

# Public Document Pack



Ribble Valley  
Borough Council

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Dear Councillor

The next meeting of the **POLICY AND FINANCE** Committee will be held at **6.30 pm** on **TUESDAY, 9 APRIL 2024** in the **Council Chamber**.

I do hope you can be there.

Yours sincerely

*M. H. Scott*

CHIEF EXECUTIVE

## AGENDA

1. **APOLOGIES FOR ABSENCE**
2. **TO APPROVE THE MINUTES OF THE PREVIOUS MEETING** (Pages 5 - 24)
3. **DECLARATIONS OF DISCLOSABLE PECUNIARY, OTHER REGISTRABLE AND NON REGISTRABLE INTERESTS**

Members are reminded of their responsibility to declare any disclosable pecuniary, other registrable or non-registrable interest in respect of matters contained in the agenda.

4. **PUBLIC PARTICIPATION**

Darrin Robinson O/B Knowle Green Gigabit for REPF

## **ITEMS FOR DECISION**

5. **VOLUNTARY ORGANISATION GRANTS 2024/25** (Pages 25 - 34)  
Report of the Director of Resources and Deputy Chief Executive enclosed.
6. **MEDIUM TERM FINANCIAL STRATEGY 2024/25 TO 2028/29** (Pages 35 - 92)  
Report of the Director of Resources and Deputy Chief Executive enclosed.
7. **CAPITAL AND TREASURY MANAGEMENT STRATEGY** (Pages 93 - 138)  
Report of the Director of Resources and Deputy Chief Executive enclosed.

8. **TREASURY MANAGEMENT POLICIES AND PRACTICES** (Pages 139 - 184)  
Report of the Director of Resources and Deputy Chief Executive enclosed.
9. **REVIEW OF FINANCIAL REGULATIONS AND CONTRACT PROCEDURE RULES** (Pages 185 - 284)  
Report of the Director of Resources and Deputy Chief Executive enclosed.
10. **LOCAL TAXATION WRITE OFFS** (Pages 285 - 286)  
Report of the Director of Resources and Deputy Chief Executive enclosed.
11. **UK SHARED PROSPERITY FUND (UKSPF)** (Pages 287 - 302)  
Report of the Director of Economic Development and Planning enclosed.
12. **HOUSEHOLD SUPPORT FUND** (Pages 303 - 308)  
Report of the Director of Economic Development and Planning enclosed.
13. **RETURNING OFFICERS' SCALE OF FEES 2024/25 – BOROUGH AND PARISH ELECTIONS** (Pages 309 - 312)  
Report of the Chief Executive enclosed.
14. **REVIEW OF STANDING ORDERS** (Pages 313 - 342)  
Report of the Chief Executive enclosed.
15. **DRAFT COMMITTEE CYCLE 2024-25** (Pages 343 - 346)  
Report of the Chief Executive enclosed.
16. **APPROVAL AND ADOPTION OF THE CORPORATE PLAN 2023-2027** (Pages 347 - 380)  
Report of the Chief Executive enclosed.
17. **REFERENCES FROM COMMITTEES**
  - i) Reference from Community Services Committee - Vehicle Wash, Salthill Depot (Pages 381 - 384)
  - ii) Reference from Health and Housing Committee - First Time Buyers Grant Capital Scheme (Pages 385 - 390)

## ITEMS FOR INFORMATION

18. **REVENUE MONITORING 2023/24** (Pages 391 - 400)  
Report of the Director of Resources and Deputy Chief Executive enclosed.
19. **CAPITAL PROGRAMME 2024/25** (Pages 401 - 428)  
Report of the Director of Resources and Deputy Chief Executive enclosed.
20. **REVENUES AND BENEFITS GENERAL REPORT** (Pages 429 - 432)  
Report of the Director of Resources and Deputy Chief Executive enclosed.
21. **PREVENT DUTY** (Pages 433 - 444)  
Report of the Director of Economic Development and Planning enclosed.
22. **COMMUNITY SAFETY PARTNERSHIP UPDATE** (Pages 445 - 448)  
Report of the Director of Economic Development and Planning enclosed.
23. **MINUTES OF WORKING GROUPS**
- i) Minutes of the Corporate Strategy Working Group 16 November 2023 (Pages 449 - 450)
  - ii) Minutes of the UKSPF Working Group 11 December 2023 (Pages 451 - 454)
  - iii) Minutes of the Budget Working Group 20 December 2023, 24 January 2024 and 1 February 2024 (Pages 455 - 460)
24. **REPORTS FROM REPRESENTATIVES ON OUTSIDE BODIES**  
None.
25. **EXCLUSION OF PRESS AND PUBLIC**

## ITEMS FOR DECISION

26. **HOUSING BENEFIT, COUNCIL TAX BENEFIT AND LOCAL COUNCIL TAX SUPPORT WRITE OFFS** (Pages 461 - 464)  
Report of the Director of Resources and Deputy Chief Executive enclosed.

27. **RURAL ENGLAND PROSPERITY FUND (REPF)**

(Pages 465 - 480)

Report of the Director of Economic Development and Planning enclosed.

Electronic agendas sent to members of Policy and Finance – Councillor Stephen Atkinson (Chair), Councillor Susan Bibby, Councillor David Birtwhistle, Councillor Louise Edge, Councillor Stewart Fletcher, Councillor Michael Graveston, Councillor Jonathan Hill, Councillor Stuart Hirst, Councillor Simon Hore (Vice-Chair), Councillor Kevin Horkin MBE, Councillor Lee Jameson, Councillor Richard Newmark, Councillor Simon O'Rourke, Councillor James (Jim) Rogerson and Councillor Aaron Wilkins-Odudu.

Contact: Democratic Services on 01200 414408 or [committee.services@ribblevalley.gov.uk](mailto:committee.services@ribblevalley.gov.uk)

# Agenda Item 2

## Minutes of Policy and Finance

Meeting Date: Tuesday, 23 January 2024, starting at 6.30 pm  
Present: Councillor S Atkinson (Chair)

Councillors:

S Bibby	S Hore
D Birtwhistle	K Horkin
L Edge	L Jameson
S Fletcher	R Newmark
M Graveston	S O'Rourke
J Hill	J Rogerson
S Hirst	A Wilkins-Odudu

In attendance: Chief Executive, Director of Resources & Deputy Chief Executive, Director of Community Services and Director of Economic Development and Planning

Also in attendance: Cllrs K Barnsley and K Spencer.

### 608 APOLOGIES FOR ABSENCE

There were no apologies for absence.

### 609 TO APPROVE THE MINUTES OF THE PREVIOUS MEETING

The minutes of the meeting held on 7 November 2023 were approved as a correct record and signed by the Chairman.

### 610 DECLARATIONS OF DISCLOSABLE PECUNIARY, OTHER REGISTRABLE AND NON REGISTRABLE INTERESTS

Councillors M Graveston and S O'Rourke each declared an interest in Agenda Item 12 – UK Shared Prosperity Fund (UKSPF), as Board Members of Roefield Leisure Trust.

Councillor D Birtwhistle declared an interest in Agenda Item 12 – UK Shared Shared Prosperity Fund (UKSPF), in respect of the application for Barrow Community Space.

Councillor S Hirst declared an interest in Agenda Item 26 – Rural England Prosperity Fund (REPF), as a Trustee of Salesbury Memorial Hall.

Councillor S Hore declared an interest in Agenda Item 26 – Rural England Prosperity Fund (REPF), as a Trustee of Chipping Village Hall.

### 611 PUBLIC PARTICIPATION

The Chairman welcomed Mr Darrin Robinson, speaking on behalf of Ribchester Parish Council, in respect of Agenda Item 26 – Rural England Prosperity Fund (REPF).

### 612 REVISED REVENUE BUDGET 2023/24

The Director of Resources and Deputy Chief Executive submitted a report seeking approval of a revised revenue budget for 2023/24.

Members were reminded that the original estimate for the current financial year was set in March 2023. At this time of year, the Council revised the estimates for the current financial year to predict the likely outcome.

The report noted that the:

- Council had forecast earlier in the year that it was facing record levels of inflation at 10.1% in the 12 months to September 2022. In the 12 months to October 2023, the Consumer Price Index (CPI) had fallen to 4.6%, therefore, the revised estimates took into account the changes in inflation so far and made assumptions up to the end of March 2024.
- The Council had been facing significantly higher utility costs for gas, electricity, and fuel, however, a decrease to the estimated costs of gas (-£75k) and electricity (-£26k), mainly due to a reduction in unit rates, had resulted in the movement from the original estimate totalling -£100k.
- The Pay Award for 2023/24 had now been settled and, overall, the cost of the pay award was 6.5% which was around £170k above the 5% which had been allowed for.
- The overall difference between the Revised and Original Estimate was a decrease in net expenditure of £166,810 or a decrease in net expenditure of £92,410 after allowing for transfers to and from earmarked reserves.

The report included detailed information on the variances.

RESOLVED THAT COMMITTEE:

Agree the revenue revised estimate for 2023/24.

613

#### ORIGINAL REVENUE BUDGET 2024/25

The Director of Resources and Deputy Chief Executive submitted a report outlining the draft revenue budget for 2024/25, for approval by committee and then consideration at Special Policy and Finance committee.

Members were reminded that the budget forecast was presented to this Committee in September 2023, when it predicted that there would be the following budget gaps: £877k in 2024/25, £2.261m in 2025/26, and £2.740m in 2026/27, after allowing for use of general fund balances.

The report set out:

- The changes since the September forecast.
- The provisional grant settlement.
- The budget process and how the estimates were prepared.
- The draft revenue budget for 2024/25 and the main variations.

The difference between the Proposed Original Estimate 2024/25 and Original Estimate 2023/24 was a reduction in net expenditure of £67,530 but an increase in

net expenditure of £112,110 after allowing for transfers to and from earmarked reserves.

RESOLVED THAT COMMITTEE:

Approve the revenue original estimate for 2024/25 and agree to submit this to a Special Policy and Finance Committee.

614

#### REVISED CAPITAL PROGRAMME 2023/24

The Director of Resources and Deputy Chief Executive submitted a report asking committee to approve the 2023/24 revised estimate for this Committee's capital programme.

Nine schemes totalling £522k had been approved by Special Policy and Finance committee and full Council in February and March 2023 respectively. During the year, additional budget of £72k had been approved for three new schemes bringing the total approved budget for twelve schemes to £594k.

Progress on each of the capital schemes had been discussed with budget holders, and the capital programme had been revised to reflect progress and the estimated full year expenditure for 2023/24. This resulted in a proposed revised estimate of £346k for ten schemes, a reduction of £248k from the total approved budget, the reasons for which were noted in the report.

At the end of December 2023 £135k had been spent or committed, which was 38.9% of the revised capital programme for this Committee.

RESOLVED THAT COMMITTEE:

1. Approve the 2023/24 revised estimate of £346,420 for this Committee's revised capital programme as set out in the report, and
2. Approve the transfer of the following capital budgets from 2023/24 to 2024/25:
  - Replacement Air Conditioning Units in Server Room - £10,700
  - Replacement of Brookfoot Footbridge, Ribchester £106k
  - Council Offices Mains and LED Lighting Upgrade - £90k
  - Revenues and Benefits Replacement Server - £24k
  - Technology Forge Upgrade - £27,400

615

#### CAPITAL PROGRAMME REVIEW AND NEW BIDS 2024/25 - 2028/29

The Director of Resources and Deputy Chief Executive submitted a report asking committee to consider the future capital programme for this committee covering the period 2024/25 to 2028/29.

For this committee there had originally been five schemes approved for the financial years 2024/25 to 2027/28, totalling £396,560. Following a review of these schemes there were no proposed amendments identified.

No new capital bids had been put forward for 2028/29 for this Committee by Heads of Service. Members were asked to consider any capital bid suggestions or amendments that they may wish to make.

RESOLVED THAT COMMITTEE:

Approve the future capital programme for this Committee's services for onward recommendation to Special Policy and Finance Committee for the period 2024/25 to 2028/29, based on the proposals included in the report.

616

LOCAL COUNCIL TAX SUPPORT SCHEME 2024/25

The Director of Resources and Deputy Chief Executive submitted a report for Committee to consider the Council's Local Council Tax Support (LCTS) Scheme for 2024/25 and submit to Full Council for approval by 11 March 2024.

The report noted that the LCTS scheme had replaced Council Tax Benefit in 2013/14 and was now paid as a discount against an individual's council tax bill rather than a benefit. The Government had replaced the subsidy with a grant payable to Councils for the cost of LCTS, however they had reduced the amount from 100% to 90% and councils had either to absorb the reduction or meet it from reductions in council tax or elsewhere from within the council tax system. The scheme was broadly similar to the old Council Tax Benefits scheme but with a 12% reduction in entitlement for claimants of working age.

Following a consultation exercise in 2021, a decision was taken to remove the 12% reduction in support, which had resulted in increased LCTS for approximately 1200 households, 600 of which paid no Council Tax in 2022/23.

As part of the budget setting process, Committee were asked to consider whether to continue with the current LCTS scheme or replace it with another, for determination by the meeting of the Full Council 5 March 2024.

Members were pleased to recommend the continuation of one of the most generous Council Tax Support Schemes in Lancashire, for approval by Full Council.

\*\*\*RESOLVED THAT COMMITTEE:

Recommend the approval of the Council's Local Council Tax Support Scheme for 2024/25 to Full Council.

617

REVIEW OF DISCRETIONARY DISCOUNT/RELIEF POLICY

The Director of Resources and Deputy Chief Executive submitted a report seeking Committee approval of the updated Revenues Discretionary Discount/Relief policy.

Members were reminded that Local Authorities had the power to grant discretionary Council Tax and Business Rates discounts/reliefs. This included the additional support provided to recipients of Local Council Tax Support, the Business Rates Expanded Retail and Nursery Relief/Discounts, the Covid-19 Additional Relief Fund for Business Rates, and the extension of the Support Small Business (SSB) and Transitional Relief schemes. The report noted that:

- The Non-Domestic Rating Act 2023 made an amendment to Section 47 of the Local Government Finance Act 1988 which prevented the backdating of discretionary rate relief to no more than six months after the end of the



financial year, by removing the restriction from the financial year beginning 1 April 2023.

- The Council had made amendments to the policy to cover the extension of 75% Retail Hospitality and Leisure Relief for 2024/25.

The full revised Revenues Discretionary Discount/Relief Policy was included with tracked changes.

RESOLVED THAT COMMITTEE:

1. Agree to determine each application for backdating Discretionary Rate Relief on a case-by-case merits based on the amended restrictions included in the Non-Domestic Rating Act 2023; and
2. Agree the changes to the Revenues Discretionary Discount/Relief Policy for 2024/25.

618

#### CORPORATE DEBT POLICY

The Director of Resources and Deputy Chief Executive submitted a report seeking agreement for a revision to the Council's Corporate Debt Policy (CDP).

The Council was required to collect debts across several different departments. These debts could be in relation to a variety of services, ranging from Business Rates, Council Tax and rent for both commercial and residential properties.

No amendments were proposed to the Policy, a full copy of which was included with the report.

RESOLVED THAT COMMITTEE:

Approved the Policy attached at Annex 1 to the Report.

619

#### UK SHARED PROSPERITY FUND (UKSPF)

The Director of Economic Development and Planning submitted a report updating Members in respect of the Council's UK Shared Prosperity Fund and seeking approval for some of the use of the Council's UKSPF allocation.

The report listed the schemes for which the UKSPF had been spent or earmarked to, and the amounts allocated within each financial year were as follows:

- Year 1 (2022/23) allocation £238,805
- Year 2 (2023/24) allocation £477,610
- Year 3 (2024/25) allocation £1,251,339

Receipt of the full Year 3 allocation was subject to a threshold approach determined by the amount spent from the Year 1 and Year 2 allocations. It was expected that over 80% of the Council's 2022/23 and 2023/24 allocation would be spent before the end of March 2024 which would result in the full allocation for 2024/25 being received in the new financial year.

Committee was updated on the outcome of discussions by the UKSPF Working Group to date. Detailed information was provided on the schemes that had been recommended for approval and Committee was asked to consider which schemes

should be approved to be supported from the 2024/25 allocation. The Chairman opened each scheme up for debate in turn and Members voted separately on each scheme.

Councillors M Graveston and S O'Rourke left the meeting.

Members supported and approved the provision of £80k of UKSPF for the new spinning room at Roefield.

Councillors M Graveston and S O'Rourke returned to the meeting.

Councillor D Birtwhistle left the meeting.

Members supported and approved the provision of £25k to resurface Barrow car park, mark out the parking spaces and install electric vehicle charging points. Members then also supported and approved a further two scheme applications in Barrow as a joint scheme with the total provision of £199,150 for the creation of Barrow Village Hall within the former pub/ restaurant the conversion of the existing cottage into office/ community space. It was noted that in accordance with the Council's procurement rules the works would need to go out to tender.

Councillor D Birtwhistle returned to the meeting.

Varying opinions were put forward in regard to the application for the provision of £1,340 for the CCTV at the 3C's café in the castle grounds, which had already been erected by the current tenant. It was considered that the scheme should not be supported using the UKSPF and Committee referred the scheme to the Ribble Valley Community Safety Partnership for consideration under a grant scheme.

Members were updated verbally at the meeting in regard to the progress on the Longridge pump track and events space scheme, that quotes were awaited and a report would be brought to a future Committee.

#### RESOLVED THAT COMMITTEE:

1. Agree to the provision of £80,000 of the Council's UKSPF funding for a new spinning room at Roefield leisure centre.
2. Agree to the provision of £25,000 to resurface the Barrow car park, to mark out the parking spaces and install electric vehicle charging points.
3. Agree to the provision of £199,150 for the creation of a Barrow Village Hall within the former pub/ restaurant and the conversion of the existing cottage into office/ community space under one scheme.
4. Refer the provision of CCTV at 3C's café in the castle grounds to the Ribble Valley Community Safety Partnership (RV CSP) for consideration under a grant scheme.
5. Authorise the Director of Economic Development and Planning to progress suitable agreements with the relevant parties in respect of the provision of the approved funding for each of the above approved projects.

The Director of Economic Development and Planning submitted a report seeking Committee's endorsement of actions for the Council in respect of the Ribble Valley

Community Safety Partnership Serious Violence Action Plan relating to the new Serious Violence Duty 2023.

The report noted that the Police, Crime, Sentencing and Courts Act 2022 (PCSC Act) imposed duties on the Council which included the preparation and implementation of a strategy for exercising their functions to prevent and reduce serious violence in the area. The Government had produced statutory guidance to support organisations and authorities in exercising functions in respect of this duty.

The draft Ribble Valley CSP Serious Violence Action Plan was included with the report. The actions identified related to different members of the Ribble Valley Safety Partnership (RV CSP) as well as the Council. The Action Plan had been considered by the RV CSP at their meeting on 19 October 2023 and it was agreed that each partner would consider the Action Plan and endorse the actions relevant to their organisation. It would then be considered by the RV CSP at their meeting of 1 February 2024 and approved for publication.

Committee were asked to endorse the actions relating to RVBC, which were summarised in the report, along with suggested amendments which were shown as tracked changes in the provided Draft Plan.

Members discussed the role and outlook of the CSP and commended the Partnership Officer for her ongoing work.

RESOLVED THAT COMMITTEE:

1. Endorse the actions highlighted in the RV Serious Violence Action Plan relating to Ribble Valley Borough Council as set out in the report.
2. Delegate authority to the Director of Economic Development and Planning to agree editorial changes to the Action Plan which improve the clarity and accuracy of the document before it is published.

621

#### LANCASHIRE COMBINED COUNTY AUTHORITY AND DEVOLUTION PROPOSAL

The Chief Executive submitted a report to provide an update for Members on the proposed establishment of a Lancashire Combined County Authority and determine if they wished to respond to the consultation.

The government had announced the opportunity for a devolution deal for Lancashire and proposed the creation of a Combined County Authority (CCA) for the administrative area covered by the three upper tier Councils; Blackburn with Darwen Borough Council, Blackpool Council, and Lancashire County Council. The main elements of the Combined County Authority Proposal, potential funding, and how the CCA would work, were included in the report. The proposed deal was subject to a public consultation process in accordance with the statutory requirements. It was anticipated that a further meeting of the three Councils in March 2024 would consider the results on the consultation and agree whether or not to formally submit the final Proposal to government for formal parliamentary approval in summer and autumn 2024.

The CCA model stated that only Upper Tier Local Authorities could be constituent members, and District Councils including RVBC would be invited to nominate two “non-constituent” members to serve as members of the CCA. It was understood that the “non-constituent” members would not have voting rights.

The public consultation would run for eight weeks in December 2023 and January 2024, and Committee were asked to consider whether to respond.

Members felt it was the Council's duty to respond to the consultation and concerns were raised that Districts may not have a vote as non-constituent Members. The potential positives and negatives of a CCA were discussed. Members felt that although the CCA would receive any future UKSPF, that it should be split as an equal percentage between areas to ensure it was fairly distributed. Committee agreed to respond in support of the CCA in principle, subject to the inclusion of these suggested terms.

RESOLVED THAT COMMITTEE:

Agree to respond to the public consultation as follows:

Ribble Valley Borough Council broadly supports the creation of the County Combined Authority as set out in the Consultation document. However, we would like to see the two district representatives being given full voting rights on the CCA Board. We would also ask that a share of any UK Shared Prosperity Fund received by the CCA is allocated to District Councils in the same proportions as currently received by those authorities.

622

#### MEMBERSHIP OF WORKING GROUPS

The Chief Executive submitted a report for Committee to consider the membership of the Working Groups under the remit of this Committee for the remainder of the municipal year 2023/24.

Committee had approved the appointment of Members to the working groups for 2023/24 on 20 June 2023 comprising; Voluntary Organisation Grants, Budget Working Group, UKSPF Working Group, and Corporate Strategy Working Group. Following political group changes, the revised membership of the Policy and Finance Committee based on the new political balance had been confirmed at the meeting of the Full Council 12 December 2023.

Members were asked to appoint replacement Members to the Budget Working Group and Corporate Strategy Working Group, as Councillor G McCrum was no longer a member of the parent Committee.

