
		Inflation pressures £000	Other pressures £000	Corporate Charges & Transfers £000	Total Pressures £000	£000	
6,351	Community Services	103	180	(310)	(26)	(1,437)	4,888
1,338	Planning Policy	32	133	0	165	(451)	1,052
459	Housing Services (General Fund)	23	158	(2)	179	(147)	491
2,412	Strategy & Resources	144	1,955	1,048	3,147	(695)	4,865
10,560	Overall Budget	303	2,426	737	3,466	(2,730)	11,295
(8,577)	Council Tax						(8,658)
(1,983)	Business Rates						(1,459)
	Central Government grants						(1,178)
(0)	Balanced Budget						0

Pressures:

Community Services:	180
Workforce Allocations and Employers costs (Primary Pension & Mobility Allowances)	140
Cemeteries income for new plots	30
Pressure below £25k	10
Planning Policy:	133
Workforce Allocations and Employers costs (Primary Pension & Mobility Allowances)	186
CIL Drawdown	(54)
Pressure below £25k	2
Housing:	158
Review Benefits - recovery of fraud and overpayments	100
Community Alarm service review	83
Workforce Allocations and Employers costs (Primary Pension & Mobility Allowances)	(57)
Pressure below £25k	32
Strategy & Resources:	1,955
General Fund reserve contribution	700
Loss of commercial income & tenants voids	375
Lower Investment returns due Bank of England base rate	300
Increased Minimum Revenue Provision	241
General Fund contingency	117
Applying social distancing and business interruption	100
Higher Land Charges support costs	81
Workforce Allocations and Employers costs (Primary Pension & Mobility Allowances)	32
Pressure below £25k	9

Savings:

Community Services:	(1,437)
Inflation containment and commissioning opportunities	(1,074)
On Street Parking income	(94)
Capitalise salaries for officers working on capital programme	(80)
Review staffing assignment to committees purpose	(68)
Parks & Countryside – bio diversity grass cutting	(47)
Saving below £25k	(75)
Planning Policy:	(451)
Evaluate external counsel policy and process	(123)
Improved agency / flexible resourcing approach	(121)
Evaluate consultants policy and procurement process	(100)
Reduce Local Plan - whilst review success criteria and timeline	(100)
Provide statutory minimum for local plan adverts	(8)
Housing:	(147)
Vacancy Review	(135)
Inflation and Contract Containment	(12)
Strategy & Resources:	(695)
Income Equalisation Reserve - Change of strategy lowers appropriate requirement	(150)
Triennial Pension actuarial review	(150)
Support service recharge to HRA	(147)
Capitalise salaries for officers working on capital programme	(116)
Inflation containment and commissioning opportunities	(46)
Agile workforce - less reliance on printing & stationery	(35)
Legal income recharged to third parties	(24)
Saving below £25k	(26)