RESOLVED THAT COMMITTEE:

Agree the revised membership of the Working Groups for the remainder of the municipal year 2023/24 as follows:

Voluntary Organisation Grants – Councillors R Newmark, L Edge, S O'Rourke, A Wilkins-Odudu, D Birtwhistle

Budget – Councillors S Atkinson, S Hore, S Hirst, S Fletcher, L Jameson, J Rogerson, S O'Rourke

UKSPF - Councillors S Atkinson, S Hore, S O'Rourke, L Jameson, J Rogerson

Corporate Strategy Working Group - S Atkinson, S Hore, K Horkin, S Fletcher, A Wilkins-Odudu, D Birtwhistle, S O'Rourke.

623

#### REFERENCES FROM COMMITTEES

There were no references from Committees.

624 TREASURY MANAGEMENT MONITORING 2023/24

The Director of Resources submitted a monitoring report for information on the treasury management activities for the period 1 April 2023 to 31 December 2023. This included temporary investments, interest on investments, local government bonds agency, borrowing, borrowing requirements, prudential indicators, approved organisations, recent events and exposure to risk.

625 REVENUES AND BENEFITS GENERAL REPORT

The Director of Resources submitted a report for information on debts outstanding for business rates, council tax and sundry debtors. It also updated members on benefits performance, including benefits processing times and overpayment recovery.

626 HOUSEHOLD SUPPORT FUND ROUND 4

The Director of Economic Development and Planning submitted a report for information updating Committee on the Household Support Fund Round 4 (HSF4).

The application process for the second round of applications had closed on 17 November 2023. 331 applications had been received, of which 269 applications were eligible. Vouchers had been issued to eligible applicants in date order of receipt, therefore 43 vouchers had been issued equating to the remaining fund amount of £10,900. The remaining eligible applicants would be prioritised for assistance in the event of more funding becoming available.

To date 748 vouchers had been issued to households in the Borough which equated to £211,100.

627 RIPA UPDATE

The Chief Executive submitted a report informing Committee of the Council's usage of the Regulation of Investigatory Powers Act (RIPA) and the result of the position in respect of the 2023 inspection.

RIPA allowed the Council to carry out directed surveillance and/or use covert human intelligence sources (CHIS) lawfully if it is authorised in accordance with the provisions of RIPA. Committee was informed that the Council had not used its RIPA powers within the last 12 months to date.

In July 2023, the Investigatory Powers Commissioners Office had requested information in order for them to consider the Council's RIPA arrangements. The Council had submitted the information and received confirmation on 3 November 2023 that the Council had provided assurance and as such no further inspection was required at that time.

628 CORPORATE PLAN PERFORMANCE REPORTING

The Chief Executive submitted a report informing Committee about year-end reports for 2021/22 and 2022/23 that detail performance against the Council's local performance indicators.

The report provided an overview of the Council's performance up to 31 March 2023. Analysis showed that of the 18 key performance indicators (KPIs) that could be compared to target:

- 50% (9) of the KPIs met target (green) or were on track.
- 16.7% (3) of the KPIs close to target (amber) where delivery was on track and was being managed.
- 0% (0) of the KPIs missed target (red) where performance was or was likely to be off track.
- 16.7% (3) of the KPIs provided data only.
- 16.7% (3) of the KPIs were either awaiting data, data was unavailable, or a target had not been set.

Of the 18 KPIs where performance trend could be compared over the years:

- 50% (9) of the KPIs had improved
- 28% (5) of the KPIs had worsened,
- 22% (4) of the KPIs could not be compared to the previous year

The full monitoring report along with narrative on performance and targets was provided in the report.

629 MINUTES OF WORKING GROUPS

(i) Minutes of Budget Working Group 25 September 2023

The minutes of the Budget Working Group held on 25 September 2023 were submitted for Committee's information.

631 MINUTES OF UKSPF WORKING GROUP 31 OCTOBER 2023

The minutes of the UKSPF Working Group held on 31 October 2023 were submitted for Committee's information.

632 REPORTS FROM REPRESENTATIVES ON OUTSIDE BODIES

There were no reports from representatives on outside bodies.

633 EXCLUSION OF PRESS AND PUBLIC

RESOLVED: That by virtue of the next item of business being exempt information under Paragraph 1 of Part 1 of Schedule 12A of the Local Government Act 1972 the press and public be now excluded from the meeting.

Councillor S Hirst left the meeting in respect of the next agenda item.

## RURAL ENGLAND PROSPERITY FUND (REPF)

The Director of Economic Development and Planning submitted a report for Committee to consider full applications received into the Rural England Prosperity Fund (REPF) grant scheme.

The scheme had opened for expressions of interest forms on 12 September 2023 and would remain open with applications being assessed on an ongoing basis during the funding period. To date fifteen eligible applicants had been invited to complete a full application, and of these the following two full applications had been received for Committee to consider:

- Ribchester Parish Council, Knowle Green Gigabit (1000mbps) Broadband – requesting £50k to cover part of the cost of the initial network installation, with an additional £12k to provide the connection to Ribchester Parish Council.
- Newton-in-Bowland Village Hall – requesting £3478.50 to fund 50% of the total cost (£6,957) of three smaller projects consisting of a projector, water boiler and tablet. As applications were limited to one per project application, Committee were asked to consider which of the three smaller projects to support.

Members felt that the Knowle Green broadband project was worthwhile and essential, however, given the number of homes and businesses within the project area that would be eligible for government funded vouchers, Committee requested that further financial information was required, and deferred the decision to a future Committee once the information was obtained.

It was noted that Village Hall projects would ordinarily fall under existing grant schemes, therefore Members felt that the Newton-in Bowland projects should be considered under grant schemes in the first instance.

## RESOLVED THAT COMMITTEE:

1. Request further financial information in regard to the application for £50k to support the delivery of the network installation requirements for a digital gigabit broadband network to Knowle Green, for consideration at a future Committee.
2. Recommend the three projects totalling £6,957 at Newton-in-Bowland Village Hall for consideration under the existing voluntary organisation grant scheme.

Councillor S Hirst returned to the meeting.

## LOCAL TAXATION WRITE OFFS

The Director of Resources & Deputy Chief Executive submitted a report seeking Committee's approval to write off certain Council Tax and Business Rates debts relating to individuals.

## RESOLVED THAT COMMITTEE:

Approve writing off £4,690.62 of Council Tax debts plus £390.00 costs where it had not been possible to collect the amount due.

The Director of Resources and Deputy Chief Executive, the Director of Economic Development and Planning, and the Director of Community Services left the meeting.  
FLEXIBLE RETIREMENT REQUEST

The Chief Executive submitted a report for Committee to consider an application for flexible retirement from the Chief Executive, which required approval of both Personnel Committee and Policy and Finance Committee.

The report reminded Committee of the eligibility criteria under the Local Government Pension Scheme and detailed the Council's Early Retirement Policy.

The Chief Executive had submitted his notice to retire from his full time position on 5 April 2024. The Chief Executive's request was that he be granted flexible retirement to allow him to continue with a reduced working week of 2.5 days until January 2025. The report also presented Committee with the options which required consideration given that the other half of the post would become vacant, and the potential financial implications of the various options.

The report noted that agreeing to the flexible retirement request would retain the knowledge and expertise of the Chief Executive and permit the Council 12 months to carefully consider the recruitment and replacement. Committee were verbally updated at the meeting that Personnel Committee had approved the request at their meeting of 17 January 2024. The Chief Executive presented the report then left the meeting.

Committee supported the flexible retirement request, and the proposed option for the Deputy Chief Executive to be asked to Act Up.

RESOLVED THAT COMMITTEE:

1. Approve the flexible retirement request with effect from 6 April 2024, and
2. Approve that the Director of Resources and Deputy Chief Executive is asked to Act Up and temporarily undertake the extra duties of CEO, 2½ days per week, alongside her existing role.

The meeting closed at 8.40 pm

If you have any queries on these minutes please contact the committee clerk, Rebecca Tait 01200 414408 [rebecca.tait@ribblevalley.gov.uk](mailto:rebecca.tait@ribblevalley.gov.uk).



## Minutes of Policy and Finance

Meeting Date: Tuesday, 13 February 2024, starting at 6.30 pm  
Present: Councillor S Atkinson (Chair)

Councillors:

S Bibby	K Horkin
D Birtwhistle	L Jameson
S Fletcher	R Newmark
M Graveston	S O'Rourke
J Hill	J Rogerson
S Hirst	A Wilkins-Odudu
S Hore	

In attendance: Chief Executive, Director of Resources & Deputy Chief Executive, Director of Economic Development and Planning, Director of Community Services and Head of Financial Services

Also in attendance: Cllr K Barnsley, M Hindle and R Walsh

### 690 APOLOGIES FOR ABSENCE

Apologies for absence from the meeting were received from Councillor L Edge.

### 691 TO APPROVE THE MINUTES OF THE PREVIOUS MEETING

There were no minutes requiring approval.

### 692 DECLARATIONS OF DISCLOSABLE PECUNIARY, OTHER REGISTRABLE AND NON REGISTRABLE INTERESTS

There were no declarations of disclosable pecuniary, other registrable or non-registrable interests.

### 693 PUBLIC PARTICIPATION

There was no public participation.

### 694 PROVISIONAL LOCAL GOVERNMENT FINANCE SETTLEMENT 2024/25

The Director of Resources and Deputy Chief Executive submitted a report for information providing details of the Government Policy Statement on Local Government Finance and the Provisional Local Government Finance Settlement for 2024/25.

The Policy Statement had suggested that the Government intended to offer a similar financial settlement in 2024/25 as to the current year. The report informed Committee of the key messages outlined in the policy statement. Alongside the statement, the Government had issued information asking local authorities to develop and share productivity plans by July 2024.

The Provisional Local Government Grant Settlement had been published on 18 December 2023, and Members were informed at the meeting that the Final Local Government Grant Settlement had now been published on 5 February 2024.

The published report provided with a comparison between the assumptions made in the 2024/25 Budget Forecast, and the movements following the 2024/25 Provisional Settlement, which showed that overall, the Council would be £826k better off than expected, assuming that Council Tax was increased by the maximum amount of £5 (for Band D properties). This was largely due to the continuation of New Homes Bonus allocations for 2024/25 along with the one-off funding guarantee.

An additional note was circulated at the meeting to Members detailing the Final Grant Settlement which had been announced since the Committee report had been written. We were informed that the Council would be £73k better off than the Provisional Grant Settlement. This would improve the financing of the revenue budget shortfall for 2024/25.

Members were reminded that business rate growth fell outside of the core government funding calculations. The Council had received official designation from the Secretary of State that the Lancashire Business Rate Pool would continue for 2024/25.

695

#### OVERALL REVENUE BUDGET 2024/25

The Director of Resources and Deputy Chief Executive submitted a report asking Committee to approve the revised Revenue Budget for 2023/24 and to recommend a revenue budget and council tax requirement for 2024/25 to Council on 5 March 2024.

The report noted that when setting the revised budget for 2023/24, records levels of inflation were being seen along with significantly higher utility costs. Committee expenditure had fallen significantly by £1.470m and a number of one-off windfall savings totalling £1.9m had also occurred including:

- Investment income was up by £896k due to higher interest rates and higher than expected available cash balances to invest;
- Business Rate refunds for the Clitheroe Castle Museum and also some car parks totalling £508k; and
- Utility costs were £496k lower than anticipated.

A significant element of the Council's income was Business Rate Growth and the report outlined the latest estimate of Ribble Valley's share of business rate income for the current year. When setting the original budget, it had been agreed to significantly increase the amount of Business Rate Growth used to fund the revenue budget to £2m. In addition, an amount of £1.173m would be transferred to a capital reserve fund to be used to fund future capital schemes.

The report detailed the forecasted transfers to and from earmarked reserves compared with the original estimate, and in summary, the net position was that the Council anticipated adding £90k instead of taking £459k from earmarked reserves in the current year.

The overall summary showed that the Council was £1.805m better off when compared with the original estimate, therefore instead of taking £300k from general fund balances at the end of the year, based on the revised estimates the amount would be £1.505m.

The report went on to highlight the key elements of the Provisional Local Government Finance Settlement 2024/25 and total Government funding of £3.001m in 2024/25. This was set to increase by an additional £73k in funding following the Final Local Government Finance Settlement. The funding guarantee would also increase Ribble Valley's core spending power by 5.7%. It was noted that whilst the New Homes Bonus was an element of the Council's Core Spending power, Business Rates Growth income was not, therefore this income would not be protected if baselines were reset in the future.

The Director of Resources reported that the Collection Fund was likely to produce an overall surplus of £1,311,620 for 2024/25, which would consist of a surplus for council tax of £821,668 and a surplus in respect of business rates of £489,952. The council tax surplus would be shared amongst all the major precepting authorities with the Council's share being £73,966 and the Council's business rate share being £195,981.

Regarding the revenue budget for 2024/25, the report outlined the provisional base position as agreed by Service Committees. Committee expenditure was set to fall by £248k, the reasons for which were set out for each Committee in the annex to the report. Capital adjustments and movements of other items were also reported, and the most significant movement was the increase in investment interest, however it was difficult to predict when interest rates would fall.

The future budget forecasts for 2025/26 to 2028/29 were also estimated based upon latest budget predictions, potential Government Funding, and spending power assumptions. It was noted that these were difficult to predict in the absence of any firm information from the Government, along with the expected general election in 2024. The report summarised the annual budget shortfalls for each year, with the total shortfall to be funded being £5,926,819. This took into account the assumption that £1m would be taken from general fund balances over the forthcoming 4 years. Members were informed that if assumptions in the forecast were correct, although the Council were close to a balanced budget position for 2025/26, significant budget gaps were predicted from 2026/27 onwards. This was largely due to assumptions that interest rates would fall, core government funding would fall, and that business rates would be reset.

The Council's external auditors had recommended that the Council put in place a savings plan and a transformation plan, if required, to address the estimated budget gaps that were forecast. The current Government had also issued, alongside the Final Grant Settlement for 2024/25, a requirement for local authorities to produce and submit a 'productivity plan' before Parliament's summer recess, elements of which may well be duplicated in the savings plan.

The Budget Working Group had considered the Council's financial position and overall budget positions for 2023/24 and 2024/25, and had made the following recommendations for approval by Committee:

- £500k to be added to the 2024/25 capital programme to fund improvement works in the Castle Grounds, and £1m be set aside to fund one-off items to be considered by the Budget Working Group/Policy and Finance Committee. These would be funded by the windfall savings expected on the revised estimate for 2023/24 which totalled £1.505m. The Budget Working Group stressed that as the savings/extra income were of a one-off nature and should not be used to fund on-going expenditure.
- Further Budget Considerations for 2024/25, which had been identified since Service Committees had considered their base budgets, should be added to the 2024/25 budget, totalling £146,100.

- That a £200k contingency for potential pay increases above the 4% allowed for, and a £200k contingency for utility and fuel increases above the amounts allowed for in the base Committee estimates, should be added to the 2024/25 budget.
- A £5 increase in the Band D Council Tax to £170.69 for 2024/25.
- That the Council monitor closely interest rate changes during the year.
- That £82,853 is taken from general fund balances in 2024/25 to balance the budget, however, Members were updated at the meeting that this was now reduced to £8,925 following the Final Local Government Finance Settlement 2024/25.
- That given the significant forecast deficit for future years, the financial pressures and remaining uncertainties, the Budget Working Group should continue to meet on a regular basis to review the budget position and consider ways in which a sustainable budget could be set. This would include the preparation of a savings plan.

Committee were asked to consider the recommendations which would result in a balanced budget for 2024/25, as set out in the report.

The Director of Resources and Deputy Chief Executive, as the Section 151 Officer, presented her report set out in Annex 8 which was required under Section 25 of the Local Government Finance Act 2003 to consider the robustness of the budget and the adequacy of the Council's balances and reserves. She concluded that the budget estimates for 2024/25 are robust, and the level of reserves adequate. She recommended that the Budget Working Group consider a savings and transformation plan to address how a balanced budget could be set beyond 2025/26.

RESOLVED THAT COMMITTEE:

1. Approve the revised budget for 2023/24.
2. Approve the Budget Working Group's recommendations set out in Section 9 and set a budget and council tax requirement for 2024/25 as set out in Section 12 of the report.
3. Recommend the budget and council tax requirement to the Full Council meeting on 5 March 2024.

<b>BUDGET AND COUNCIL TAX REQUIREMENT</b>	
	<b>£</b>
RVBC Net Budget	5,904,551
Plus Parish Precepts (Annex 3)	627,676
	<b>6,532,227</b>
Less - Settlement Funding Assessment	-1,508,544
<b>Net Requirement Before Adjustments</b>	<b>5,023,683</b>
Council Tax Surplus	-73,966
<b>Council Tax Requirement (Including Parishes)</b>	<b>4,949,717</b>

4. Ask the Budget Working Group to formulate the preparation of a savings plan to address the forecasted future budget deficits and report back to this Committee.

696

#### OVERALL REVISED CAPITAL PROGRAMME 2023/24

The Director of Resources and Deputy Chief Executive submitted a report for Committee to consider and approve the Council's overall revised capital programme for 2023/24.

The original programme had been approved by Council in March 2023 and regular reports had been presented to all committees on progress with the schemes. There had been a number of further approvals and adjustments made during the year resulting in the total approved Capital Programme for 2023/24 of £6,925,330 over 55 schemes. The revised estimate for each of these schemes had been determined following discussion with budget holders regarding their progress and estimated full year expenditure.

The revised Capital Programme now stood at £3,189,580 for 47 schemes, which was a reduction of £3,735,750 from the previously approved capital programme budget and a net reduction of 6 schemes. Detail around the movements was provided in the report.

The report went on to outline how the capital programme had been financed with a summary of the movement on the capital earmarked reserve. Earmarked reserves were used to fund £1,500,740 of the 2023/24 proposed revised capital programme, with the balance of the funding coming from usable capital receipts of £27,110 together with grants and contributions of £1,661,730. The proposal maintained the Capital Earmarked Reserve at a level above £350,000, which allowed for any emergencies to be met if required.

At the end of January 2024 £1,896,760 had been spent or committed on capital programme schemes. This equated to 52% of the full year proposed revised capital programme budget.

Members expressed concerns that capital schemes can be delayed. It was noted this can be outside of the Council's control, however, Members asked that the Budget Working be updated regularly on all Capital schemes and in respect of delays which may impact completion within the financial year.

#### RESOLVED THAT COMMITTEE:

1. Approve the overall revised capital programme for 2023/24.
2. Request regular progress updates on Capital Schemes to the Budget Working Group.

697

#### FIVE YEAR CAPITAL PROGRAMME 2024/25 TO 2028/29

The Director of Resources and Deputy Chief Executive submitted a report providing Members with details of the previously approved capital programme schemes for 2024/25 to 2027/28. The report also asked Members to consider the bids that had been received for inclusion in the capital programme for the 2028/29 financial year

and recommend a five-year capital programme for 2024/25 to 2028/29 to Full Council on 5 March 2024.

Most schemes for 2024/25 and 2027/28 were already approved in the existing capital programme. A number of schemes had been moved from the 2023/24 financial year to 2024/25 together with the associated resources to fund them. There were three additional schemes recommended for approval in the 2024/25 financial year:

- Scheme for Council Offices Solar Panels which already been approved in principle by Policy and Finance Committee subject to a further report to committee (to be reported March 2024). £95,000 was included based on quotes received.
- Scheme for £25,000 for Ribblesdale Pool Covers which was funded by grant awarded by Sport England.
- Scheme for £588,540 for Food Waste Collections new burdens funded from grant received from DEFRA for this purpose.

It was also assumed that the £500k for the Castle Grounds scheme as recommended in the revenue budget report would be approved and was included in the 2024/25 financial year.

Heads of Service had put forward their capital programme bids. Service committees had since considered the bids that were put forward and all were supported. A review of the schemes had been undertaken by Budget Working Group and Corporate Management Team, with changes to two schemes as noted in the report. The proposed capital programme was reported to be both achievable and affordable.

RESOLVED THAT COMMITTEE:

1. Recommend to Council the Capital Programme for 2024/25 to 2028/29 as set out in report.
2. Request regular progress updates on Capital Schemes to the Budget Working Group.

698

## REVIEW OF POLLING DISTRICTS AND POLLING PLACES

The Chief Executive submitted a report for Committee to consider the recommendations arising from the Council's Polling District and Polling Place Review 2024 and make recommendations to Full Council.

The Council's Electoral and Licensing Officer had completed a review of each polling place and station in accordance with the relevant legislation and guidance. The Notice of Review and Information was published on the Council's website on 5 January 2024 with the consultation period running to 2 February 2024, which had been widely publicised.

Six responses had been received during the consultation period, which were detailed in the report. The responses and comments of the (Acting) Returning Officer had been considered in full and the recommendations made in respect of these were as follows:

- Polling District – DF Langho – That the polling place revert to its previous location of St Mary's RC Church Hall, York Lance, Langho Blackburn BB6 8DW. The polling station was accessible, and the location more central for those attending to vote on foot.

- Polling District – CO Chatburn – That the polling place revert to its previous location of Chatburn Methodist Church Hall, 2 Pendle Avenue, Chatburn, Clitheroe BB7 4AX.
- Polling District – CV3 Whalley Nethertown – That Whalley Nethertown have a separate polling place, with the polling place to be located at Whalley Library, 1 Abbots Croft, Whalley, Clitheroe BB7 9RR. The location met all the requirements for a polling place and was located nearer to the Nethertown Ward boundary than the previous polling place or other possible locations.

The proposals for all polling districts and places were set out in the appendix to the report.

Members were also asked to consider an amendment to the Officer Scheme of Delegation within the Constitution, which would require approval by Full Council. The amendment would not negate the need for periodic reviews of polling districts and places, between compulsory reviews, but would allow the Chief Executive to make a change at short notice should there be an operational need.

\*\*\*RESOLVED THAT COMMITTEE:

1. Approve the proposals for polling districts and places in the Ribble valley Parliamentary constituency as set out in the report and recommend their adoption to Full Council.
2. Recommend to Full Council an amendment of the Officer delegation scheme as set out in the report.

699

#### UK SHARED PROSPERITY FUND AND RURAL ENGLAND PROSPERITY FUND - NON CONTRACTING AUTHORITIES' PROCUREMENT THRESHOLDS

The Director of Economic Development and Planning submitted a report seeking Committee approval to confirm the procurement thresholds relating to non-contracting authorities awarded a grant through either the UK Shared Prosperity Fund (UKSPF) or Rural Prosperity Fund (REPF). The report had been added to the agenda following publication, with approval from the Chairman, in order to urgently consider the thresholds whilst the Council prepared grant agreements for the previously approved UKSPF schemes.

Members were asked to approve the thresholds to ensure consistency with the Council's own Contract Procurement Rules and to ensure that the approved schemes can be delivered within the tight timescales of the UKSPF requirements. Once approved the guidance would be available on the Council's website.

RESOLVED THAT COMMITTEE:

Approve the procurement thresholds for non-contracting authorities involved in delivering projects either through UKPSF or REPF as set out in the report.

700

#### REFERENCES FROM COMMITTEES

There were no references from Committees.

701

#### MINUTES OF WORKING GROUPS

There were no minutes of working groups.

702 REPORTS FROM REPRESENTATIVES ON OUTSIDE BODIES

There were no reports from representatives on outside bodies.

703 EXCLUSION OF PRESS AND PUBLIC

There were no items under this heading.

The meeting closed at 7.39 pm

If you have any queries on these minutes please contact the committee clerk,  
Rebecca Hodgson 01200 414408 [rebecca.tait@ribblevalley.gov.uk](mailto:rebecca.tait@ribblevalley.gov.uk).



## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

DECISION

meeting date: 9 APRIL 2024  
title: VOLUNTARY ORGANISATION GRANT APPLICATIONS 2024/25  
submitted by: DIRECTOR OF RESOURCES AND DEPUTY CHIEF EXECUTIVE  
principal author: VALERIE TAYLOR

### 1. PURPOSE

1.1 To approve the allocation of voluntary organisation grants for 2024/25.

### 2. BACKGROUND

2.1 The Council has a number of grant schemes in operation including recreation grants, culture grants and sports grants, Ribble Valley in Bloom and Christmas lights grants which are all administered by Community Services Committee. The voluntary organisation grant scheme is administered by this Committee.

2.2 A member working group considers the applications received under the voluntary organisation grant scheme and makes recommendations to this Committee regarding the allocation of funds on an annual basis.

2.3 The following members attended the working group held on Thursday 14 March 2024:

- Cllr D Birtwhistle
- Cllr L Edge
- Cllr R Newmark
- Cllr S O'Rourke
- Cllr A Wilkins-Odudu

### 3. APPLICATION PROCESS

3.1 Applicants must clearly demonstrate that the purpose of the grant sought is to provide services or facilities that will meet the needs of communities in the Ribble Valley or directly benefit our residents.

3.2 The scheme will not normally fund the following:

- Capital projects on which work has already started or in aid of expenditure already committed or paid.
- Commercial organisations / businesses (including Community Interest Companies)
- Any activity designed to promote political party politics or influence government policies
- Applications from the County Council or other government agencies
- Applications from religious organisations unless there is a clear broad community benefit
- Schemes that can be funded by the Councils' other grant aid schemes – this year several applications of a Recreation, Arts, Culture and Sporting nature were received.

3.3 Applicants can only be accepted from organisations operating on a non-profit making basis. A valid constitution or memorandum of articles or association, which clearly indicates the voluntary or charitable status of the organisation, should accompany all applications.

3.4 Applications for grants are to be supported by copies of recent bank statements showing how much the organisation has in its bank accounts. Where applications are for grant of over £10,000 a 3-year financial plan must also be supplied and all applicants for grants of over £100 are required to provide a copy of the organisation's latest accounts. Capital projects are limited to 50% of the approved costs, up to a maximum of £5,000.

#### 4. 2024/25 GRANTS

4.1 Twenty-nine applications were received that requested total funding of £194,430.

Detail	Number of applications	Total funding requested £
Referred to and supported under the Recreation and Culture grants schemes (community services committee)	5	£44,750
Did not meet the criteria (business/commercial)	2	£7,400
Put forward for considered by the voluntary organisation grants working group	22	£142,280
Total	29	£194,430

4.2 A summary of the 22 applications considered by the voluntary organisation grants working group is set out in Annex 1.

4.3 The voluntary organisation grant budget for 2024/25 is £115,810.

#### 5. VOLUNTARY ORGANISATION GRANTS WORKING GROUP

5.1 The minutes of the Voluntary Organisation Working Group that met on 14<sup>th</sup> March 2024 are attached at Annex 2.

5.2 The working group recommended grant support of £68,100 to 13 applicants as set out in Annex 2.

5.3 For three of the applications the working group suggested that the grant offers be subject to conditions as follows:

- £15k to Citizens Advice East Lancashire on condition that a comprehensive face-to-face service is provided in the Ribble Valley
- £12k to Little Green Bus Ltd on condition that there is wider publication of the service across the Borough
- £4k to The Foundation for Ribble Valley Families on condition that the organisation promotes awareness of the services offered, particularly for young people in the Ribble Valley

5.4 As it has been several years since Policy and Finance Committee have reviewed the grant scheme the working group recommended that a report be brought to a future committee meeting to allow for options to update the scheme to be considered by committee members.

6. RECOMMENDATIONS

- 6.1 Approve the allocation of grants as proposed by the voluntary organisation grants working group as set out in Annex 2, totalling £68,100.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES AND  
DEPUTY CHIEF EXECUTIVE

PF23-24/VT/AC  
25 MARCH 2024

## VOLUNTARY ORGANISATION GRANT APPLICATIONS RECEIVED 2024/25

Organisation Name	Brief description/ aims of Organisation	Grant Requested for 2024/25	Purpose of Grant request
Art4all	To provide free weekly art lessons for adults who are disadvantaged or have learning difficulties. Art4all is under the umbrella of the registered charity Ribble valley Gateway Trust.	£4,000	To assist with the cost of materials and to enable field trips for students.
Carers Link Lancashire	Provides information, support and training to carers and to raise awareness in all aspects of carers and caring.	£3,000	To expand current capacity and support to carers and dedicating more time to reaching out to hidden carers, especially to those who are vulnerable.
Chipping Playgroup	To provide a weekly term time parent supervised playgroup for children aged 0-5 years in the village of Chipping and surrounding areas. The playgroup has been run by volunteers for over 30 years.	£500	To help with increased running costs, insurance and new play equipment.
Citizens Advice East Lancashire	Citizens Advice East Lancashire (CAEL) provides access to free, confidential, impartial, and independent information and advice to the residents of Rossendale, Hyndburn, Ribble Valley, Burnley and Pendle.	£30,000	To retain and expand access to information and advice for Ribble Valley residents. The £30,000 we are requesting will be used to employ 2 part time staff or 1 full time member of staff. This will also enable us to recruit and manage a pool of 10 volunteers who will support our paid staff. Also includes premises costs for suitable premise in Clitheroe Library. We will secure additional premises for another regular session in Longridge. Re rural communities we will work with the LCC mobile library service who recently offered for us to accompany them on suitable routes across the Ribble Valley.
Clitheroe Community Bonfire & Fireworks	Plan and stage the Clitheroe Community Bonfire and Fireworks display in November each year with all proceeds going to local charities	£1,000	To assist with the cost of the annual firework display. Any funds secured will be used towards the first aid staffing costs, fireworks display costs and hire of sound system and electrical equipment (total cost £8,750).

## VOLUNTARY ORGANISATION GRANT APPLICATIONS RECEIVED 2024/25

Organisation Name	Brief description/ aims of Organisation	Grant Requested for 2024/25	Purpose of Grant request
Community Spotlight	Support voluntary and community sectors of Hyndburn and Ribble Valley to ensure their continuity.	£4,000	The organisation consists of 3 self-employed workers and 3 volunteers who are the trustees. We would like to apply for a grant to pay the three self-employed workers
Dunsop Bridge Jubilee Play Area Charitable Trust	To provide and maintain facilities including play area and playing fields and fundraise to replace equipment when needed.	£10,000	To procure and install new play equipment estimated to cost £50k. This is replacing previous equipment which is now old and unsafe.
Goosnargh and Longridge Agricultural Society Ltd	The promotion and general advancement of the science of agriculture and horticulture in their widest sense. Brings together the towns and villages of the Ribble Valley to "show case the best of what we got and educate people in aspects of modern countryside life"	£1,000	To support all aspects of the show day activities for young people, crafts junior horticulture, young sheep handlers, young farmers
Hodder Valley Agricultural and Horticultural Society	To improve the standard of animal husbandry and horticultural practices, and to foster and encourage interest among children and young people in agriculture and the countryside	£750	To assist the financing and sponsorship of the show. The society also holds several fund-raising activities throughout the year.
Home start in East Lancashire	Charity which works across East Lancashire to recruit, train and supervise local community volunteers to deliver a variety of support interventions to vulnerable families.	£5,000	To support the infrastructure of the service, to continue the recruitment, training and supervision of volunteers who will provide support to families in the area.
Knowle Green Gigabit Broadband Project (via Ribchester PC)	Project to provide hyper fast broadband capability to the Knowle Green village and local rural community	£5,000	To contribute to the £88k shortfall of funding for the project. Total cost of the project is £408k. So far £320k has been raised including £229k from Gigabit Voucher Funds.

## VOLUNTARY ORGANISATION GRANT APPLICATIONS RECEIVED 2024/25

Organisation Name	Brief description/ aims of Organisation	Grant Requested for 2024/25	Purpose of Grant request
Little Green Bus Ltd	The Charity's main activity is the provision of safe and caring door-to-door community transport services for mainly elderly and vulnerable people living in the Ribble Valley	£10,000	To support the volunteer car scheme which has grown over the last 12 months.
Longridge Field Day Events Ltd	The objective is to provide an annual event which brings the local community together, with funds being raised to ensure the occasion continues for years to come.	£2,500	To financially assist with the facilitation of the event by funding payment for the closure of the roads and traffic management.
Ribble Valley Archaeology	Amateur archaeological group who undertake their own research projects but also offer their skills and resources to other researchers or historical groups who seek support. Eg heritage trail in Rimington and private landowner in slaidburn. Welcome anyone who wishes to learn about archaeology and take part in activities.	£180	To pay for insurance so archaeological experiences can offered at low or no cost.
Ribble Valley Crossroads Care	Charity giving respite breaks to Carers in the Ribble Valley since 1988. Provide specialist personal care, overnight care, end of life care and care for those with dementia. Provide weekly Dementia group called 'Time for You'.	£20,000	To assist with the high travel costs the charity incurs as its staff have to travel around the Ribble Valley rural area to reach clients (rate of reimbursement increased from 45p to 55p last year). Also pay the carer support workers time between calls which are paid at NMW - due to increase in April 2024.
Ribble Valley Netball Club	Provides a netball club for all ages and abilities with a strong grass roots training programme. Run by approximately 30 volunteers.	£5,000	To assist with running costs including venue hire fees (Oakhill Leisure, Whalley around £3750 per month). The venue is hired 5 nights a week in term time plus additional for club matches.

## VOLUNTARY ORGANISATION GRANT APPLICATIONS RECEIVED 2024/25

Organisation Name	Brief description/ aims of Organisation	Grant Requested for 2024/25	Purpose of Grant request
Ribble Valley Village Halls Association	The association exists to support village halls within Ribble Valley. To create opportunities for the local communities to share skills and resources in the development and maintenance of the village halls and amenities. To promote village halls throughout Ribble Valley and amongst neighbouring districts. To help create an economically sustainable future for village halls in Ribble Valley	£2,500	To continue offering help to community venues by funding sector specialists, hosting training and sharing valuable information.
Ribchester Field Day Committee (Ltd)	To organise and run an annual field day (3rd Saturday in June) for the enjoyment of the residents of Ribchester and visitors from the surrounding towns and villages to bring together families and a sense of community	£1,000	To assist financing the field day with increasing costs and limited income streams. Some examples of cost increases; traffic management for the parade in 2022 £1600 (2019 £300) and insurance £1000 (2022 £500). Also amusement stalls require some repairs/renewals.
The Foundation for Ribble Valley Families	To provide swift, accessible, impactful mental health and emotional wellbeing support for residents of the Ribble Valley	£4,100	To support service costs including continuing delivery of therapeutic packages, more group activities/workshops and identifying a need for face to face peer group support activities.
Waddington Hospital	Provides accommodation for single, independent women, mainly between the ages of 60 and 90, who are self-caring, but with the added support of a part-time warden and an emergency personal alarm system	£25,750	To repair, refurbish and upgrade various community areas and property issues on site. Total cost £51,500.

## VOLUNTARY ORGANISATION GRANT APPLICATIONS RECEIVED 2024/25

Organisation Name	Brief description/ aims of Organisation	Grant Requested for 2024/25	Purpose of Grant request
West Bradford Community Hub	To provide a not-for-profit community hub for use by people of all ages and abilities. To provide a facility to complement the Village Hall, offering an alternative, small space to be used for a range of activities; for example, fitness classes, groups, Tea and Toast, and fundraisers.	£4,000	The old Sunday School building, belonging to St. Catherine's Church is being renovated using funding from the Lancashire Environmental Fund (LEF). This funding would be used for decorating, blinds and soft furnishings, and repair and renovation of the existing floor which are not accounted for in the LEF funding.
Whalley and District Open Gardens	Community garden project including biodiversity reversal through re-wilding, encouraging 'grow your own food' and the main focus, an event weekend in July in Whalley consisting of 12 open public/private open gardens, all appraised under the National Garden Scheme.	£3,000	Plants, planters, gravel and compost



**MINUTES OF VOLUNTARY ORGANISATION GRANTS WORKING GROUP MEETING  
HELD ON 14 MARCH 2024 AT 2.00 pm**

Present: Councillor D Birtwhistle  
Councillor L Edge  
Councillor R Newmark  
Councillor S O'Rourke  
Councillor A Wilkins-Odudu  
Chief Executive  
Director of Resources & Deputy Chief Executive  
Senior Accountant (P&F Committee)

Apologies: None

**1. Background**

1.1 The purpose of the working group was explained which was to consider the 2024/25 voluntary organisation grant applications received and to make recommendations to Policy and Finance Committee.

**2. 2024/25 Applications**

2.1 The Voluntary Organisation Grants Working Group considered 22 applications requesting grant support that totalled £142,280 out of a budget of £115,810 for the 2024/25 financial year.

2.2 Working group members made the following declarations of interest:

<b>Councillor</b>	<b>Organisations</b>
Councillor O'Rourke	Clitheroe Community Bonfire & Fireworks Little Green Bus Ltd Ribble Valley Crossroads Care
Councillor Newmark	Clitheroe Community Bonfire & Fireworks Home Start in East Lancashire (previously trustee) Ribble Valley Village Halls Association

2.3 The working group felt that five applications were from organisations of a recreational or culture nature (which are considered for support under community services committee grant schemes) and that three applications should be referred to the UK Shared Prosperity Fund or Rural England Prosperity Fund schemes for possible consideration:

<b>Recreational/ Culture Activities</b>	<b>Referred to UK Shared Prosperity Fund/ Rural England Prosperity fund Schemes</b>
Ribble Valley Archaeology	Dunsop Bridge Jubilee Play Area Charitable Trust
Ribble Valley Netball Club	Knowle Green Gigabit Broadband Project
Ribble Valley Village Halls Association	Waddington Hospital
West Bradford Community Hub	
Whalley and District Open Gardens	

2.4 It was noted that the 2024/25 voluntary organisation grant scheme budget is based on historical expenditure levels and that this previously included annual grant support of up to £68k for the now discontinued Ribble Valley Citizen's Advice Bureau.

**MINUTES OF VOLUNTARY ORGANISATION GRANTS WORKING GROUP MEETING  
HELD ON 14 MARCH 2024 AT 2.00 pm**

- 2.5 The group recommended that as it had been several years since Policy and Finance Committee had reviewed the grant scheme that a report be brought to a future committee meeting to allow for options to update the scheme to be considered by committee members.
- 2.6 The working group recommended the allocation of voluntary organisation grants to 13 organisations at a total cost of £68,100 as set out below:

**3 Recommended Grant Allocations for 2024/25**

<b>Organisation Name</b>	<b>Recommended Grant for 2024/25 £</b>	<b>Suggested conditions</b>
Art4all	£4,000	-
Carers Link Lancashire	£3,000	-
Chipping Playgroup	£100	-
Citizens Advice East Lancashire	£15,000	That a comprehensive face-to-face service is provided in the Ribble Valley
Clitheroe Community Bonfire & Fireworks	£1,000	-
Community Spotlight	£0	-
Goosnargh and Longridge Agricultural Society Ltd	£1,000	-
Hodder Valley Agricultural and Horticultural Society	£1,000	-
Home start in East Lancashire	£5,000	-
Little Green Bus Ltd	£12,000	That there is wider publication of the service across the Borough
Longridge Field Day Events Ltd	£1,000	-
Ribble Valley Crossroads Care	£20,000	-
Ribchester Field Day Committee (ltd)	£1,000	-
The Foundation for Ribble Valley Families	£4,000	That the organisation promotes awareness of the services offered, particularly for young people in the Ribble Valley
<b>Total</b>	<b>£68,100</b>	

## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 9 APRIL 2024  
title: MEDIUM TERM FINANCIAL STRATEGY AND PLAN 2024/25 TO 2028/29  
submitted by: DIRECTOR OF RESOURCES  
principal author: LAWSON ODDIE

### 1 PURPOSE

1.1 To approve the Council's Medium Term Financial Strategy and Plan for the period 2024/25 to 2028/29.

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives – none identified
- Corporate Priorities - to continue to be a well-managed Council providing efficient services based on identified customer need. To meet the objective within this priority, of maintaining critical financial management controls, ensuring the authority provides council tax payers with value for money.
- Other Considerations – none identified.

### 2 BACKGROUND

2.1 The purpose of the Medium Term Financial Strategy and Plan is to pull together in one place all known factors affecting the financial position and financial sustainability of the council over the medium term. It balances the financial implications of our objectives and policies against the availability of our resources to support them.

2.2 The Medium Term Financial Strategy and Plan is the Council's key financial planning document and aims to provide an assurance that our spending plans are affordable over the Medium Term (2024/25 to 2028/29). The information that is included in the document reflects the short and medium term plans detailed in the budget report that was approved by this committee on 13 February (*but updated for the final local government finance settlement*) and then approved by Full Council on 5 March of this year and provides the backdrop for those decisions.

2.3 The Medium Term Financial Strategy and Plan allows the council to take budget and investment decisions in the shorter term, but with the availability of information on our potential future financial position. It is then possible to assess how these decisions may impact on our financial stability.

2.4 That having been said, there is a great deal of uncertainty around much of the document beyond the 2024/25 financial year, however the document will continue to be reviewed annually to once again reflect the best know information at that point in time.

### 3 MEDIUM TERM FINANCIAL STRATEGY AND PLAN

3.1 The attached Medium Term Financial Strategy and Plan is split in to two sections. The first part, being the Strategy section, provides the details of the various elements of the budget and the influencing factors both internal and external.

3.2 This section gives the reasoning behind the elements that have been included in the plan and the arrangements that we have in place to help ensure that the budget plans stay on track.

- 3.3 The second section relates to the Plan itself, bringing together the elements from the Strategy section. This section provides the resulting Budget Plan for the next five years for both revenue and capital and also outlines some of the risks and sensitivities that are associated with the Plans.
- 3.4 A key part of the Plan that is highlighted is the revenue budget gap going forward and the need to further develop a savings plan to meet those gaps. This high level savings plan for **potential** savings needed will need to be developed by Budget Working Group for onward approval by this committee.
- 3.5 The Medium Term Financial Strategy and Plan forms an integral part of the council's financial planning process and whilst it is a document produced by the finance team, it is important that it is understood and recognised by all staff and members across the council. Financial forecasting and monitoring is integral to the provision of our services.
- 3.6 Good strategic planning also means aligning financial and service planning. The priorities identified in the Corporate Plan set the context for the allocation of resources within the council's budget and medium-term financial strategy and plan. The document will continue to be reviewed in this respect over the coming years.

#### 4 CONCLUSION

- 4.1 The Medium Term Financial Strategy and Plan has been produced and is attached at Annex 1. This includes the implications of the latest budgets for both revenue and capital.
- 4.2 It is a key document for the council and it is important that it is understood by all members and staff.

#### 5 RISK ASSESSMENT

- 5.1 The approval of this report may have the following implications
- Resources: This document does not commit any current or future budgets and is used as a forecasting tool
  - Technical, Environmental and Legal: none identified
  - Political: none identified
  - Reputation: sound financial planning safeguards the reputation of the council
  - Equality and Diversity: Equality and diversity issues are considered in the provision of all council services

#### 6 RECOMMENDED THAT COMMITTEE

- 6.1 Approve the Medium-Term Financial Strategy and Plan for 2024/25 to 2028/29.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES AND  
DEPUTY CHIEF EXECUTIVE

PF24-24/LO/AC  
22 March 2024



Ribble Valley  
Borough Council

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[www.ribblevalley.gov.uk](http://www.ribblevalley.gov.uk)

# Medium Term Financial Strategy and Plan 2024/25 to 2028/29



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# Introduction

The medium term financial strategy (MTFS) provides a strategic financial framework and forward looking approach to achieve long term financial sustainability.

The main objectives of the medium term financial strategy are:

- to look to the longer term to help plan sustainable services and budgets and help ensure that the council's financial resources are sufficient to support delivery of Corporate Strategy ambitions.
- to provide a single document to communicate the financial context, aims and objectives to staff and stakeholders and support working with partners.

The strategy provides a framework against which the medium-term financial plan (MTFP) is developed, and provides the backdrop against which the MTFP has been developed.

## The Strategy

The Medium Term Financial Strategy examines both the Financial Context and also the Strategic Context:

- **Financial Context** – where we examine our sources of funding, assumptions around such items as pay and price inflation, our available balances, the development of the capital programme, key risks and out monitoring and forecasting arrangements taking into consideration the CIPFA Financial Management Code.
- **Strategic Context** – where we look at the look at the ambitions contained within the Corporate Strategy and also the impact of our many other policies and plans and how these impact on the direction of the council and on its operation from day to day. Also included here is wider national policy and how certain areas of national policy do, or may, impact on the operation of the council.