Appendix D: Final Capital Programme

Proposed Capital Programme	2021/22 £	2022/23 £	2023/24 £	Total 2021-24 £
Housing HRA				
Structural Works	835,000	855,000	830,000	2,520,000
Modernisation & Improvements	439,000	732,000	511,000	1,682,000
Energy Efficiency Works	550,500	559,500	546,000	1,656,000
Service Renewals	685,000	712,500	695,000	2,092,500
Void Works	425,000	425,000	425,000	1,275,000
Health & Safety	190,000	190,000	180,000	560,000
Adaptations for the Disabled	250,000	250,000	250,000	750,000
Essential Structural Works	185,000	185,000	185,000	555,000
Communal Services	30,000	30,000	30,000	90,000
Council House Building	12,700,000	3,705,200	301,200	16,706,400
HRA IT Hardware/infrastructure/Projects	264,200	60,600	72,200	397,000
TOTAL HRA	16,553,700	7,704,800	4,025,400	28,283,900
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	300,900	179,200	99,500	579,600
Parks, Pavilions & Open Spaces	202,800	114,200	114,500	431,500
Grange Meadow access works	250,000	0	0	250,000
Vehicle Fleet Renewals	450,800	167,900	5,000	623,700
Car Park Equipment/Maintenance	34,800	34,900	35,000	104,700
Public Conveniences	550,000	0	0	550,000
Litter Bins	8,200	8,300	8,400	24,900
Land Drainage	13,700	10,000	10,000	33,700
Plant & Machinery Replacement Programme	8,000	8,000	10,000	26,000
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
Playground Improvements (Match Funding Pot)	20,000	0	0	20,000
Total- Community Services	1,954,200	637,500	397,400	2,989,100
Resources				
IT - Hardware/infrastructure/Customer First Projects	466,600	228,000	271,500	966,100
Quadrant House	4,900,000	0	0	4,900,000
Total- Resources	5,366,600	228,000	271,500	5,866,100
Planning Policy				
Capital Contributions from CIL	733,000	330,000	0	1,063,000
Total-Planning Policy	733,000	330,000	0	1,063,000
TOTAL GENERAL FUND	8,513,800	1,655,500	1,128,900	11,298,200
Total Capital Programme	25,067,500	9,360,300	5,154,300	39,582,100

Appendix E – Tandridge Council Tax

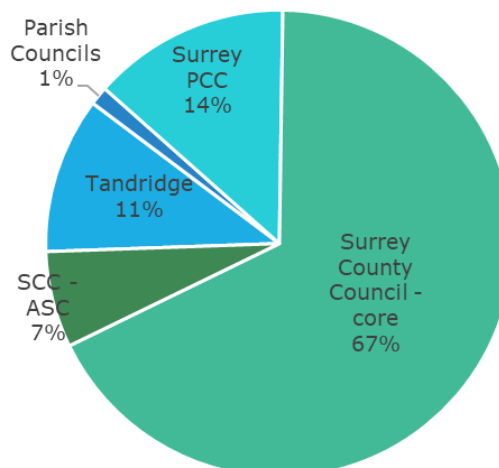
Council Tax requirement:

1. 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 1: Council Tax Requirement

	£
Gross Expenditure	38,435,037.00
Other income	(27,139,697.00)
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Budgeted revenue expenditure	11,295,340.00
Business rates Income	(1,459,000.00)
Other Government Grants	(1,178,134.00)
Council Tax collection fund balance	31,794.00
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Council Tax requirement	8,690,000.00

2. The tax base is the number of Band D equivalent properties for precepting purposes. The tax base for 2021/22 is 38,454.5.
3. The tax base for 2021/22 shows a decrease of 0.5% on the 2020/21 tax base.
4. The Band D Council Tax precept for 2020/21 is calculated as follows:
 $£8,690,000.00 \div 38,454.5 = £225.98$
5. The proposed increase is not considered excessive in accordance with the set of principles determined by the SoS. Band D 2020/21 £220.98 – Band D 2021/22 £225.98 = £5. (referendum principle up to 1.99% (£225.37) or £5, if greater)
6. The proposals result in an overall increase of £5 per annum, £0.10 per week, for a Band D dwelling.
7. Details of the Aggregate Council Tax and all valuation bands and Aggregate Council Tax requirements by Parish Council are contained within **Appendix G**.
8. This year our share of the band D Council Tax is 11% £225.98, 74% £1,549.08 goes to Surrey County Council and 14% £285.57 to Surrey Police. The rest 1% is the amount collected for parish councils.