## The Plan

The Medium Term Financial Plan is where the council reviews its budgetary position and seeks to forecast its financial position over a rolling 5-year plan, based on the content of the Medium Term Financial Strategy.

The Plan considers the financial climate at both the local and national level together with available resources and budgetary pressures. Included here is the medium term forecast around our day-to-day revenue spend and also of our investment through capital spend.

## Corporate Plan

Good strategic planning also means aligning financial and service planning. The priorities identified in the Corporate Plan set the context for the allocation of resources within the council's budget and medium-term financial strategy and plan.



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# Medium Term Financial Strategy

## Settlement Funding Assessment

The Settlement Funding Assessment consists of the Business Rates Baseline Funding Level and the Revenue Support Grant and is the Government’s assessment of the level of funding that council’s require to meet their net expenditure after allowing for income received through the Council Tax.

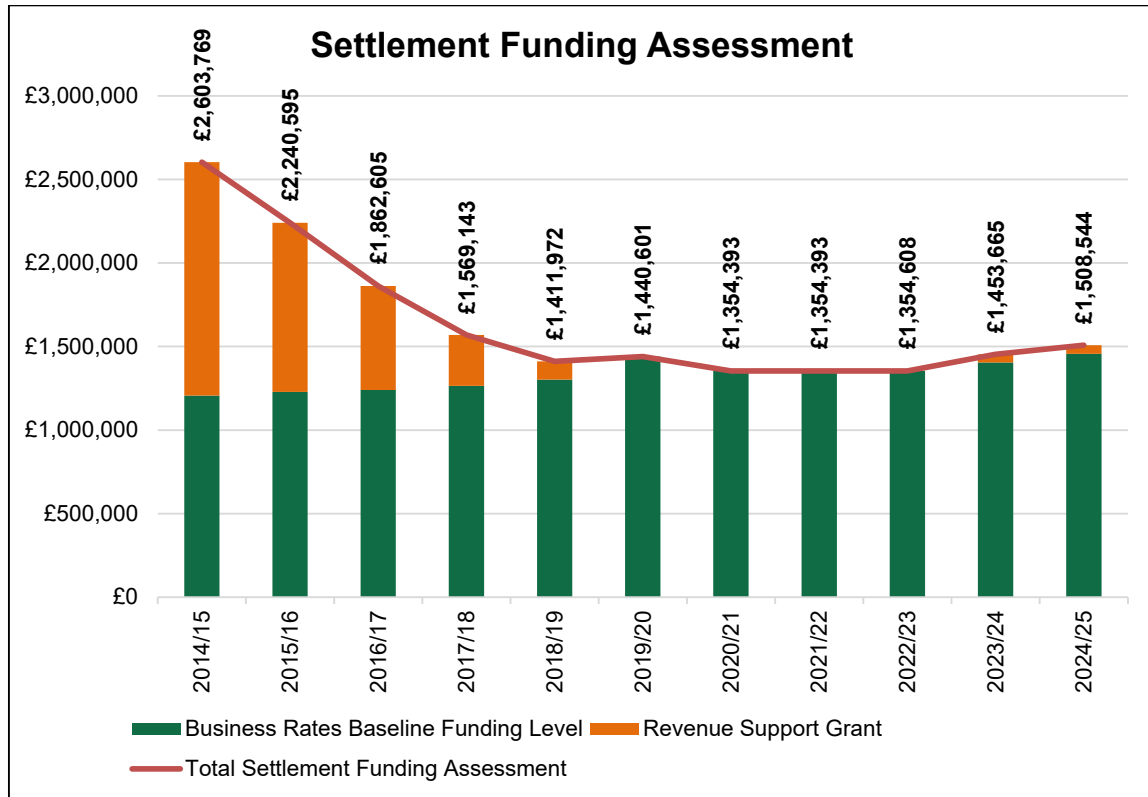
In line with Government plans in the previous decade to reduce public sector spending, the settlement funding assessment was reduced over a number of years to 2019/20. This reduction came through the reduced levels of Revenue Support Grant received as part of the Settlement Funding Assessment.

Of late, there has been some additional funding made through specific grants, rather than through changes to the Settlement Funding Assessment.

The Government have further delayed key reforms to local government funding, notably in this area of funding in respect of:

- Review of local authorities’ relative needs and resources (Fair Funding Review)
- Business Rates Retention Reform

The chart below shows the settlement funding assessment for this council since 2014/15 when the current local government finance system was introduced.



**FINANCIAL CONTEXT: Settlement Funding Assessment**

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The Settlement Funding Assessment for 2024/25 is effectively a one-year settlement and as such it is difficult to assess the level of funding over the life of the plan. Looking forward, in the absence of any other information around the future of local government funding and the delays to the key reforms, it has been assumed in the Medium Term Financial Plan section of this document that the Settlement funding Assessment level will increase by 2.5% per annum until the end of the plan life in 2028/29.

Other assumptions have been made in respect of protections going forward and this is referenced in the next section under 'Funding Guarantee'. This has been allowed for on the assumption that overall, funding will increase annually by 2.5%, even after allowing for certain funding streams being removed in future years, such as New Homes Bonus.

## Other Government Grants within Grant Settlement

### New Homes Bonus

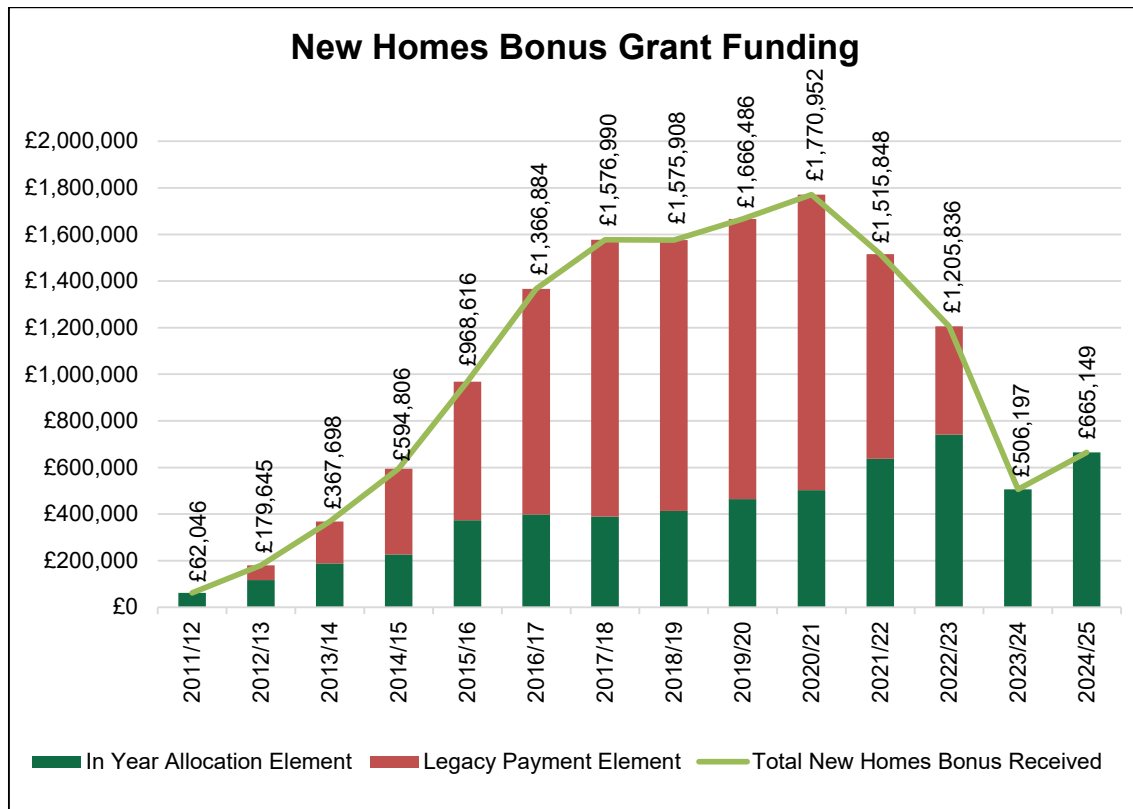
The New Homes Bonus commenced in April 2011 and is paid to the council by the Government for new homes and empty properties brought back in to use. The amount receivable is equivalent to the national average council tax for each property.

The original scheme saw the grant payable in a year being receivable every year for the following six years. The amount is also supplemented with an additional amount for affordable homes.

New Homes Bonus grant is shared 80:20 between district and county councils in two tier areas. It is paid as an unringfenced grant, which means local authorities are free to decide how to spend it. The New Homes bonus can be spent on either revenue or capital, or placed in a local authority's reserves.

The first year where a full six years-worth of payments were received was 2016/17. Significant changes were announced in the tapering of the grant with effect from 2017/18 onwards, through to the 2023/24 financial year where a single year's grant payment was made, when New Homes Bonus was expected to come to an end. The grant settlement for 2024/25 had an unexpected inclusion of New Homes Bonus for a further year.

Below is a summary of the income received under this grant scheme since it started in 2011/12:



**FINANCIAL CONTEXT: Other Government Grants within Grant Settlement**

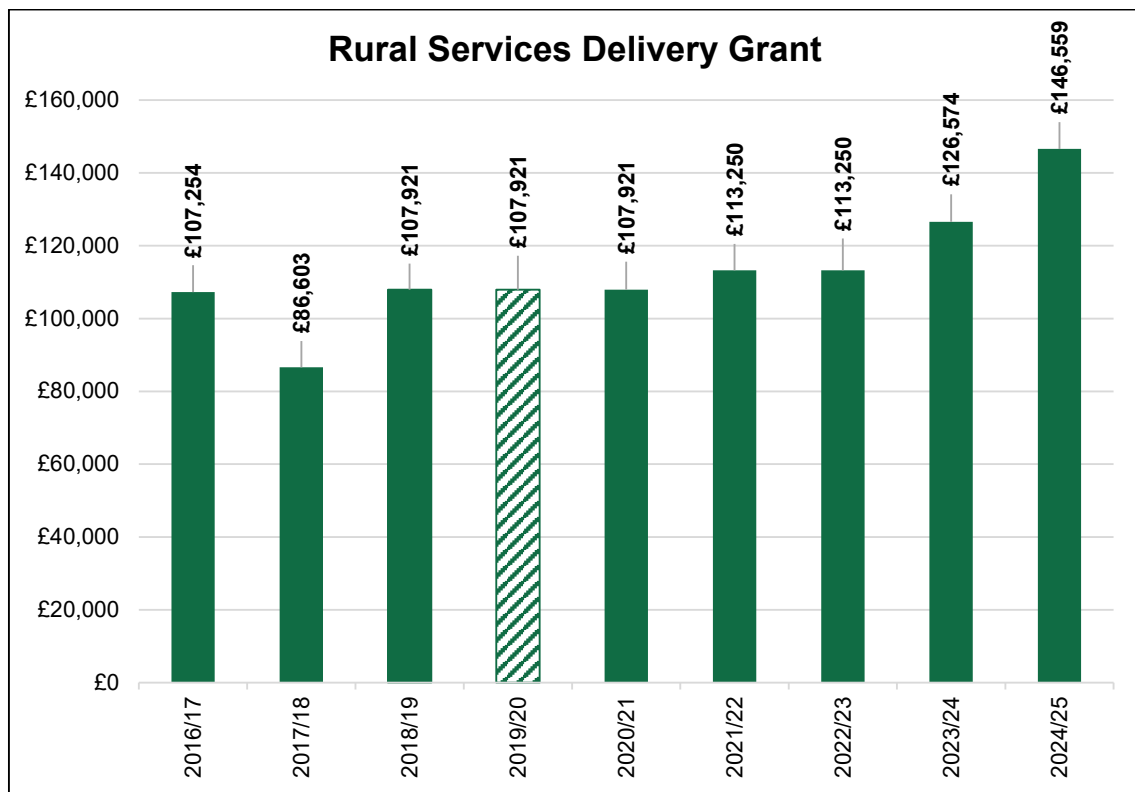
Looking forward over the life of the plan, it has been assumed that the payment of New Homes Bonus grant will cease after 2025/26.

As with the delays seen on the Fair Funding Review and the Business Rates Retention Reform, the reforms around New Homes Bonus have also been repeatedly delayed despite several consultations.

**Rural Services Delivery Grant**

The Rural Services Delivery Grant is funding provided in recognition of the possible additional costs of service delivery in sparsely populated areas. This funding is distributed to the top-quartile of authorities ranked by super-sparsity, of which this council is one.

Below is a summary of the income received under this grant scheme:



*In 2019/20 we were designated a Business Rate Pilot and our Rural Services Delivery Grant of £107,921 was rolled in to our Baseline Funding Level rather than being paid as a separate grant.*

Looking forward over the life of the plan, it has been assumed that the payment of Rural Services Delivery Grant will remain at the 2024/25 level for the life of the plan.

**Services Grant**

In 2022/23 the government introduced a “one-off services grant” for all councils to supplement other grants, now known as the Services Grant.

The council have received the following amounts in recent years:

**FINANCIAL CONTEXT: Other Government Grants within Grant Settlement**

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<b>Financial Year</b>	<b>Amount Received £</b>
2022/23	93,368
2023/24	54,777
2024/25	9,456

It is assumed in the Medium Term Financial Plan that this funding will cease after the 2024/25 financial year.

**Funding Guarantee**

The Government have announced the 'one-off' funding guarantee for 2023/24 will continue in 2024/25. This is to ensure all councils receive at least a 4% increase in their core spending power before local decisions are made on the level of council tax. Ribble Valley will receive £745,029 in 2024/25.

There is no detail of what further protections may be provided by the government after 2024/25. For the purposes of the Medium Term Financial Plan, this has been allowed for on the assumption that overall, our funding will increase annually by 2.5% in total, even after allowing for certain funding streams being removed in future years, such as New Homes Bonus.

# Council Tax

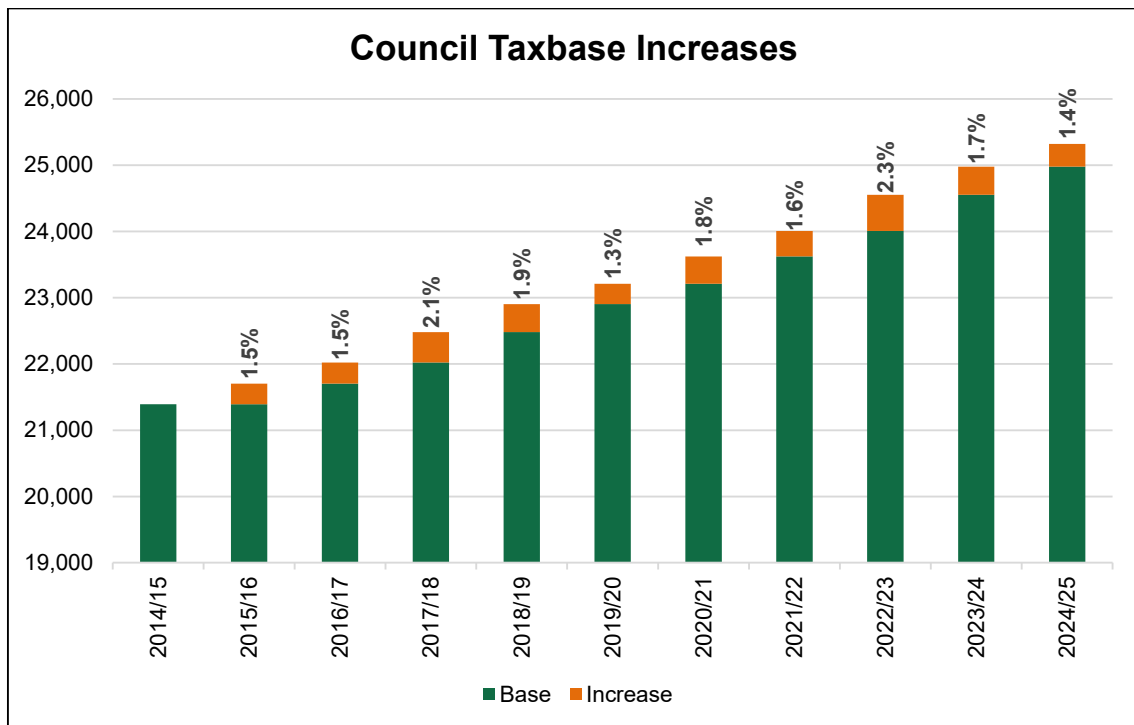
## Calculation of the Taxbase

The council tax base is set each year between 1 December and 31 January and is an important calculation which sets out the number of dwellings to which council tax is chargeable in an area or part of an area.

The tax base is used for the purposes of calculating the band D council tax for the billing authority and also major precepting authorities and parish councils.

The level of the council taxbase impacts on the level of resources that the council can raise from council tax. For budget purposes the council taxbase is calculated at a snapshot point in October (subject to review) and all precepting bodies are informed of the taxbase in order to assist them in setting their precepts.

The table below shows the movement in our taxbase over recent years:



The council has benefited from consistent increases in its taxbase due to past levels of planning applications and subsequent levels of housebuilding. We continue to make a prudent forecast in the level of future growth over the life of the plan as we have no influence over when such developments are started, completed or occupied.

Looking forward over the life of the plan it is assumed that the council taxbase will grow by 1% per annum. This is a slightly lower percentage than has been experienced in the past, however we are now starting to see reductions in the large scale planning applications.

**FINANCIAL CONTEXT: Council Tax**

**Taxbase and the Impact of Local Council Tax Support**

Local Council Tax Support (LCTS) replaced Council Tax Benefit in 2013/14. Council Tax Benefit was fully funded by the Government – the Council received 100% subsidy to compensate it for paying out Council Tax Benefit.

LCTS however is not paid as a benefit but instead is a discount on an individual's council tax bill. The Government replaced the subsidy with a grant payable to councils for the cost of LCTS. Crucially they reduced the amount from 100% to 90% and Councils were faced with either absorbing this reduction in funding on their general fund or meeting this from either reductions in council tax support or elsewhere within the council tax system. To bridge the gap in funding, together with other changes, there was a 12% reduction in support for working age claimants.

With effect from 2022/23 this reduction in support was removed and now all claimants receive the same level of discount.

This discount impacts on the level of the council tax base, as does any other discount. When the scheme was first introduced in 2013/14 there was a sizeable drop in the level of the council tax base.

**Council Tax Level Changes**

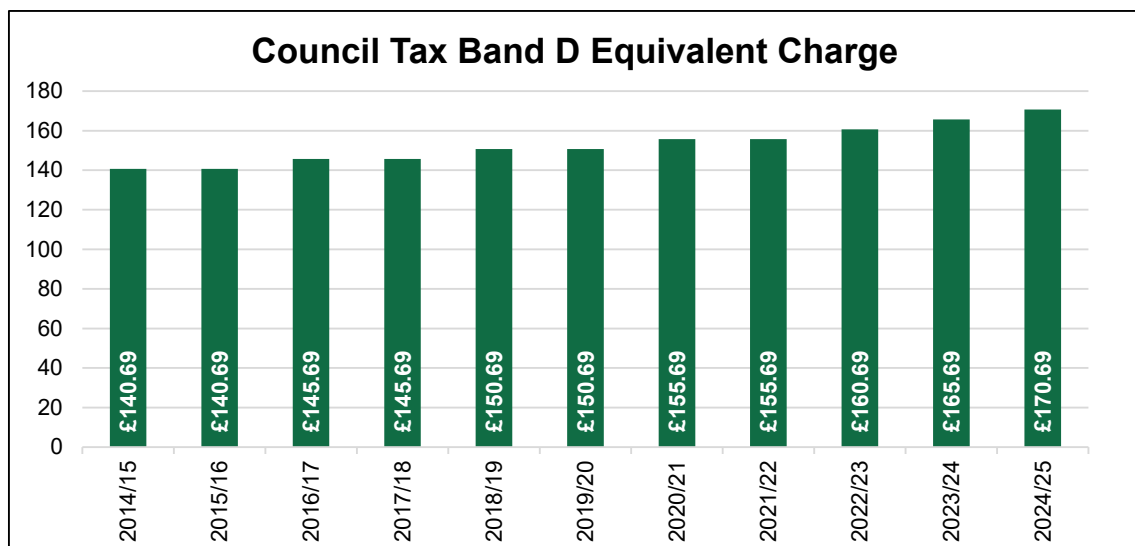
A referendum must be held where an authority's Council Tax increase is higher than the principles proposed annually by the Secretary of State and approved by the House of Commons.

For 2024/25 the Government announced a number of referendum thresholds. For this council the key principle was that Shire districts will have a referendum principle of up to 3 per cent or £5, whichever is higher.

For the 2024/25 financial year elected members agreed to increase the level of the council tax by the maximum permitted without a referendum of £5.00 at Band D.

As well as being in the bottom quartile of districts for the lowest Band D council tax, this council has historically held the lowest Band D council tax across all Lancashire district councils.

The table below shows the Band D council tax for this council over past years.





**FINANCIAL CONTEXT: Council Tax**

The level of the Band D council tax in any given year is a decision for elected members in each of the relevant years. However, for the purposes of the plan, over its lifetime it has been assumed that the council tax would be increased by the maximum permissible, which is in line with the Government's core referendum principles.

**Council Tax Income for this Council**

The impact on the level of council tax raised is twofold. It is impacted by changes in the taxbase and also impacted by the monetary increase to the Band D equivalent charge (the £5 increase in our case).

The table below shows the financial impact of both of these elements:

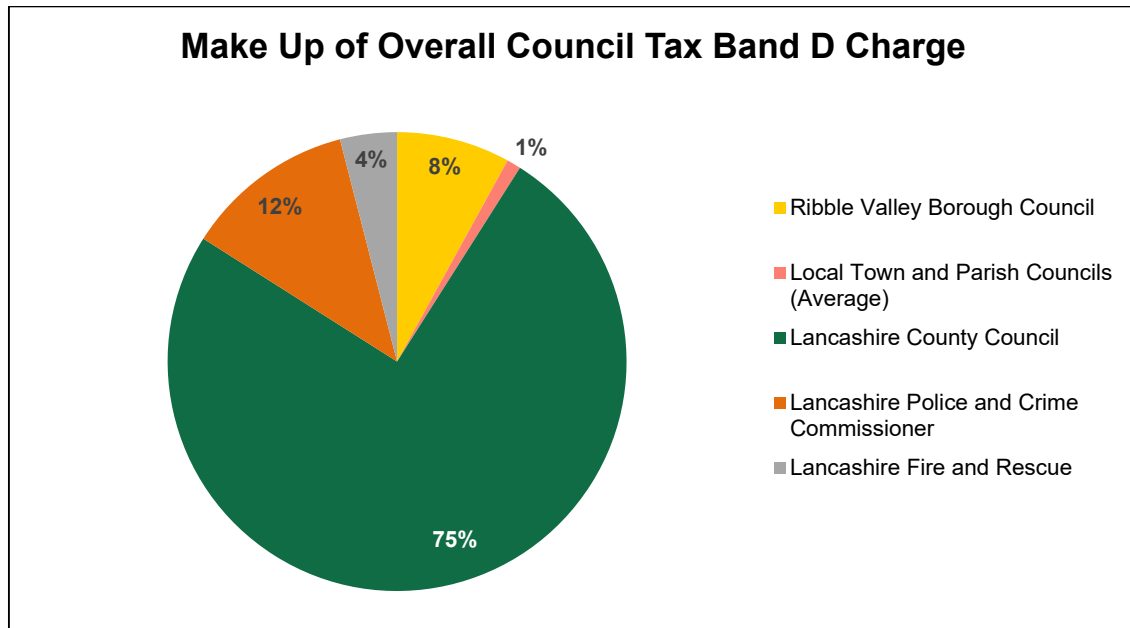
	<b>Council Tax increased by £5.00 £</b>
Band D Council Tax	170.69
Taxbase for 2024/25	25,321
= Council Tax Income 2024/25	4,322,041
Council Tax income 2023/24	4,138,938
<b>Extra income from Council Tax</b>	<b>183,103</b>
Of which due to increase in taxbase	56,500
Of which due to increase in council tax charge	126,603

The £5 increase in our share of the Council Tax resulted in a Band D tax amount of £170.69 for 2024/25 (an increase of 3.02%). This generates £126,603 each year in extra revenue. In addition, the increase in our taxbase generates a further £56,500.

**Council Tax Collection Fund**

The Council is responsible for collecting the Council Tax to pay for services provided by Lancashire County Council, Ribble Valley Borough Council and its Parishes, Lancashire Police Authority and Lancashire Combined Fire Authority. The chart below shows how the annual council tax bill is divided across different local organisations.

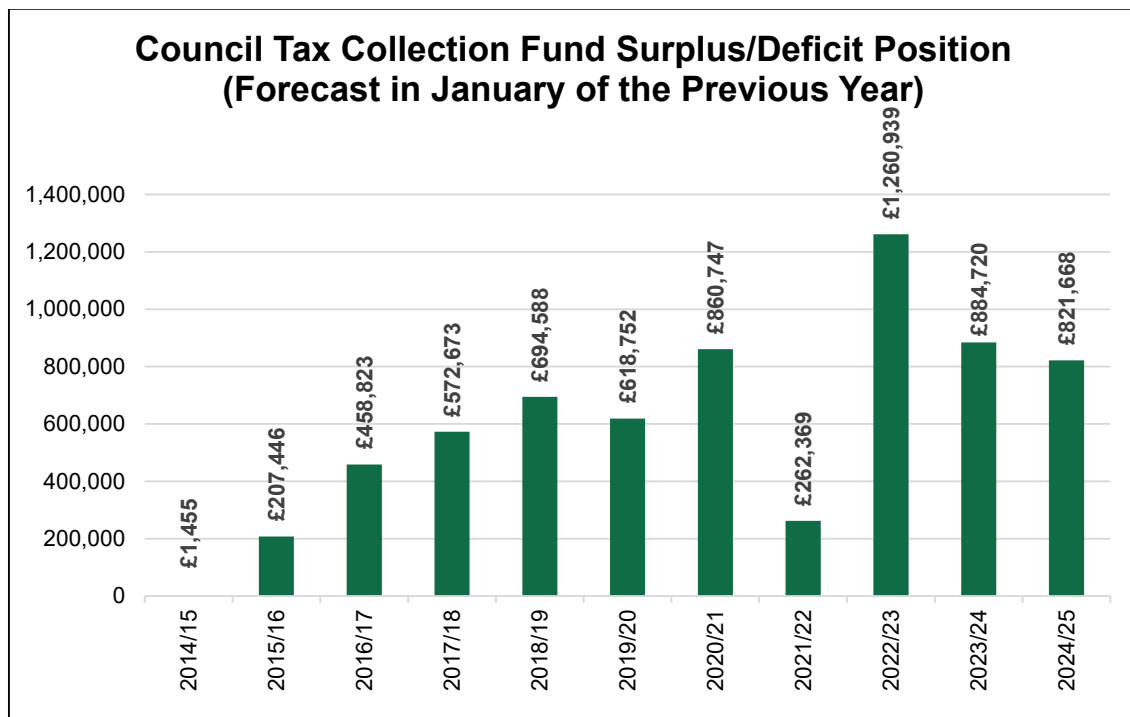
FINANCIAL CONTEXT: Council Tax



The Collection Fund is ringfenced and shows the income received from Council Tax payers. It also shows how the income is distributed between Lancashire County Council, the Borough Council and its Parishes, Lancashire Police and Crime Commissioner and Lancashire Combined Fire Authority.

In the January of each year a forecast is made of the closing position for the council tax collection fund and any surpluses or deficits are shared and are taken account of in setting the following year’s revenue budget by all major precepting bodies.

The overall forecast (as at January prior to the start of the financial year) council tax collection fund position over past years can be seen in the table below:



**FINANCIAL CONTEXT: Council Tax**

The relevant deficits or surpluses are shared out amongst major precepting bodies pro rata to the level of council tax precepts in the year that the forecast is done.

As such, for 2024/25 the forecast surplus is £821,668 and this surplus is distributed on the following basis:

<b>Major Preceptor</b>	<b>Based on 2023/24 Precept £</b>	<b>Share of Forecast Surplus on Collection Fund £</b>
Lancashire County Council	39,336,256	616,954
Lancashire Police and Crime Commissioner	6,281,221	98,515
Ribble Valley Borough Council (incl Parishes)	4,715,984	73,966
Lancashire Combined Fire Authority	2,055,105	32,233
<b>Total</b>	<b>52,388,566</b>	<b>821,668</b>

Looking forward over the life of the plan it is assumed that this council might see a collection fund surplus of £75,000 in 2025/26 and the £50,000 per annum thereafter.

**Council Tax Collection Rates**

Council tax collection rates in Ribble Valley are the highest in the North West and fourth in England. In 2022/23 the council collected 99.14 per cent of council tax, which is thanks both to prompt payment by residents and also the diligence of the council's collection team.

## Business Rates and Pooling

### Business Rates

The Business Rates Baseline Funding Level forms an important element of the council's Settlement Funding Assessment. In addition to this there are a number of other elements of business rates income that form our total level of business rates income and which go towards our total Business Rates income.

These other elements are in respect of:

- Retained Rates Income above or below the Baseline Funding Level
- Section 31 Grant from the Government to recompense the Council for the cost of various business rate reliefs awarded
- Income from Renewable Energy Sites
- Less 10% share of retained Levy payable to Lancashire County Council under Business Rates Pooling Arrangements
- Surplus or Deficit on the Business Rates Collection Fund

The actual income received in any given year from the many elements of business rates funding can be heavily influenced by external factors that are wholly out of our control, making business rates a potentially highly volatile income stream.

### Business Rates Growth

This council has benefited from healthy levels of business rates growth over the life of the business rates retention scheme and over time has relied heavily on this income to support the revenue budget, as well as helping fund the capital programme.

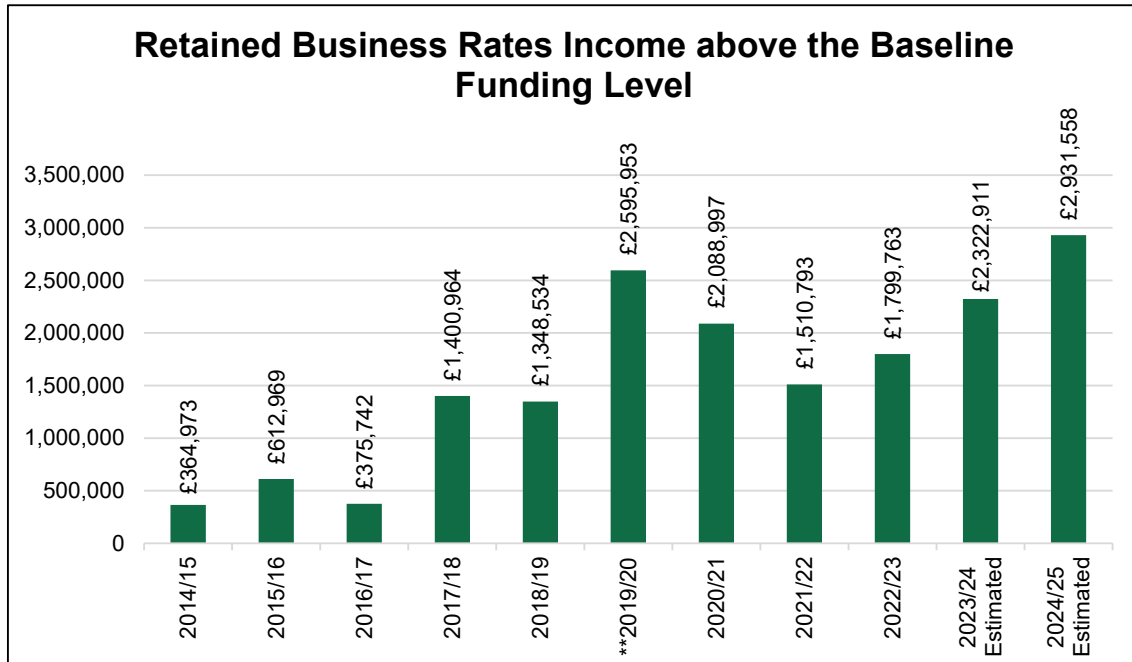
This leaves the council vulnerable to any reforms to the Business Rates Retention scheme and any resets within the business rates retention scheme, such as the Baseline Funding Level.

As such the review of local authorities' relative needs and resources (Fair Funding Review) and the Business Rates Retention Reforms that keep being delayed add to the uncertainty around our financial position over the longer term.

Each year we have been in a position to forecast growth above that baseline when we complete the business rates NNDR1 return. Any further growth (or the impact of any decline) that occurs within each financial year over and above that forecast in the government return NNDR1, will not be benefitted from/or felt until future years through the distribution of any surplus or deficit on the collection fund relating to business rates. This outturn position is declared to the government and the major precepting bodies through the completion of government NNDR3 return at the end of the financial year.

The level of Business Rates income above the Baseline Funding Level over past years can be seen in the table below:

FINANCIAL CONTEXT: **Business Rates and Pooling**



\*\* 2019/20 was the year the Council were part of the 75% Lancashire Business Rates Pilot Pool

Within the above figures are the benefits of the retained levy through being part of the Lancashire Business Rates Pool. In particular 2019/20 benefited greatly from the retained levy as for one year the council was part of the 75% Lancashire Business Rates Pilot Pool meaning that 75% of collected rates were retained in Lancashire rather than 50%.

**Business Rates Pooling**

In 2016/17, 2017/18 and 2018/19 this Council was a member of the Lancashire Business Rates Pool. In a Business Rate Pool, tariffs, top-ups, levies and safety nets are combined. This can result in a significantly lower levy rate or even a zero levy rate meaning that more or all of the business rate growth can be retained within the pool area instead of being payable to the Government.

The Lancashire Business Rates Pool, which includes most but not all of the local authorities in Lancashire, was designated by the Secretary of State for Housing, Communities and Local Government and originally operated with allocations on the basis of the 50% business rates retention scheme.

In 2019/20 we successfully submitted a bid along with 15 other authorities in Lancashire to become a 75% Business Rates Pilot Pool. This meant that 75% of collected rates were retained in Lancashire rather than 50%.

In respect of 2020/21, the Government confirmed that 75% Business Rate Pilots would cease at the end of March 2020. Since then applications have continued to be made annually for a 50% Lancashire Pool, with the latest approval being for 2023/24.

The pool has operated on the same basis as in 2016/17, 2017/18 and 2018/19 since 2020/21.

**FINANCIAL CONTEXT: Business Rates and Pooling**

As part of the pool arrangements, one authority must be designated as lead authority, which in the case of the Lancashire Business Rates Pool is Ribble Valley Borough Council. As part of this arrangement a fee of £20,000 is payable, charged equally to all members of the pool by Ribble Valley Borough Council in their role as lead.

The retained levy in the Lancashire Business Rates Pool has been distributed as follows:

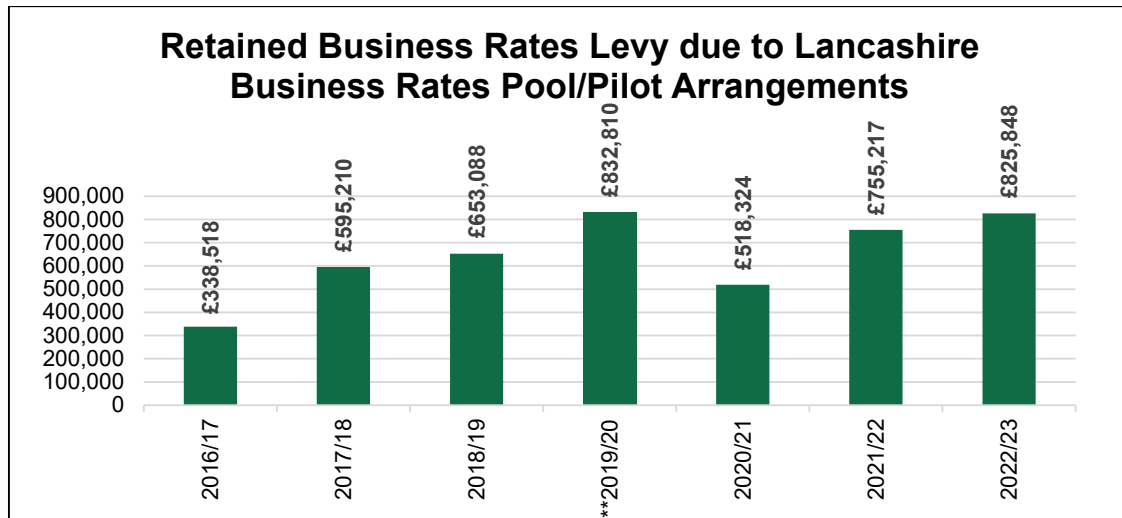
- Lancashire County Council is paid 10% of the overall retained levy;
- Each district within the pool retains 90% of their retained levy.

As mentioned in previous sections, the uncertainty around the review of local authorities' relative needs and resources (Fair Funding Review) and the Business Rates Retention Reforms that keep being delayed add to the uncertainty around our financial position over the longer term and also to the benefit of any pooling arrangement under any reforms.

The Council obviously has to make assumptions about the potential for successful appeals, bad debts and also growth in its business rates base. In any year this is a difficult task however this continues to be made even more so due to the 2023 Revaluation.

The council does have some short-term protections through the setting up of the Business Rates Volatility Reserve which offers some protections in lieu of those lost through the Government by forming a Business Rates Pool, but also in the event of any substantial reforms.

Over the years that the council has been part of the Lancashire Business Rates Pool we have benefited from the following levels of net retained levy under those arrangements. The figures shown below are the net benefit of being in the pooling arrangement and are reflected within the values shown in the table under business rates growth.



\*\* 2019/20 was the year the Council were part of the 75% Lancashire Business Rates Pilot Pool

**FINANCIAL CONTEXT: Business Rates and Pooling**

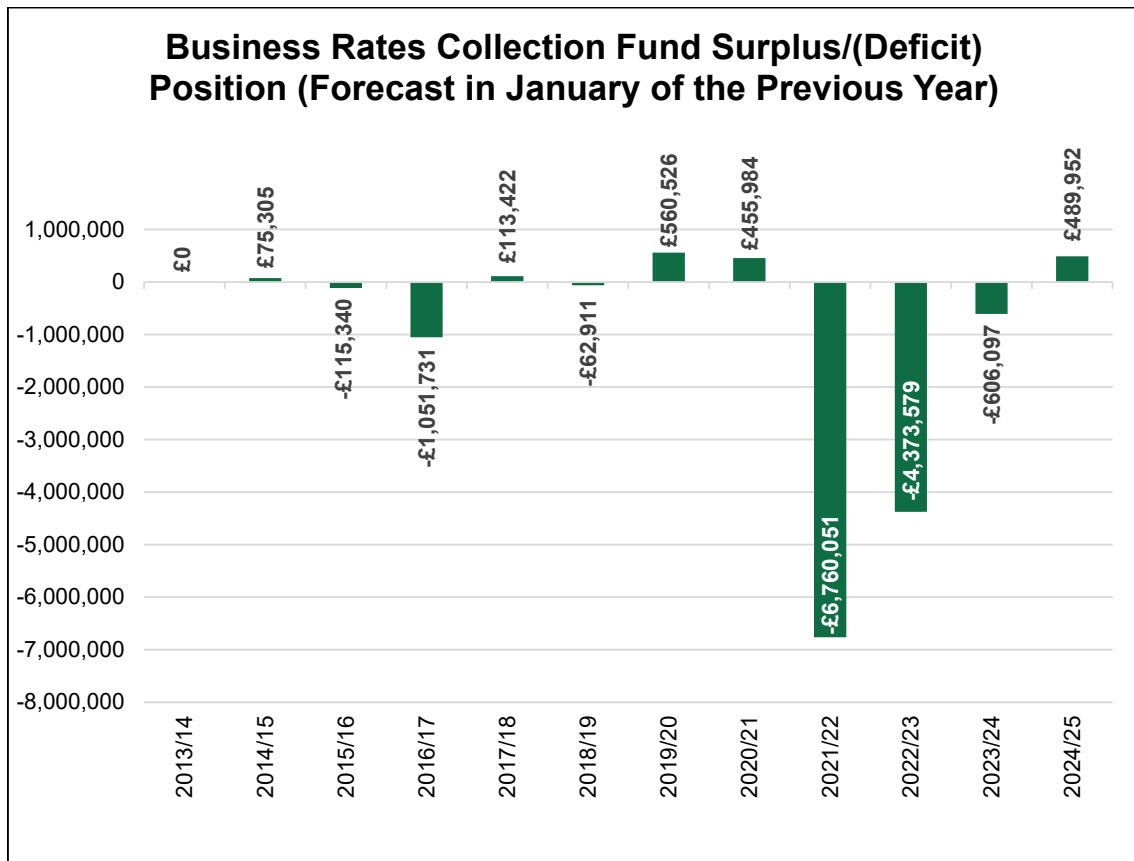
**Business Rates Collection Fund**

The Council is responsible for collecting Business Rates to pay for services provided by Central Government, Lancashire County Council, Ribble Valley Borough Council and Lancashire Combined Fire Authority.

The Collection Fund is ringfenced and shows the income received from Business Rate payers. It also shows how the income is distributed between Central Government, Lancashire County Council, Ribble Valley Borough Council and Lancashire Combined Fire Authority.

In the January of each year a forecast is made of the closing position for the business rates collection fund and any surpluses or deficits are shared and are taken account of in setting the following year's revenue budget by all major precepting bodies. This position is declared through the Government's NNDR1 return.

The overall forecast (as at January prior to the start of the financial year) business rates collection fund position over past years can be seen in the table below:



The table above shows some quite erratic movements in the Business Rates Collection Fund Surplus/Deficit position since the start of the Business Rates Retention Scheme in 2013/14. Having started in 2013/14 there consequently a nil surplus/deficit position shown in 2013/14.

The larger swings in the forecast Surplus/Deficit position are in 2016/17, 2021/22 and 2022/23.

**FINANCIAL CONTEXT: Business Rates and Pooling**

- 2016/17 – this position arose from a review of the position on appeals prior to the council forming the Lancashire Business Rates Pool together with the majority of other district councils in Lancashire and Lancashire County Council. This review was undertaken due to the transfer of risk in joining the Lancashire Business Rates Pool arrangements and losing the protections of the Government scheme.
- 2021/22 and 2022/23 – this position reflects the impact of Covid-19 on the Business Rates landscape. Due to measures taken by the Government in providing a wide range of reliefs to businesses, the level of business rates income that the Collection Fund received was dramatically reduced. Whilst this income was reduced in 2020/21 and 2021/22, the impact due to the nature of the Collection Fund Surplus and Deficit accounting was not felt in the general fund until the 2021/22 and 2022/23 financial years respectively through the distribution of the Business Rates Collection Fund Deficit. However, the Government did compensate councils for this loss of income, but through Section 31 grants which are payable to the General Fund, not the Collection Fund.

The relevant deficits or surpluses are shared out amongst major precepting bodies in line with the business rates income distribution percentages in the year that the forecast is done.