Appendix F – Parish Council Tax Precepts

2020-21 Precept £	2020/21 Band D	Parish	2021-22 Precept £	2021/22 Band D	Change in Band D	% Change
40,000	£29.35	Bletchingley	40,000	£29.86	£0.51	1.74%
73,370	£37.98	Burstow	123,430	£64.08	£26.10	68.72%
108,339	£20.74	Caterham Hill	108,339	£21.07	£0.33	1.59%
72,486	£19.00	Caterham Valley	65,000	£17.09	-£1.91	-10.05%
30,284	£31.28	Chaldon Village	31,364	£32.63	£1.35	4.32%
19,046	£46.35	Chelsham & Farleigh	19,046	£46.14	-£0.21	-0.45%
15,600	£89.40	Crowhurst	15,600	£91.23	£1.83	2.05%
40,000	£23.76	Dormansland	55,000	£32.56	£8.80	37.04%
24,000	£20.49	Felbridge	24,000	£20.51	£0.02	0.10%
64,655	£25.81	Godstone	67,633	£27.08	£1.27	4.92%
25,250	£55.55	Horne	25,250	£54.89	-£0.66	-1.19%
33,315	£16.24	Limpsfield	33,315	£16.45	£0.21	1.29%
60,000	£30.60	Lingfield	60,000	£30.91	£0.31	1.01%
61,350	£50.02	Nutfield	65,685	£53.69	£3.67	7.34%
19,327	£55.57	Outwood	19,080	£55.85	£0.28	0.50%
55,500	£10.89	Oxted	50,000	£9.89	-£1.00	-9.18%
12,000	£35.47	Tandridge	15,000	£45.22	£9.75	27.49%
48,000	£54.20	Tatsfield	51,000	£57.67	£3.47	6.40%
0	£0.00	Titsey	0	£0.00	£0.00	
76,538	£19.23	Warlingham	78,450	£19.73	£0.50	2.60%
41,795	£22.70	Whyteleafe Village	41,795	£22.26	-£0.44	-1.94%
44,080	£37.40	Woldingham	44,080	£37.16	-£0.24	-0.64%
964,935		Total for Parish	1,033,067			
	£24.97	Average Band D		£26.86	£1.90	7.60%

Appendix G - Projected Earmarked Reserves and Balances 2020/21 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.
- iv) 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.

General Fund Reserves to finance the Capital Programme

- v) 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.
- vi) Revenue Contributions to Capital Reserve:** General Fund Revenue contributions from previous years to be used to support the future capital programme.
- vii) 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.
- viii) TCS Renewals Fund:** Funding for future vehicle replacements.

General Fund Earmarked Reserves for specific uses

- ix) Community Infrastructure Levy Administration Reserve:** To be spent on the administration of the levy.
- x) Partnership & Transformation Reserve -** to support Services through exploring partnership opportunities, pump prime transformation plans, and fund any redundancy implications. The intention of the Reserve is that it be self-funding through Service benefits/savings that will replenish the fund identified through benefits realisation.

- xi) 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.
- xii) 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.
- xiii) Care & Repair Reserve:** Funds put aside to cover future costs of the Care & Repair service.
- xiv) 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.
- xv) Neighbourhood Plan Reserve:** Funds put aside to help fund the cost of the Neighbourhood plan in future years.
- xvi) Community Safety:** Funding received and put aside to fund future service costs.
- xvii) 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.
- xviii) 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

- xix) HRA Working Balance:** To cover the day to day working balance requirements of the HRA.
- xx) 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.
- xxi) HRA New Build Reserve:** Underspends from HRA revenue are held in this reserve to help fund future expenditure on the Council House Building Programme.
- xxii) 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.
- xxiii) 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.