As such, for 2023/24 the forecast year end surplus is £489,952 and this surplus is distributed on the following basis:

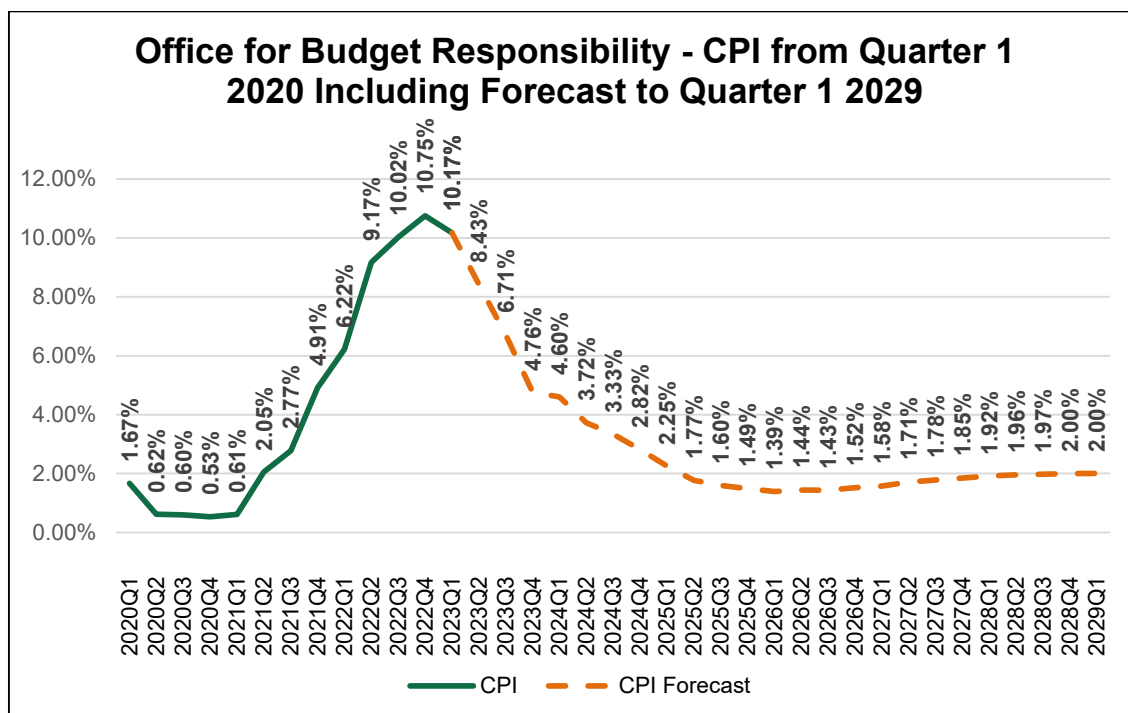
<b>Major Preceptor</b>	<b>2023/24 Distribution Percentages</b>	<b>Consequential Share of Forecast Surplus on Collection Fund Distributed During 2024/25 £</b>
Central Government	50%	244,976
Ribble Valley Borough Council	40%	195,981
Lancashire County Council	9%	44,096
Lancashire Combined Fire Authority	1%	4,899
<b>Total</b>	<b>100%</b>	<b>489,952</b>



## Other Financial Assumptions

### Consumer Price Index

Over the last year or so there have been significant movements on the level of inflation seen.



The budget for 2024/25 has been prepared on the basis of overall inflation at 4% on general prices. However, where costs are known to be above this rate, then an increased allowance has been made in setting such budgets.

Looking forward to the medium term, inflation on general prices has been allowed for at:

Financial Year	Inflation Allowed for on General Prices	Impact of 1% Movement
2024/25	4.0%*	+/- £78,980
2025/26	2.5%	+/- £81,260
2026/27	2.5%	+/- £83,290
2027/28	2.5%	+/- £85,370
2028/29	2.5%	+/- £87,510

\* a decision has been made to also include a £200K contingency for any price inflation above 4% in the 2024/25 financial year, particularly due to volatilities around energy costs.

**FINANCIAL CONTEXT: Other Financial Assumptions**

There is a risk that should inflation increase at a higher rate than anticipated our costs would rise. Conversely, should inflation movements be more favourable, then savings may be seen on our budgets and forecasts. The table above includes an indication of the potential impact of every 1% movement in assumed inflation.

**Pay Inflation**

Assumptions have been made in the forecast about the likely level of pay inflation that will apply from April 2024. As a large proportion of the Council's expenditure is pay related this can have a significant impact if actual rates are much higher than predicted.

The budget for 2024/25 has been prepared on the basis of pay inflation at 4%. Looking forward to the medium term, pay inflation has been allowed for at:

<b>Financial Year</b>	<b>Inflation Allowed for on Pay</b>	<b>Impact of 1% Movement</b>
2024/25	4.0%*	+/- £88,190
2025/26	2.5%	+/- £91,710
2026/27	2.5%	+/- £94,010
2027/28	2.5%	+/- £96,360
2028/29	2.5%	+/- £98,770

\* a decision has been made to also include a £200K contingency for any pay inflation above 4% in the 2024/25 financial year due to uncertainties around the likely pay settlement.

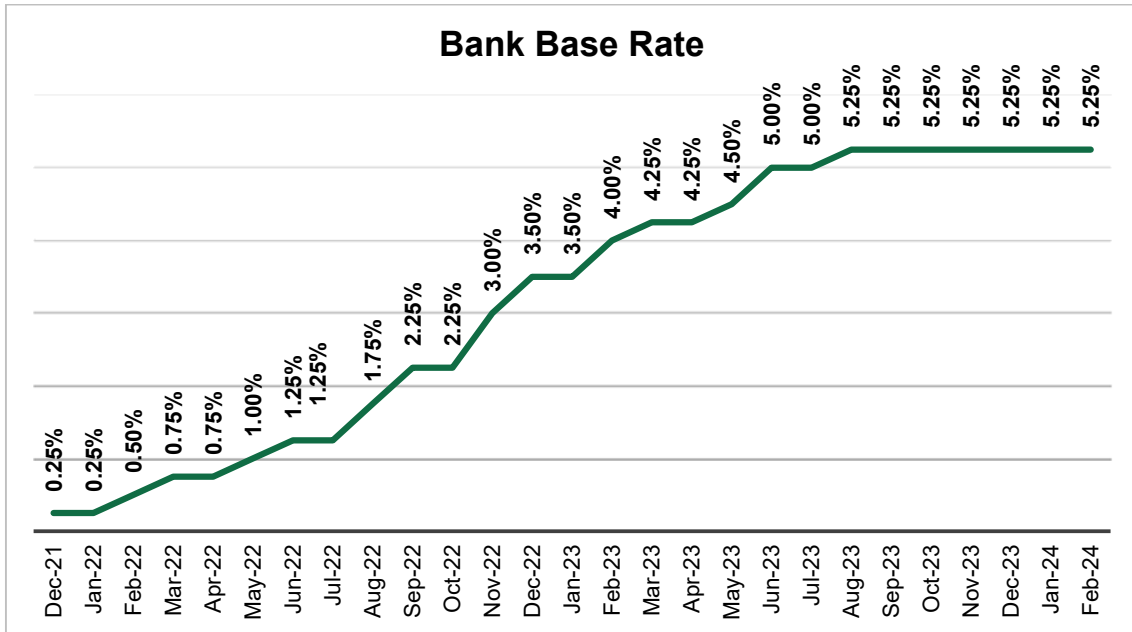
To reflect potential staff turnover through the year the Original Estimate is set at 96% of total establishment costs. In recent years turnover has exceeded this and additional underspends have been seen, but it is anticipated in the Plan that this will return to normal levels within the 96% budget allowed for.

**Interest Rates**

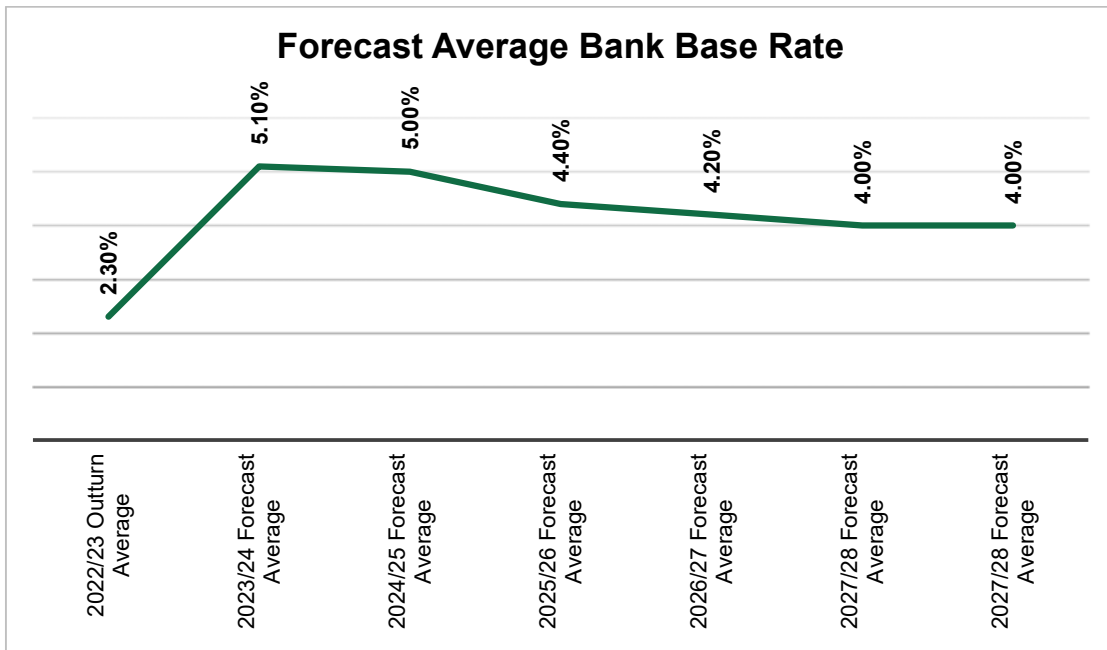
Having remained relatively static for a number of years, the bank base rate has seen a number of successive changes over recent years but remaining at 5.25% since August 2023. This has helped make the investment income from our balances into a substantial income stream for 2023/24. Indeed, investment income for 2022/23 is now forecast at £1,346,110 rather than the original estimate of £450,000. The budget forecast for 2024/25 is £1,058,270.

The table below shows the movements that have been seen on the bank base rate:

FINANCIAL CONTEXT: Other Financial Assumptions



Reviewing the February meeting of the Bank of England's Monetary Policy Committee, the below table shows their forecast of **average** Bank Base Rate in the coming years:



Looking over the medium term a prudent approach has been taken in respect of our investment returns, this is due to a prudent approach in light of the volatility around interest rates but this is also in line with potentially reducing levels of balances in light of the many uncertainties around the future of local government funding.

The level of investment income is forecast as shown below, together with details of the revised estimates and actuals going back to the 2020/21 financial year:

**FINANCIAL CONTEXT: Other Financial Assumptions**

<b>Financial Year</b>	<b>Original Forecast Interest Earned on Investments</b>	<b>Revised Forecast Interest Earned on Investments</b>	<b>Actual Interest Earned on Investments</b>
2020/21	£75,000	£48,000	£44,254
2021/22	£50,000	£2,000	£14,726
2022/23	£50,000	£570,000	£596,498
2023/24	£450,000	1,346,110	
2024/25	£1,058,270		
2025/26	£700,000		
2026/27	£500,000		
2027/28	£400,000		
2028/29	£200,000		

Looking at interest on borrowing, the council is now in a position where it has no external borrowing. During 2022/23 there was the early repayment of our outstanding balance of external debt. The budget forecast is prepared on the assumption that this position will remain and that there will be no new external borrowing over the life of the plan.

**Service Income**

Service income from Fees and Charges has been budgeted to increase each year over the life of the plan. Increasing the service charges allows the costs of services to be partly met by those using specific chargeable services rather than the full burden falling on the general council tax payer.

For 2024/25 fees and charges have generally been increased by 4% and future increases are as shown below:

<b>Financial Year</b>	<b>Increase Allowed for on Fees and Charges</b>	<b>Impact of 1% Movement</b>
2024/25	4.0%	+/- £35,500
2025/26	2.5%	+/- £36,920
2026/27	2.5%	+/- £37,840
2027/28	2.0%	+/- £38,790
2027/28	2.0%	+/- £39,760

The budget forecast is prepared on the assumption that any increases to fees and charges will not impact service take up.

**Budget Growth Items**

The budget forecast assumes that the Council will continue with the policy that has been in place over previous years in that any growth items are to be met from corresponding savings.

## Balances and Earmarked Reserves

### Reserves

There may be occasions where using reserves to soften or smooth the impact of cuts and unexpected expenditure is a valid short-term tactic provided there is a sound medium-term financial plan. CIPFA's advice (Balancing Local Authority Budgets) is that local authorities should avoid using one-off reserves to deal with gaps between recurring funding and ongoing spending. Such a tactic in itself cannot resolve such gaps and it is important that such reserves are replenished or there will be no funds to protect against the impact of future risks and unexpected expenditure.

The importance of reserves was seen in over the Covid-19 pandemic, although additional funding was provided to council's to meet their added responsibilities.

Past and current funding uncertainties have required a prudent approach to ensure financial stability and this has been reflected through the management of our general and earmarked reserves.

When comparing such balances across councils it must be borne in mind that there are differing circumstances and pressures from council to council.

This is particularly the case with regard to earmarked reserves as this is often where a local authority will build resources for a future project. This is much the case for this council, where a large proportion of our earmarked reserves are attributable to funding future capital schemes in our five year capital programme.

### General Fund Balances

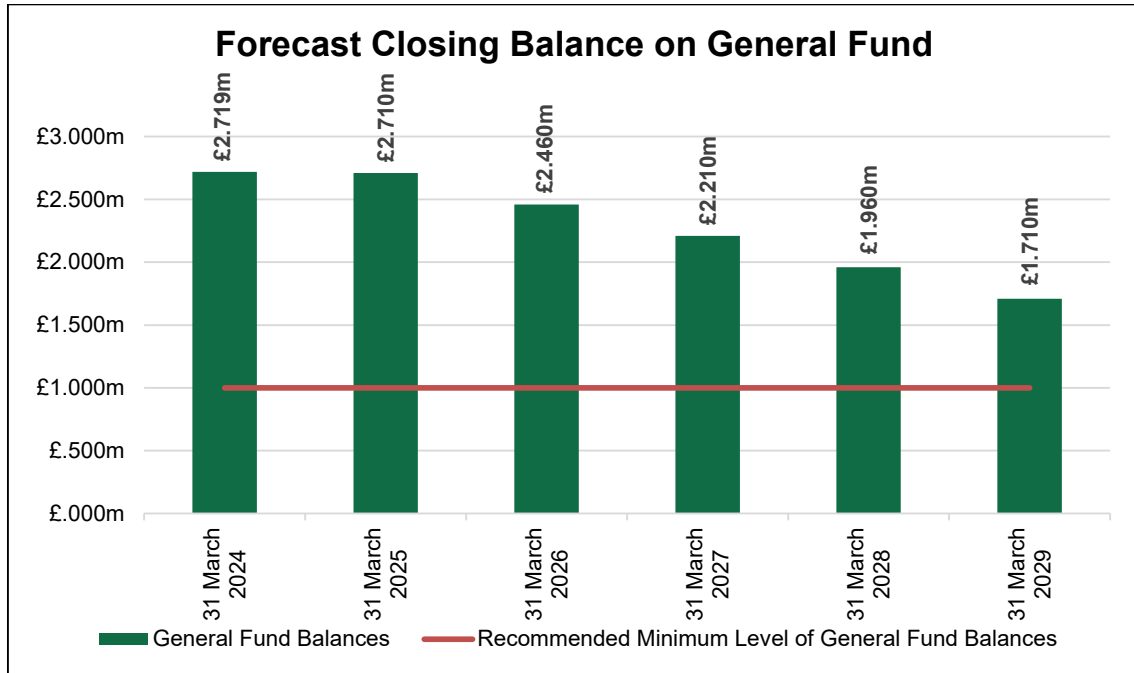
General fund balances are not set aside for any specific known or anticipated purpose.

It is very important for the council to maintain a healthy level of balances to cover for unforeseen events and also provide a stable level of resources for future planning. This is particularly important now, as there is so much uncertainty around the future of Local Government Funding.

In our Medium Term Financial Plan, we look to use an element of our general fund balances to help support the revenue budget. It must be noted that it is recommended by the council's S151 Officer (the Director of Resources) that general fund balances should not be allowed to fall below £1 million. The setting of this threshold requires a considerable degree of professional judgement and is tailored to local circumstances and has been increased recently due to the increasing levels of inflation.

The level of use of our general fund balances for 2024/25 is forecast at £8,925 and for each year after that to the end of the Medium Term Financial Plan in 2028/29 it is forecast to be £250,000 per annum.

**FINANCIAL CONTEXT: Balances and Earmarked Reserves**



Whilst the council forecasts use of £250,000 per annum in the medium term (£8,925 in 2024/25) to help support the revenue budget, this cannot be sustained in the longer term. By the end of the Medium Term Financial Plan the council would have almost reached its recommended minimum level of general fund balances of £1 million. This also assumes no other unforeseen cost pressures arise in the meantime that may require us to use more of our general fund balances.

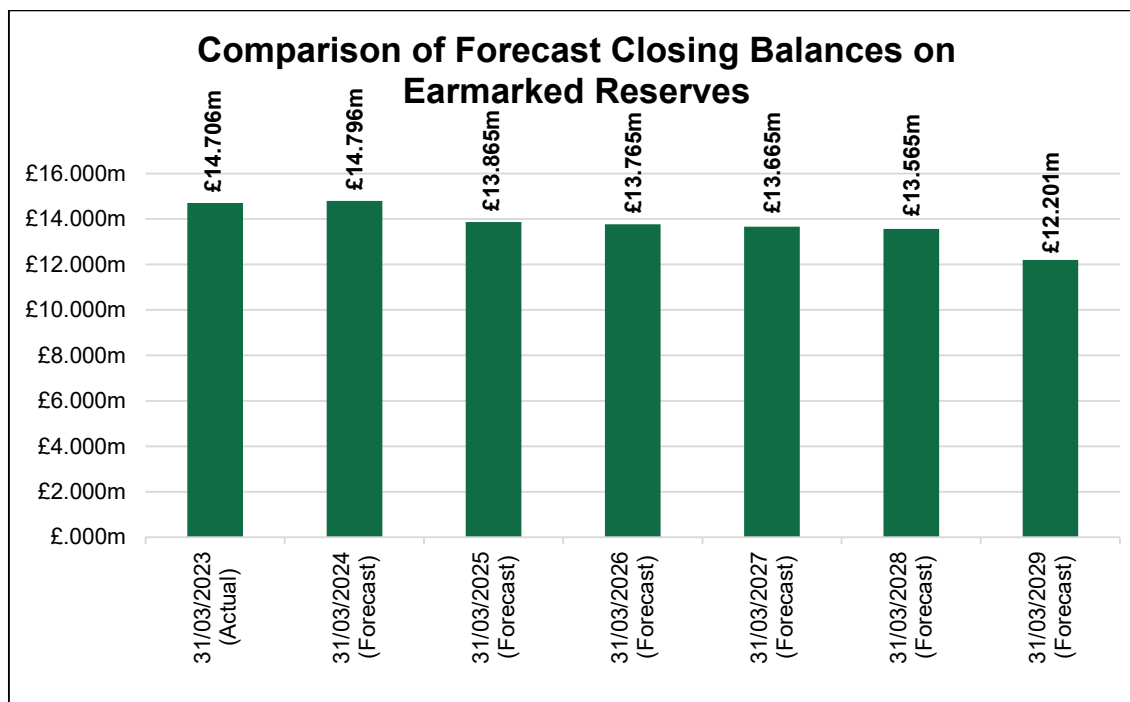
Whilst historically our outturn position has been more favourable, largely helped by staff vacancies, the increasing pressures through rising inflation mean that this may not be seen going forward.

**Earmarked Reserves**

We use our earmarked reserves to support both our revenue and capital budgets and over the next 5 years have a number of commitments already made. Our Earmarked Reserves play a major role in financing the capital programme, with 45% (£5.872m) of the capital programme being financed this way. We also anticipate a number of additions to our earmarked reserves over the coming years, generally reflective of grants towards future expenditure.

The table below shows the forecast Earmarked Reserves balances:

## FINANCIAL CONTEXT: Balances and Earmarked Reserves



### Adequacy of Reserves

The requirement for financial reserves is acknowledged in statute. Sections 31A, 32, 42A and 43 of the Local Government Finance Act 1992 require billing and precepting authorities in England and Wales to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement.

The Chartered Institute of Public Finance and Accountancy (CIPFA) issued Local Authority Accounting Panel (LAAP) bulletin 99 in July 2014 regarding Local Authority Reserves and Balances. This replaced bulletin 77 and gives important guidance to local authorities.

CIPFA guidance states that: when reviewing their medium term financial plans and preparing their annual budgets local authorities should consider the establishment and maintenance of reserves. These can be held for three main purposes:

- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves.
- a contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves.
- a means of building up funds, often referred to as earmarked reserves to meet known or predicted requirements; earmarked reserves are accounted for separately but remain legally part of the General Fund.

In order to assess the adequacy of unallocated general reserves when setting the budget, it is crucial to take account of the strategic, operational and financial risks facing the authority. The assessment of risks should include external risks, such as flooding, as well as internal risks, for example, the ability to deliver planned efficiency savings.



**FINANCIAL CONTEXT: Balances and Earmarked Reserves**

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In the light of the risk assessments and the details of the budget and the strength of the Council's Internal Control Systems, it is the opinion of the Section 151 Officer that the budget estimates for 2024/25 are robust, and the level of reserves adequate

The Council faces significant budget gaps beyond 2025/26. Whilst the level of reserves is relatively high, the use of reserves to fund our budget gaps is not sustainable.

The Budget Working Group will consider a savings and transformation plan in order to address how a balanced budget could be set beyond 2025/26.

FINANCIAL CONTEXT: **Capital Programme**

## Capital Programme

### Capital Programme and the Bidding Process

The council operate a five-year capital programme, with a review undertaken every year to examine whether the programme still marries with our current and future plans.

Additionally, each year there is a bidding process for the new final year of the five-year capital programme. Such bids are examined against the council's priorities, affordability and against a number of evaluation factors.

### The Approved Five Year Capital Programme

As previously mentioned the overall capital programme is for a five year period, and whilst the coming financial year is fixed, the remaining four years of the capital programme remain in a relatively fluid state and are open to review on an annual basis.

The table below provides a summary by committee of the future five-year capital programme from 2024/25 to 2028/29.