xxiv) 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 2020/21 £000	Transfers £000	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	2,585	86	2,671	500	3,171	552	3,723	500	4,223
General Contingency	0	0	0	117	117	100	217	100	317
Local Taxation Equalisation Reserve	255	(15)	240	406	646	0	646	0	646
Income Equalisation Reserve	150	250	400	100	500	100	600	100	700
Sub Total - Working Balance	2,990	321	3,311	1,123	4,434	752	5,186	700	5,886
General Fund Reserves to Finance the Capital Programme									
Capital Receipts Reserve	1,851	(1,664)	187	0	187	0	187	0	187
Revenue Contributions to Capital	68	0	68	0	68	0	68	0	68
Capital Grants & Contributions	191	0	191	0	191	0	191	0	191
TCS Renewals Fund	135	(135)	0	0	0	0	0	0	0
Sub Total - Working Balance	2,245	(1,799)	446	0	446	0	446	0	446
General Fund Earmarked Reserves for Specific Uses									
Community Infrastructure Admin	589	80	669	46	715	46	761	46	807
Partnership & Transformation Reserve	0	0	0	200	200	0	200	0	200
Building Control Reserve	77	(15)	62	0	62	0	62	0	62
EU Exit Preparation Reserve	52	0	52	0	52	(52)	0	0	0
Care & Repair Reserve	14	(4)	10	(4)	6	(4)	2	(2)	0
Local Land Charges Reserve	47	(21)	26	(26)	0	0	0	0	0
Neighbourhood Plan Reserve	26	0	26	(26)	0	0	0	0	0
Community Safety Reserve	1	(1)	0	0	0	0	0	0	0
Community Infrastructure Levy	4,888	901	5,789	1,067	6,856	1,470	8,326	1,800	10,126
Disabled Facility Grants Reserve	548	96	644	0	644	0	644	0	644
Sub Total - Working Balance	6,242	1,036	7,278	1,257	8,535	1,460	9,995	1,844	11,839
Sub Total - General Fund	11,477	(442)	11,035	2,380	13,415	2,212	15,627	2,544	18,171
Housing Revenue Account Reserves									
HRA Working Balance	750	0	750	0	750	0	750	0	750
HRA Major Repairs Reserve	0	0	0	0	0	0	0	0	0
HRA New Build Reserve	5,016	(1,623)	3,393	(3,393)	0	1	2	595	597
HRA Repairs Reserve	688	82	770	(770)	0	298	298	298	596
HRA Capital Receipts Reserve	0	0	0	0	0	0	0	0	0
Right To Buy New Provision Receipts	1,111	(434)	677	(91)	586	60	646	680	1,326
Sub Total - HRA	7,565	(1,975)	5,590	(4,254)	1,336	359	1,696	1,573	3,269
Grand Total (GF & HRA)	19,042	(2,417)	16,625	(1,874)	14,751	2,571	17,323	4,117	21,440

Appendix H - Aggregate Council Tax statutory regulations

Recommendation numbering is continued.

Council Tax Base:

10.1 Note that within the S&R Committee 21st January 2021, the Council Tax base for 2021/22 is 38454.5 properties, a decrease of 0.5% from 2020/21. This is Item T in the formula in Section 31B of the Local Government Finance Act 1992, As Amended (The "Act").

10.2 Note that the whole of the District is parished and comprises of 22 parishes. The parish tax bases are shown below:

Parish	2021/22 Taxbase
Bletchingley	1,339.8
Burstow	1,926.2
Caterham Hill	5,141.5
Caterham Valley	3,804.2
Chaldon Village	961.3
Chelsham & Farleigh	412.8
Crowhurst	171.0
Dormansland	1,689.4
Felbridge	1,170.1
Godstone	2,497.8
Horne	460.0
Limpsfield	2,025.3
Lingfield	1,941.3
Nutfield	1,223.4
Outwood	341.6
Oxted	5,054.5
Tandridge	331.7
Tatsfield	884.3
Titsey	37.7
Warlingham	3,976.7
Whyteleafe Village	1,877.7
Woldingham	1,186.2
Total for Parish	38,454.5

Council Tax Principals:

10.3 Note that 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. In December 2020 the SoS for Housing Communities and Local Government, The Rt Hon Robert Jenrick, set the core Council Tax referendum principle of:

- **For a shire District like Tandridge:** A core principle increase of up to 2% or £5 whichever is the greater.

- **For a shire County:**

- A core principle increase of up to 2% (for shire districts 2% or £5).
- Adult Social Care (ASC) precept – a further 3%, on top of the core principle.
- Councils will be able to defer part or all of their ASC precept for use in 2022/23.

- **For a Police & Crime Commissioner:** A core principle increase of up to £15

- **For a Parish: Uncapped**

Council Tax Determination requirements:

10.4 Consequent upon the above tax base for Tandridge District Council the following amounts be now calculated by the Council for the year 2021/22 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992;

- i. £80,273,615 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act (*gross income of all precepts*);
- ii. £70,550,548 being the aggregate of the amounts which the Council estimates for the items set out in Section 31(A)(3) of the Act (*expenditure to other precepting authorities – Surrey County Council and Surrey Police & Crime Commissioners*);
- iii. £9,723,067 being the amount by which the aggregate at i. (*gross income of all precepts*) above exceeds the aggregate at ii. (*expenditure to other precepting authorities*) above, calculated by the Council in accordance with Section 31(A)(4) of the Act as its Council Tax requirement for the year (*Tandridge precept including parishes councils*);
- iv. £252.85 being the amount at iii. (*Tandridge precept including parishes councils*) above divided by the amount at 10.1 (*tax base*) above, calculated by the Council in accordance with Section 31(B) of the Act, as the basic amount of its Council Tax for the year (*Band D including parish precepts*);
- v. £1,033,067 being the aggregate amount of all special items referred to in Section 34(1) of the Act (*parish precepts and town area special expenses*);
- vi. £225.98 being the amount at iv. (*Band D including parish precepts*) above less the result given by dividing the amount at v. (*parish precepts*) above by the amount at 10.1 (*Tax base*), calculated by the Council in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates (*Tandridge District Council Tax Band D excluding parish precepts and town area special expenses*).

Valuation Bands:

10.5 Note that for the year 2021/22 Surrey County Council and Surrey Police & Crime Commissioner have issued to the District Council the following amounts in precepts, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

	Surrey County Council			Surrey Police & Crime Commissioner
	Core precept	Adult Social Care Precept	Overall	
	£	£	£	£
A	940.05	92.67	1,032.72	190.38
B	1,096.72	108.12	1,204.84	222.11
C	1,253.40	123.56	1,376.96	253.84
D	1,410.07	139.01	1,549.08	285.57
E	1,723.42	169.90	1,893.32	349.03
F	2,036.77	200.79	2,237.56	412.49
G	2,350.12	231.68	2,581.80	475.95
H	2,820.14	278.02	3,098.16	571.14

10.6 Set the Council and parish valuation bands and the aggregate valuation band amounts, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, shown in the tables below as the amounts of Council Tax for 2021/22 for each part of its area and for each of the categories of dwellings;

Tandridge District Council (includes Parish Precept)

Parishes of:	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Bletchingley	170.56	198.98	227.41	255.84	312.70	369.55	426.40	511.68
Burstow	193.37	225.60	257.83	290.06	354.52	418.98	483.43	580.12
Caterham on the Hill	164.70	192.15	219.60	247.05	301.95	356.85	411.75	494.10
Caterham Valley	162.04	189.05	216.06	243.07	297.09	351.11	405.11	486.14
Chaldon Village	172.40	201.14	229.87	258.61	316.08	373.55	431.01	517.22
Chelsham & Farleigh	181.41	211.65	241.88	272.12	332.59	393.07	453.53	544.24
Crowhurst	211.47	246.72	281.96	317.21	387.70	458.20	528.68	634.42
Dormansland	172.36	201.08	229.81	258.54	316.00	373.45	430.90	517.08
Felbridge	164.32	191.71	219.10	246.49	301.27	356.05	410.81	492.98
Godstone	168.70	196.82	224.94	253.06	309.30	365.54	421.76	506.12
Horne	187.24	218.45	249.66	280.87	343.29	405.71	468.11	561.74
Limpsfield	161.62	188.55	215.49	242.43	296.31	350.18	404.05	484.86
Lingfield	171.26	199.80	228.35	256.89	313.98	371.07	428.15	513.78
Nutfield	186.44	217.52	248.59	279.67	341.82	403.97	466.11	559.34
Outwood	187.88	219.20	250.51	281.83	344.46	407.09	469.71	563.66
Oxted	157.24	183.45	209.66	235.87	288.29	340.71	393.11	471.74
Tandridge	180.80	210.93	241.07	271.20	331.47	391.74	452.00	542.40
Tatsfield	189.10	220.61	252.13	283.65	346.69	409.72	472.75	567.30
Titsey	150.65	175.76	200.87	225.98	276.20	326.42	376.63	451.96
Warlingham	163.80	191.11	218.41	245.71	300.31	354.92	409.51	491.42
Whyteleafe Village	165.49	193.07	220.66	248.24	303.41	358.57	413.73	496.48
Woldingham	175.42	204.66	233.90	263.14	321.62	380.10	438.56	526.28