<b>Committee</b>	<b>2024/25 £</b>	<b>2025/26 £</b>	<b>2026/27 £</b>	<b>2027/28 £</b>	<b>2028/29 £</b>	<b>TOTAL £</b>
<b>Community Services</b>	2,084,410	793,340	891,680	1,023,140	1,800,060	<b>6,592,630</b>
<b>Economic Development</b>	0	0	0	0	0	<b>0</b>
<b>Health and Housing</b>	3,166,080	443,000	443,000	443,000	493,000	<b>4,988,080</b>
<b>Planning and Development</b>	0	0	0	0	0	<b>0</b>
<b>Policy and Finance</b>	1,101,510	188,900	43,600	69,760	0	<b>1,403,770</b>
<b>Total for all Committees</b>	<b>6,352,000</b>	<b>1,425,240</b>	<b>1,378,280</b>	<b>1,535,900</b>	<b>2,293,060</b>	<b>12,984,480</b>

### Capital Financing

The council has always sought to maximise funding for capital, including any from revenue sources.

The council's funding policy has been to set programmes which address its key priorities and to fund these by utilising prudential borrowing, capital receipts (both in hand and anticipated in year) and earmarked reserves such as Business Rates Growth Reserve, Capital Reserve, VAT shelter Reserve, New Homes Bonus Reserve, in a corporate approach.

Provided below is a summary of the financing of the five-year capital programme.

## FINANCIAL CONTEXT: Capital Programme

FINANCED FROM	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	TOTAL £
Grants and Contributions	-4,039,460	-393,000	-393,000	-393,000	-429,000	-5,647,460
Earmarked Reserves	-2,208,252	-600,000	-600,000	-600,000	-1,864,060	-5,872,312
Usable Capital Receipts	-31,688	-432,240	-385,280	-542,900	0	-1,392,108
Borrowing	-72,600	0	0	0	0	-72,600
<b>Total Resources</b>	<b>-6,352,000</b>	<b>-1,425,240</b>	<b>-1,378,280</b>	<b>-1,535,900</b>	<b>-2,293,060</b>	<b>-12,984,480</b>

Substantial resources have been used from the council's earmarked reserves to fund the capital programme. Total earmarked reserves that will be used over the life of the proposed capital programme will be just over £5.872 million.

The use of capital receipts relies on some planned asset sales being achieved over the life of the programme. As there is a degree of uncertainty around these being achieved at this stage, the balance on the Capital Reserve gives some flexibility to meet any potential shortfall.

### Capital Programme and the Prudential Code

The Prudential Code requires the council to make a reasonable estimate of the total capital expenditure that it intends to incur during the forthcoming financial year and at least the following two financial years.

The Prudential Code plays a key role in capital finance in local authorities. Councils determine their own programmes for capital investment in fixed assets that are central to the delivery of quality public services. The Prudential Code was developed by CIPFA, the Chartered Institute of Public Finance and Accountancy, as a professional code of practice to support councils in making their decisions. Local authorities are required by Regulation to have regard to the Prudential Code when carrying out their duties in England and Wales under Part 1 of the Local Government Act 2003.

A sound capital programme must be driven by the desire to provide high quality, value for money public services. The Prudential Code recognises that in making its capital investment decisions the council must have explicit regard to option appraisal, asset management planning, strategic planning for the council and achievability of the capital programme.

The Prudential Code does not specify how the council should have regard to these factors. Instead, it concentrates on the means by which the council will demonstrate that its proposals are affordable, prudent and sustainable, by way of the prudential indicators.

## Financial Management Arrangements

The Council's financial management arrangements conform to the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government and this is reviewed on an annual basis.

The Council has designated the Director of Resources as Chief Finance Officer under Section 151 of the Local Government Act 1972.

The management structure of the Council ensures that the Chief Financial Officer reports directly to the Chief Executive and is a member of the leadership team with direct responsibility for the Council's financial activities. The leadership team meets on a weekly basis to discuss matters of strategic and operational importance to the Council.

Some of the key elements of our financials management arrangements that we have in place are summarised below:

### **Financial Regulations**

The establishment of Financial Regulations provides the financial controls and procedures necessary to address the demands on local government. They also provide clarity about the financial accountabilities of individuals - Members, the Chief Executive (the Head of Paid Service), the Monitoring Officer, the Director of Resources (Section 151 Officer) and other Directors, Heads of Service and staff generally. The Regulations are therefore formally endorsed by the Council as a key part of the Council's Constitution.

The Financial Regulations provide the overall key control framework to enable the council to exercise effective financial management and control of its resources and assets. Another key purpose of the Regulations is to support and protect Members and staff in the performance of their duties where financial issues are involved.

### **Contract Procedure Rules**

The Contract Procedure Rules provide the framework for procuring our goods and services for the Council.

The Contract Procedure Rules ensure there are rules to govern how we procure goods and services to make the most effective and efficient use of resources to deliver best value for the Council and the local community.

The Rules identify what route to take when ordering goods and services for the Council and compliance with these rules is a requirement for all Council employees.

All contracts are awarded in accordance with these rules and the Financial Regulations

### **Budget Monitoring**

Regular budget monitoring is undertaken between the service accountants and the various budget holders.

The variations between budget and actuals are split into groups of red, amber and green variances. The red variances highlight specific areas of high concern, for which budget holders are required to have an action plan. Amber variances are

## FINANCIAL CONTEXT: Financial Management Arrangements

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potential areas of high concern and green variances are areas, which currently do not present any significant concern.

- Variance of more than £5,000 (Red)
- Variance between £2,000 and £4,999 (Amber)
- Variance less than £2,000 (Green)

Detailed reports on our budget monitoring are sent to our service committees on a regular basis, and further information is provided to our Corporate Management Team and Budget Working Group.

This budgetary control ensures that once Full Council has approved a revenue budget or a capital programme, the resources allocated are used for their intended purposes, i.e. the agreed priority areas, and are properly accounted for. It is a continuous process, enabling the council to review and adjust its budget targets during the financial year to make the most effective use of resources in delivering the Council's policies and objectives. The budgetary control framework in the Financial Regulations also sets out the accountabilities of managers for defined elements of the budget.

By continuously identifying and explaining variances against budgetary targets, we can identify changes in trends and resource requirements at the earliest opportunity.

To ensure that the council as a whole does not over or underspend, each service is required to manage its own expenditure within approved resources and to identify any surplus resources for diversion to other areas. A mechanism is provided for switching funds between budget heads, including contingencies and reserves, where required, in order to maintain service levels and achieve policy objectives.

### **Budget Working Group**

The Budget Working Group is a working group of, and reporting to, our Policy and Finance Committee.

Primarily the working group is involved in the budget setting process and gives guidance to service committees on the review and development of their budgets as part of the budget setting process. They also make recommendations to our Policy and Finance in the setting of the budget.

The working group is also involved in other financial management and reporting areas, including considering responses to finance related consultations.

The Budget Working Group will be monitoring and reviewing the many volatile and uncertain elements of the medium term financial strategy and plan.

## Corporate Strategy

### Current Corporate Strategy

The Council's Corporate Strategy sets out the strategic direction of the Council for any given period, providing a focus to ensure that the services we deliver meet the needs of our communities.

As such, the Council's Corporate Strategy provides the overall direction for the medium term financial strategy and plan, and the annual budget.

The 2019-2023 Strategy has a four-year scope but is reviewed annually to ensure that it continues to reflect the changes to the council's priorities that occur over time.

Following the local elections taking place in May 2023 the council have been in the process of developing a new Strategy. As no further Corporate Strategy has yet been approved at the point of producing this document, the basis of the 2019-2023 Strategy has been used in the various elements of analysis against corporate ambitions. The 2019-2023 Strategy is that which was in place at the time of producing the budget.

The Corporate Strategy sets out the strategic direction of the Council, providing a focus to ensure that the services the Council delivers meet the needs of its communities. It is one of the Council's most important documents setting out those areas identified for focused improvement over future years.

### The Corporate Ambitions

The role of the Council's financial planning process is to support the achievement of the Council's Corporate Strategy.

In order to deliver its Vision and provide a focus for how it delivers services, the council has agreed a set of five corporate ambitions. The Council's ambitions are deliberately limited to focus attention over the life of the Corporate Strategy. Each ambition has a number of objectives, underlying actions, and key measures of success, which should allow progress towards the achievement of the ambition to be monitored.

Above all 'We aim to be a well-managed council providing efficient services based on identified customer needs' overarches all of our ambitions, whilst recognising the importance of securing a diverse, sustainable economic base for the Borough. The ambitions are driven by local needs with consideration to national ambitions.

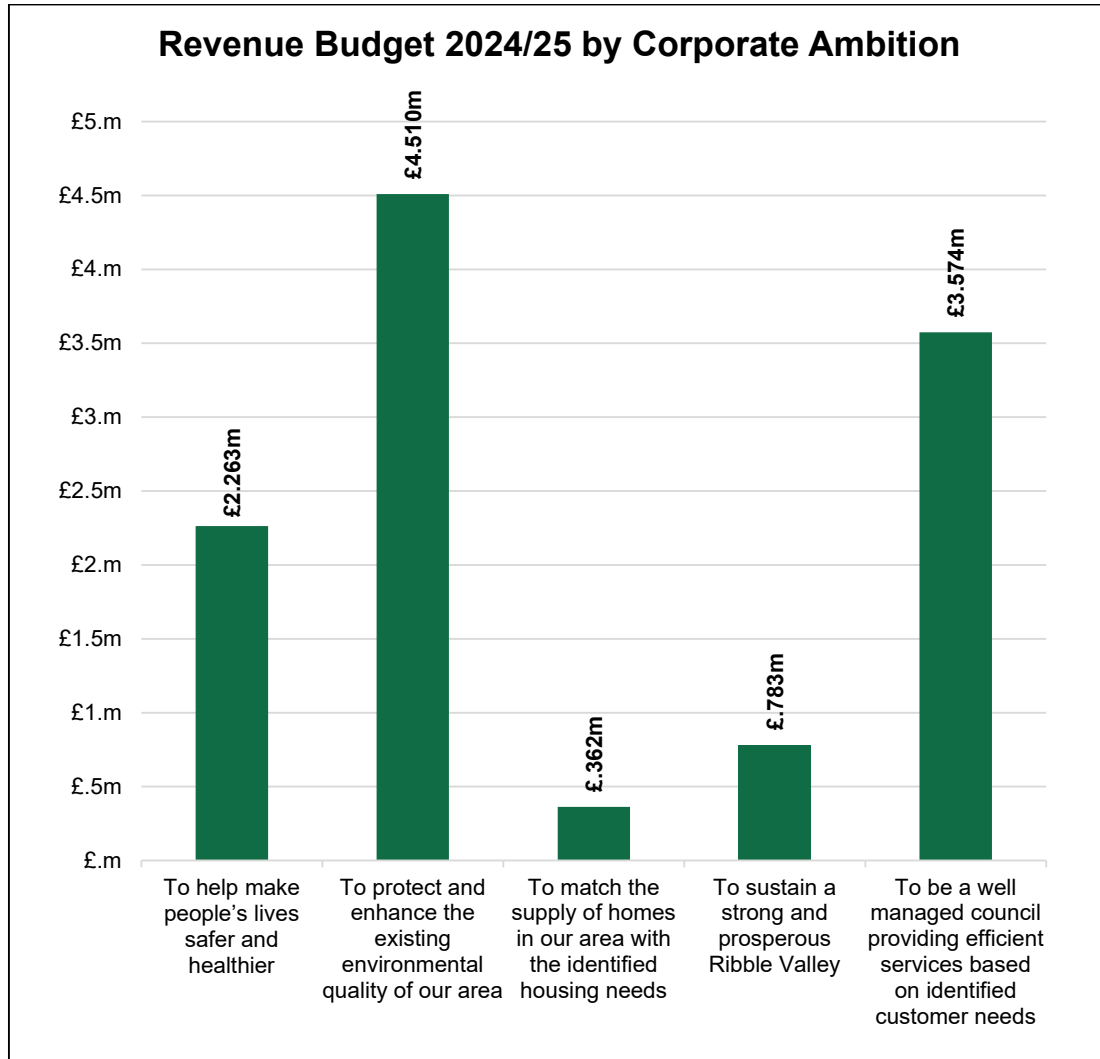
Ambition 1	Ambition 2	Ambition 3	Ambition 4	Ambition 5
To ensure a well-managed council providing efficient services based on identified customer needs.	To sustain a strong and prosperous Ribble Valley.	To help make people's lives safer and healthier.	To protect and enhance the existing environmental quality of our area	To match the supply of homes in our area with the identified housing needs

STRATEGIC CONTEXT: Corporate Strategy

The tables below show how the council's revenue budget 2024/25 and the overall capital programme 2024/25 to 2028/29, as set out in the Medium Term Financial Plan at the end of this document, link to the Council's ambitions.

**Corporate Ambitions – Revenue Budget 2024/25**

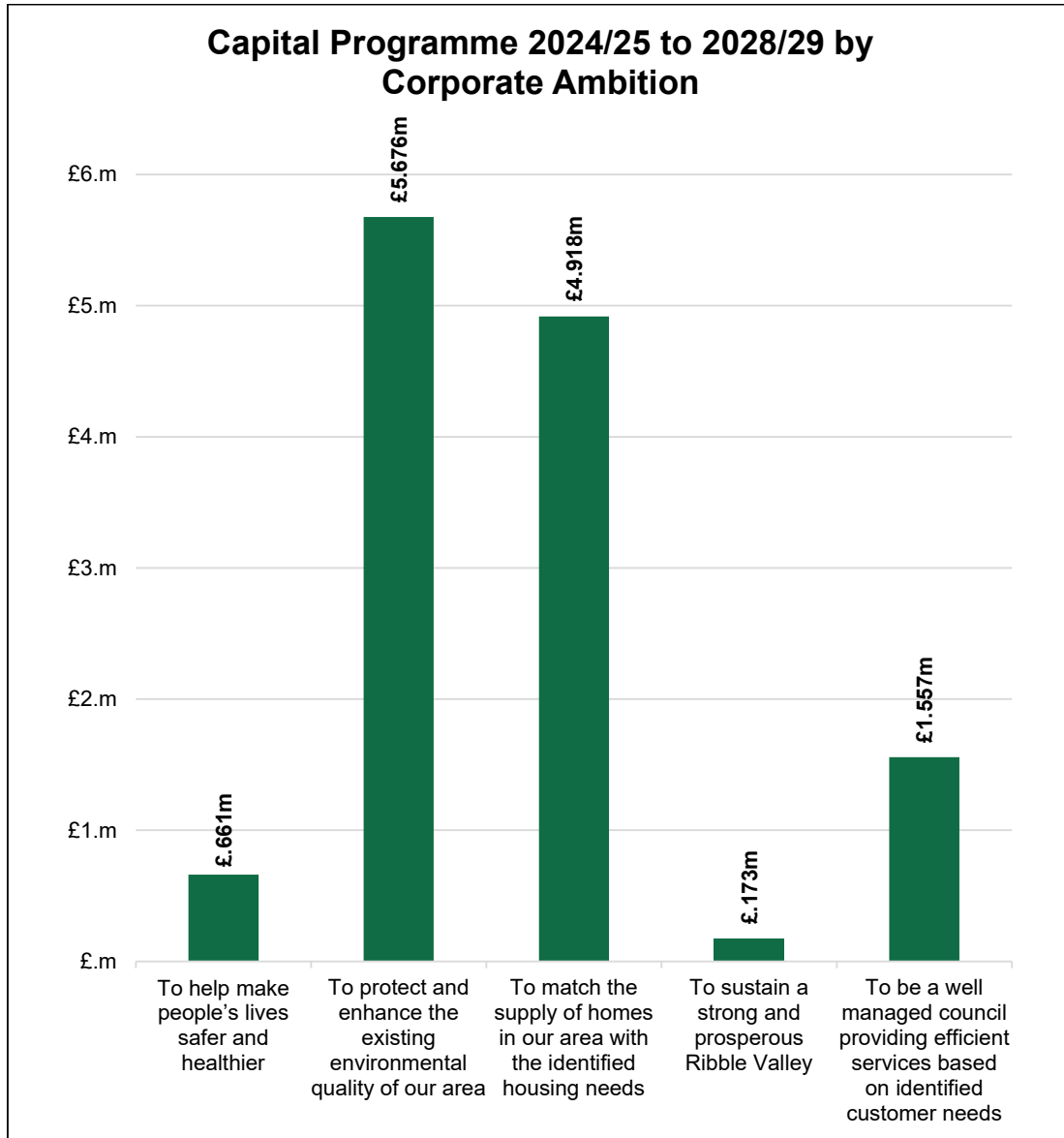
The chart below summarises the committee level net spend (after income) across the corporate ambitions for the Revenue Budget 2024/25



It is important to note the net position that is shown in these figures, as any service area that is heavily subsidised through grants, fees and charges or other income will show a relatively low net value.

**Corporate Ambitions – Capital Programme 2024/25 to 2028/29**

The chart below shows the total planned capital programme spend over the five-year life of the capital programme. Unlike the net revenue position there is no offsetting of financing of the capital programme.





# Corporate Risk Management

## Risk Management Process

The Council's risk management approach is designed to form an integral part of the performance management approach of the Council.

Risks are scored based on their gross and net likelihood and impact levels, gross being the likelihood and impact level if no controls were in place and net being the risk level once controls have been considered.

Risks are then allocated an overall risk score based on these levels, translating to green risks, amber risks and red risks. All red risks are closely monitored and reported in detail to Corporate Management Team and Accounts and Audit Committee.

Risk owners are required to enter perceived and real risks onto the Risk Management System. This process ensures the Council maintains Service and Corporate Risk Registers, underpinning the organisation's overarching Strategic Risk Register. The compilation and maintenance of an up to date and comprehensive Corporate and Strategic Risk Register is one of the key elements of the Council's Risk Management Policy.

## Current Key Strategic Risks

These risks are monitored and maintained on a regular basis and action taken where necessary.

Shown below is the list of Strategic Risks, giving the inherent risk description to the authority if no controls were in place:

- Data loss, disruption and/or damage to reputation due to a cyber attack
- Inability to set an affordable and sustainable budget over the short to medium-term resulting in the issuing of a Section 114 notice
- Heightened levels of fraud, including cyber fraud, due to pressures in the current economic climate
- Failure of the council to embed appropriate safeguarding arrangements.
- Reduced funding resulting in the inability to deliver discretionary services.
- The council is unable to ensure the resilience of key operations and business activities due to lack of robust business continuity plans
- Death or life changing injury due to a lack of robust health and safety processes.
- Failure to deliver services due to workforce capacity issues.
- Failure to meet requirements equalities legislation.
- Failure to identify and embed legislative requirements due to lack of or outdated policies and procedures.

## STRATEGIC CONTEXT: Corporate Risk Management

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- Partnership working opportunities are not taken advantage of to improve the borough infrastructure.
- Failure to deliver the Local Plan leading to harm to the borough's environment, heritage assets and communities and missed opportunities for economic and housing growth.
- Failure to deliver new Local Plan
- Service and local economy provision does not match community requirements or expectations.
- Failure to plan and/or respond to emergency events when they occur.
- Failure to deliver the Council's Climate Change Strategy to reduce carbon emissions, adversely affecting the natural environment.

Whilst the above is a list of the current strategic risks there are of course a number of mitigating actions and controls that reduced the residual level of risk experienced by the council in this respect.

### **Risk Management and the Medium Term Financial Strategy and Plan**

As part of the budget setting process actions and controls needed to mitigate the above strategic risks and operational risks are, where relevant, included within budgets. Where this has not been the case or where an unexpected risk outcome is realised, then the council relies on the availability of its general fund balance to help in addressing such risks.

Other costs that arise through the transfer of risk, such as insurance cover are also included with the budget plan.

Risk is also further considered in the Plan section of this document.

## National Policy and Pressures

### **Reforms to Business Rates Retention**

The council will remain a member of the Lancashire Business Rate Pool next year and will retain a levy which would otherwise be payable on any growth we receive above our baseline. Estimated Business Rate income for the council will be £2.931m.

Each year assumptions are made on the level of write-off's, appeals, growth, reliefs etc. This continues to be difficult and made more complex due to the 2023 Revaluation.

It is assumed that the pooling arrangements will continue in 2025/26. Beyond 2025/26 we await the outcome of the delayed reforms to Business Rate Retention which could have a significant impact on how much income the council could expect to retain in future to support its budget.

### **New Homes Bonus Review**

The council is forecasting that 2025/26 financial year will be the final year of the New Homes Bonus scheme. Currently the budget allows for the full in year allocation of New Homes Bonus monies to be used to fund in year revenue expenditure. Historic residual receipts that have been set aside in earmarked reserves have been used to fund the capital programme. Its removal will have a significant impact on the Council's budget in future years, although this is budgeted to be offset through the Funding Guarantee

### **Fair Funding Review**

The Government has clarified that the Review of Relative Needs and Resources (also known as the Fair Funding Review) and a reset of accumulated business growth will not be implemented in the current Parliament. The impact of the review will no doubt be significant. The council's Budget Working Group will be kept up to date with regard to any developments.

### **Waste Collection Changes – Food Waste Collection**

Initial announcements have been made of new burdens funding to help support costs of the weekly collection of food waste. The full costs of this and final allocations of funding have yet to be confirmed.