Aggregate of Council Tax requirements:

Parishes of:	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Bletchingley	1,393.66	1,625.93	1,858.21	2,090.49	2,555.05	3,019.60	3,484.15	4,180.98
Burstow	1,416.47	1,652.55	1,888.63	2,124.71	2,596.87	3,069.03	3,541.18	4,249.42
Caterham on the Hill	1,387.80	1,619.10	1,850.40	2,081.70	2,544.30	3,006.90	3,469.50	4,163.40
Caterham Valley	1,385.14	1,616.00	1,846.86	2,077.72	2,539.44	3,001.16	3,462.86	4,155.44
Chaldon Village	1,395.50	1,628.09	1,860.67	2,093.26	2,558.43	3,023.60	3,488.76	4,186.52
Chelsham & Farleigh	1,404.51	1,638.60	1,872.68	2,106.77	2,574.94	3,043.12	3,511.28	4,213.54
Crowhurst	1,434.57	1,673.67	1,912.76	2,151.86	2,630.05	3,108.25	3,586.43	4,303.72
Dormansland	1,395.46	1,628.03	1,860.61	2,093.19	2,558.35	3,023.50	3,488.65	4,186.38
Felbridge	1,387.42	1,618.66	1,849.90	2,081.14	2,543.62	3,006.10	3,468.56	4,162.28
Godstone	1,391.80	1,623.77	1,855.74	2,087.71	2,551.65	3,015.59	3,479.51	4,175.42
Horne	1,410.34	1,645.40	1,880.46	2,115.52	2,585.64	3,055.76	3,525.86	4,231.04
Limpsfield	1,384.72	1,615.50	1,846.29	2,077.08	2,538.66	3,000.23	3,461.80	4,154.16
Lingfield	1,394.36	1,626.75	1,859.15	2,091.54	2,556.33	3,021.12	3,485.90	4,183.08
Nutfield	1,409.54	1,644.47	1,879.39	2,114.32	2,584.17	3,054.02	3,523.86	4,228.64
Outwood	1,410.98	1,646.15	1,881.31	2,116.48	2,586.81	3,057.14	3,527.46	4,232.96
Oxted	1,380.34	1,610.40	1,840.46	2,070.52	2,530.64	2,990.76	3,450.86	4,141.04
Tandridge	1,403.90	1,637.88	1,871.87	2,105.85	2,573.82	3,041.79	3,509.75	4,211.70
Tatsfield	1,412.20	1,647.56	1,882.93	2,118.30	2,589.04	3,059.77	3,530.50	4,236.60
Titsey	1,373.75	1,602.71	1,831.67	2,060.63	2,518.55	2,976.47	3,434.38	4,121.26
Warlingham	1,386.90	1,618.06	1,849.21	2,080.36	2,542.66	3,004.97	3,467.26	4,160.72
Whyteleafe Village	1,388.59	1,620.02	1,851.46	2,082.89	2,545.76	3,008.62	3,471.48	4,165.78
Woldingham	1,398.52	1,631.61	1,864.70	2,097.79	2,563.97	3,030.15	3,496.31	4,195.58

Referendum Assessment:

10.7 Note that the Council has determined its relevant basic amount of Council Tax for 2021/22 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2020/21 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

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