# Medium Term Financial Plan

## Revenue Budget Forecast 2024/25 to 2028/29

Taking into consideration all of the various elements reviewed in the Medium Term Financial Strategy section of this document, the table below presents the forecast Medium Term Financial Plan covering the next five years:

	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £
Net Budgeted Expenditure	10,537,939	10,789,134	11,237,638	11,594,354	11,884,212
Less Interest earned on investments	-1,058,270	-700,000	-500,000	-400,000	-200,000
<b>Net Budget</b>	<b>9,479,669</b>	<b>10,089,134</b>	<b>10,737,638</b>	<b>11,194,354</b>	<b>11,684,212</b>
Business Rates baseline	-1,456,737	-1,493,155	-1,530,484	-1,568,746	-1,607,965
Revenue Support Grant	-51,807	-53,102	-54,430	-55,790	-57,185
Rural Services Delivery Grant	-146,559	-146,559	-146,559	-146,559	-146,559
Services Grant	-9,456	0	0	0	0
Use of New Homes Bonus	-665,149	-650,000	0	0	0
Use of Business Rate Growth	-2,000,000	-2,000,000	-1,000,000	-1,000,000	-1,000,000
Funding Guarantee	-745,029	-771,442	-1,399,203	-1,373,636	-1,344,544
Use of General Fund Balances	-8,925	-250,000	-250,000	-250,000	-250,000
Collection Fund Surplus	-73,966	-75,000	-50,000	-50,000	-50,000
<b>Still to be funded</b>	<b>4,322,041</b>	<b>4,649,876</b>	<b>6,306,962</b>	<b>6,749,623</b>	<b>7,227,959</b>
Assumed Band D <i>(increasing by £5 in 2024/25 then 3% pa in future years)</i>	170.69	175.81	181.09	186.52	192.11
Assumed Taxbase <i>(increasing by 1% pa beyond 2024/25)</i>	25,321	25,574	25,830	26,088	26,349
<b>Precept (amount raised from council tax)</b>	<b>4,322,041</b>	<b>4,496,220</b>	<b>4,677,417</b>	<b>4,865,917</b>	<b>5,062,014</b>
<b>Budget Gap</b>	<b>0</b>	<b>153,656</b>	<b>1,629,545</b>	<b>1,883,706</b>	<b>2,165,945</b>

### Robustness of the Budget

The Council must set a budget which is a realistic statement of its estimated income and expenditure for the coming year, based upon information currently available, The Council has a duty to take into account the demand for its services and the impact on council tax-payers of meeting those demands.

Revenue Budget Forecast 2024/25 to 2028/29

Given the following good management practices and our sound financial control the Council has the platform and expertise to set a balanced budget. In order to ensure the Council sets a robust budget we follow the processes below;

- Accountancy staff carry out monthly budget monitoring in conjunction with budget holders and regularly report the outcomes to Corporate Management Team
- Service Committees also receive regular budget monitoring reports.
- Heads of Service are given responsibility for managing their budgets.
- We prepare our financial plans using a base budget concept whereby any increases/reductions in the level of services are considered over and above the base budget and approval must be sought/virements requested.
- The Budget Working Group consists of members and the Council’s Corporate Management Team meets on a regular basis to make recommendations to officers and service committees in order to maintain a high level of control over our financial position and ensure we manage our finances strategically and effectively.
- We prepare a minimum three year budget forecast and also a Medium Term Financial Strategy which considers our budget pressures in the medium to longer term

**Budget Risks and Scenarios**

The table below sets out the key budget risks and scenarios we have considered and also how we intend to mitigate these risks.

Risk	Likelihood	Impact	Mitigation
Significant reforms are made to local government finance.	Medium	Medium/High	Continue to feed into consultations and monitor Government indications.
Lack of clarity for future Government funding.	Medium	Medium	Reserves are in place to provide protection in the short/medium term.
Business Rate Retention Pooling Ceases.	Medium	High	Continue to feed into consultations and monitor Government indications.
Council exposed to economic downturn & reduced business rates income having forgone safety net protection under pooling arrangements.	Medium	Low	We have created and recently increased our Business Rate Volatility Reserve which currently stands at £2m to protect the Council against loss of BR income

## Revenue Budget Forecast 2024/25 to 2028/29

Risk	Likelihood	Impact	Mitigation
Changes to Waste Services creates significant financial pressures (if not fully funded).	Medium	Medium	Initial announcements made include capital funding. Further new burdens funding will be expected.
Pay Increases are more than the 4% allowed for in 2024/25 or 2.5% in each year of the budget forecast. The National Joint Council Minimum Wage may be agreed at a higher rate than 4% purely to ensure there is enough headroom above the National Living Wage.	High	Low	Pay contingency of £200k set aside in next year's budget.
Impact of Global events on utility costs. We have allowed 4% for general inflation next year and 2.5% in each year of the forecast thereafter.	Medium	Low	Utility and Fuel contingency of £200k set aside in next year's budget.
Significant reduction in council tax income due to impact of cost of living.	Low	Low	We will continue to monitor our collection rates and follow the Council's recovery processes.
Planning Fee Income fluctuations beyond the estimated base budget. Whilst fees have been increased nationally by 25% we are anticipating a reduction in our income due to lower numbers of major planning applications.	Medium	Low	We will continue to monitor application numbers.

### Sensitivity Analysis

We have calculated the sensitivity analysis of our key variables in order to quantify the potential financial impact on our budget:

- **Return on Cash Investments:** Interest Rates are outside of the Council's control. Investment income will be closely monitored and the safety of the return on our investments is paramount. We will operate within our agreed Treasury Management Policies and Practices.

Revenue Budget Forecast 2024/25 to 2028/29

Average Rate of Return	Average cash balances invested				
	£20m	£23m	£26m	£28m	£30m
Average investment income					
	'000s	'000s	'000s	'000s	'000s
2%	400	460	520	560	600
3%	600	690	780	840	900
4%	800	920	1,040	1,120	1,200
5%	1,000	1,150	1,300	1,400	1,500
6%	1,200	1,380	1,560	1,680	1,800

- **Pay Inflation:** Each 1% over the amount allowed for costs would be approximately £92,000.
- **General Inflation:** Each additional 1% of general inflation costs would be approximately £81,000.
- **Fees and Charges:** The 2024/25 budget includes 4% for increases in fees and charges and 2.5% in future years. Each 1% movement in fees and charges would change income by £37,000.
- **Council Tax Collection:** The Collection Fund assumes a collection rate of 99.25%. For the current year each 1% reduction in our collection rate would result in a loss of collection fund income of £528,000.

### Financial Resilience Index

The Chartered Institute of Public Finance and Accountancy (CIPFA) have produced a tool for considering financial resilience.

This Index is a comparative analytical tool to support good financial management and generate a common understanding of the financial position of Councils.. It is designed to support and improve discussions surrounding local authority financial resilience and shows a council's performance against a range of measures associated with financial risk.

The index has recently been updated to reflect the 2022/23 outturn data from local authorities. Whilst the index is not publicly available yet, Ribble Valley is at the lower end of the risk spectrum for indicators such as the level of reserves, reserves sustainability, change in reserves and interest payable as a proportion of net revenue expenditure. We are however at the higher risk level for business rate growth and council tax income compared with net revenue expenditure.



## Savings Plan and Productivity Plan

### Budget Gap

Our updated budget forecast (following the final grant settlement) currently anticipates the following budget gaps.

Financial Year	Budget Gap £'000
2024/25	0
2025/26	154
2026/27	1,630
2027/28	1,884
2028/29	2,166
<b>Total</b>	<b>5,833</b>

Our budget forecast is based on many assumptions and uncertainties not least the timing and impact of key financial reforms on our core government funding, including:

- New Homes Bonus
- Core Spending Power
- Business Rates Growth

A general election is due to be held in 2024, and we won't know until the new Government is formed of their intentions with regard to local government finance.

### Development of a Savings Plan

When finalised we need to consider the new corporate plan to understand budget priorities in the medium term. Some **potential** options to meet the budget gaps without unduly affecting the services we currently provide have been summarised below.

The Budget Working Group will need to meet to develop these areas into a plan for onward recommendation to Policy and Finance Committee in order to help meet any **potential** budget gaps as forecast at this point in time, albeit that the medium term forecast is necessarily based on many uncertainties and assumptions.

- **Expenditure Related Savings that could be considered:**
  - Removal of one-off items from the base budget, such as the Local Plan and the current one-off additional funding for the operation of the Castle Museum.
  - Efficiency and transformation savings such as efficiency reductions within service committees, cash limiting non-salary budgets and increasing the staff turnover level allowed for in the budget (currently 4%).

Savings Plan and Productivity Plan 2024/25 to 2028/29

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- **Income Related Savings that could be considered:**
  - Increase fees and charges to allow for a greater increase than the 2.5% allowed for in the future years of the budget forecast.
  - Review of income streams.
  - Allowing for a greater increase in the taxbase in the forecast. We are currently seeing higher levels of increase to the taxbase than the forecast.
  - Review the level of council tax surplus/deficit that is forecast in future years.
- **General Fund Balances and Earmarked Reserves**
  - Increase the level of General Fund Balances used to support the budget in future years.
  - Consider how Earmarked Reserves could be used to fund specific items in the budget forecast.

The list of potential considerations is not intended to be restrictive and there may be other options that members may have an appetite to consider.

### Productivity Plan

The criteria to be addressed under the government mandated productivity plans were announced at the time of the final local government finance settlement for 2024/25.

All councils must set out how they will “improve service performance and reduce wasteful expenditure” in productivity plans, to be submitted before the summer recess.

The areas that councils need to provide information on as part of the plans are:

- Transformation of services to make better use of resources.
- Opportunities to take advantage of advances in technology and make better use of data to inform decision making and service design.
- Ways to reduce wasteful spend within systems, including specific consideration of expenditure on consultants and discredited staff equality, diversity, and inclusion programmes.
- Barriers preventing activity that government can help to reduce or remove.

It is likely that the items considered under the council’s need for a Savings Plan will be able to help form the foundations for the Productivity Plans to be submitted to the Government before their summer recess in 2024.

## Five Year Capital Programme 2024/25 to 2028/29

The capital programme that has been set for the 2024/25 to 2028/29 is detailed below. The capital programme will be reviewed annually and as such could change for the years 2025/26 onwards as part of these reviews.

The revenue implications of the 2024/25 financial year have been included in the Revenue Budget Forecast.

Capital Schemes	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	TOTAL £
<b><u>COMMUNITY SERVICES COMMITTEE</u></b>						
Play Areas Refurbishment Programme	111,320	114,100	116,950	119,880		<b>462,250</b>
Replacement of Refuse Wheelie Bins	14,500	15,000	15,500	15,500		<b>60,500</b>
Replacement of Refuse Collection Vehicle VN65 WHR	281,000					<b>281,000</b>
Replacement of Refuse Collection Vehicle VN17 DKA		288,000				<b>288,000</b>
Replacement of Refuse Collection Vehicle VE18 JXP			295,000			<b>295,000</b>
Replacement of Refuse Collection Vehicle VF19 CUV				302,000		<b>302,000</b>
Replacement of Paper Collection Vehicle SY11 CRK		63,000				<b>63,000</b>
Replacement of Paper Collection Vehicle VO13 UVV		63,000				<b>63,000</b>
Replacement of 2 Scag Mowers (rvbc014 + rvbc015) and 1 Scag 4x4 Mower (rvbc016)	26,000					<b>26,000</b>
Replacement of Kubota Mower PO67 BNV	33,320					<b>33,320</b>
Replacement of JCB Loadall		135,000				<b>135,000</b>

## Five Year Capital Programme 2024/25 to 2028/29

<b>Capital Schemes</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Replacement of Fork Lift Truck		20,000				<b>20,000</b>
Replacement of Parking Van CX68 FCG			21,000			<b>21,000</b>
Replacement of 2 x Ford Ranger Pick Ups (YR18 TVA & YR18 DXD)			67,000			<b>67,000</b>
Replacement of Ro-Ro 7.5 Tonne Truck PL66 HHZ			76,000			<b>76,000</b>
Replacement of 110hp Gang Mower Tractor PO16 MZL			108,000			<b>108,000</b>
Replacement of Toro Flail Mower AF68 MSX			64,000			<b>64,000</b>
Replacement of Kubota Ride On Mower PO68 BBK			32,000			<b>32,000</b>
Replacement of Car Parking Van MM19 WEK				21,000		<b>21,000</b>
Replacement of Multi-Use Refuse Collection Vehicle PF18 JUC				181,000		<b>181,000</b>
Replacement of Petrol Powered Hand Tools and Blowers with Battery Powered Units				56,000		<b>56,000</b>
Replacement of Kubota Mini Digger, Breaker and Trailer				48,000		<b>48,000</b>
Replacement of Iveco Daily Tail Lift Tipper PL68 HRO				75,000		<b>75,000</b>
Replacement of High Top Long Wheel Based Van CX17 GZE				53,000		<b>53,000</b>

## Five Year Capital Programme 2024/25 to 2028/29

<b>Capital Schemes</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Dunsop Bridge Public Conveniences Refurbishment	12,850					<b>12,850</b>
Edisford Public Conveniences Refurbishment		42,240				<b>42,240</b>
Bolton-By-Bowland Public Conveniences Refurbishment			41,900			<b>41,900</b>
Chatburn Public Conveniences Refurbishment				15,680		<b>15,680</b>
Car Parks Resurfacing Rolling Programme	51,710	53,000	54,330	55,690		<b>214,730</b>
Ribblesdale Pool Fire Alarm Upgrade				20,490		<b>20,490</b>
Re-laying of Roadway to the Castle Keep				44,500		<b>44,500</b>
Ribblesdale Pool Barrier and Safety Fencing				15,400		<b>15,400</b>
Castle Keep Lime Repointing Works and Repairs <b>MOVED FROM 2023/24</b>	301,770					<b>301,770</b>
Edisford Playing Pitches Drainage Works <b>MOVED FROM 2023/24</b>	10,900					<b>10,900</b>
Longridge Depot 'Ambulance Shed' Refurbishment <b>MOVED FROM 2023/24</b>	47,000					<b>47,000</b>
Replacement of Refuse Iveco Tipper (PO60 AYK) <b>MOVED FROM 2023/24</b>	46,000					<b>46,000</b>

## Five Year Capital Programme 2024/25 to 2028/29

<b>Capital Schemes</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Replacement of high Top Transit Van PJ63 WUC <b>MOVED FROM 2023/24</b>	34,500					<b>34,500</b>
Ribblesdale Pool Main Pool Covers <b>NEW SCHEME FOLLOWING RECEIPT OF FUNDING</b>	25,000					<b>25,000</b>
Food Waste Collections <b>NEW SCHEME FOLLOWING RECEIPT OF FUNDING</b>	588,540					<b>588,540</b>
Brungerley Park Fences and Paths					99,900	<b>99,900</b>
Clitheroe Castle Paths and Steps					43,100	<b>43,100</b>
Replacement of Charterhouse Verti Drain Machine					40,400	<b>40,400</b>
Replacement of Iveco truck with Hook Lift 5.5 tonne PE19 AUK					58,400	<b>58,400</b>
Fence and gates around Edisford playing pitches					57,900	<b>57,900</b>
Replacement of High Top Transit Van ML70FNS					57,200	<b>57,200</b>
Immants Shock Wave Machine					24,100	<b>24,100</b>
Replacement of John Deere Front Loader Tractor PN69 UEP					35,600	<b>35,600</b>
Replacement litter bins					45,000	<b>45,000</b>
Replacement of Mini Tractor with Electric Utility Vehicle					32,600	<b>32,600</b>

## Five Year Capital Programme 2024/25 to 2028/29

<b>Capital Schemes</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Replacement of Pegasus Gang Mower					38,800	<b>38,800</b>
Replacement of artificial surface on RV3G					541,300	<b>541,300</b>
Replacement of 2 Trimstar Pedestrian Mowers					17,500	<b>17,500</b>
Replacement of Car Park Vehicle MM19 WEK					36,100	<b>36,100</b>
Replacement of Garwood Refuse Collection Vehicle PF18 JUC					148,400	<b>148,400</b>
Replacement of Vehicle VX70 ZGE					328,300	<b>328,300</b>
Car Parks Resurfacing Rolling Programme					57,080	<b>57,080</b>
Replacement of Refuse Wheelie Bins					15,500	<b>15,500</b>
Play Areas Refurbishment Programme					122,880	<b>122,880</b>
Improvement Works in Castle Grounds	500,000					<b>500,000</b>
<b>Total Community Services Committee</b>	<b>2,084,410</b>	<b>793,340</b>	<b>891,680</b>	<b>1,023,140</b>	<b>1,800,060</b>	<b>6,592,630</b>
<b><u>ECONOMIC DEVELOPMENT COMMITTEE</u></b>						
						<b>0</b>
<b>Total Economic Development Committee</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>HEALTH AND HOUSING COMMITTEE</u></b>						
Disabled Facilities Grants	393,000	393,000	393,000	393,000	393,000	<b>1,965,000</b>
Disabled Facilities Grants <b>MOVED FROM 2023/24</b>	517,430					<b>517,430</b>

Five Year Capital Programme 2024/25 to 2028/29

<b>Capital Schemes</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Landlord/Tenant Grants	50,000	50,000	50,000	50,000	50,000	<b>250,000</b>
Landlord/Tenant Grants <b>MOVED FROM 2023/24</b>	112,490					<b>112,490</b>
Drainage to New Section of Clitheroe Cemetery	70,500					<b>70,500</b>
Affordable Housing - Longridge	1,625,950					<b>1,625,950</b>
Assisted Purchase Scheme	297,130					<b>297,130</b>
Temporary Housing Scheme	99,580					<b>99,580</b>
Choice Based Lettings Scheme - IT System					50,000	<b>50,000</b>
<b>Total Health and Housing Committee</b>	<b>3,166,080</b>	<b>443,000</b>	<b>443,000</b>	<b>443,000</b>	<b>493,000</b>	<b>4,988,080</b>
<b><u>PLANNING AND DEVELOPMENT COMMITTEE</u></b>						
						<b>0</b>
<b>Total Planning and Development Committee</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>POLICY AND FINANCE COMMITTEE</u></b>						
Replacement PCs	70,600					<b>70,600</b>
Firewall Refresh	23,700					<b>23,700</b>
Council Offices Fire Alarm Upgrade				69,760		<b>69,760</b>
Software Upgrade for Regulatory Services		188,900				<b>188,900</b>
Replacement ICT Equipment for Councillors			43,600			<b>43,600</b>
Replacement Air Conditioning Units in Server Room <b>MOVED FROM 2023/24</b>	10,700					<b>10,700</b>



## Five Year Capital Programme 2024/25 to 2028/29

<b>Capital Schemes</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Brookfoot Footbridge, Ribchester - Replacement Bridge <b>MOVED FROM 2023/24</b>	106,000					<b>106,000</b>
Council Offices Mains and LED Lighting Upgrade <b>MOVED FROM 2023/24</b>	90,000					<b>90,000</b>
Revenues and Benefits Replacement Server <b>MOVED FROM 2023/24</b>	24,000					<b>24,000</b>
Technology Forge Upgrade <b>MOVED FROM 2023/24</b>	27,400					<b>27,400</b>
Council Office Solar Panels <b>NEW SCHEME PREVIOUSLY APPROVED IN PRINCIPLE</b>	95,000					<b>95,000</b>
<b>Total Policy and Finance Committee</b>	<b>447,400</b>	<b>188,900</b>	<b>43,600</b>	<b>69,760</b>	<b>0</b>	<b>749,660</b>
<b><u>UK SHARED PROSPERITY FUND</u></b>						
Clitheroe Market Improvements <b>MOVED FROM 2023/24</b>	172,600					<b>172,600</b>
Towneley Garden Event Space <b>MOVED FROM 2023/24</b>	98,680					<b>98,680</b>
Pump track, Longridge <b>MOVED FROM 2023/24</b>	58,680					<b>58,680</b>
Barrow Community Space	199,150					<b>199,150</b>
Barrow Community Space Car Park	25,000					<b>25,000</b>

## Five Year Capital Programme 2024/25 to 2028/29

<b>Capital Schemes</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>TOTAL</b>
	£	£	£	£	£	£
Whalley Education Foundation	100,000					100,000
<b>Total UK Shared Prosperity Fund</b>	<b>654,110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>654,110</b>
<b>Total for all Committees</b>	<b>6,352,000</b>	<b>1,425,240</b>	<b>1,378,280</b>	<b>1,535,900</b>	<b>2,293,060</b>	<b>12,984,480</b>

The capital programme is to be financed in the following manner:

<b>FINANCED FROM</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>TOTAL</b>
	£	£	£	£	£	£
<b>Grants and Contributions</b>						
Disabled Facility Grant Funding	-910,430	-393,000	-393,000	-393,000	-393,000	-2,482,430
Choice-based lettings scheme IT system provider contributions	0	0	0	0	-36,000	-36,000
Section 106 Monies	-1,933,980	0	0	0	0	-1,933,980
Sport England Funding for Pool Covers	-25,000	0	0	0	0	-25,000
DEFRA Funding for Food Waste New Burdens	-588,540	0	0	0	0	-588,540
UK Shared Prosperity Funding	-581,510	0	0	0	0	-581,510
<b>Total Grants and Contributions</b>	<b>-4,039,460</b>	<b>-393,000</b>	<b>-393,000</b>	<b>-393,000</b>	<b>-429,000</b>	<b>-5,647,460</b>
<b>Earmarked Reserves</b>						
Business Rates Growth Earmarked Reserve	-1,062,552	-500,000	-500,000	-500,000	-500,000	-3,062,552
VAT Shelter Earmarked Reserve	-231,388	-100,000	-100,000	-100,000	-100,000	-631,388
New Homes Bonus Earmarked Reserve	-76,610	0	0	0	-1,154,000	-1,230,610
Capital Earmarked Reserve	-641,802	0	0	0	0	-641,802
ICT Renewals Earmarked Reserve	-63,400	0	0	0	0	-63,400
Vehicle Renewals Earmarked Reserve	-37,500	0	0	0	0	-37,500
Invest to Save Earmarked Reserve	-95,000	0	0	0	0	-95,000
Custom and Self Build Register Grant Reserve	0	0	0	0	-575	-575

MEDIUM TERM FINANCIAL STRATEGY AND PLAN 2024/25 TO 2028/29

Five Year Capital Programme 2024/25 to 2028/29

<b>FINANCED FROM</b>	<b>2024/25 £</b>	<b>2025/26 £</b>	<b>2026/27 £</b>	<b>2027/28 £</b>	<b>2028/29 £</b>	<b>TOTAL £</b>
Neighbourhood Planning Reserve	0	0	0	0	-16,133	<b>-16,133</b>
Brownfield Register Grant Reserve	0	0	0	0	-26,263	<b>-26,263</b>
Performance Reward Grant	0	0	0	0	-47,576	<b>-47,576</b>
Parish Grant Reserve	0	0	0	0	-5,830	<b>-5,830</b>
Pensions Triennial Revaluation Reserve	0	0	0	0	-8,279	<b>-8,279</b>
Fleming VAT Earmarked Reserve	0	0	0	0	-5,404	<b>-5,404</b>
<b>Total Earmarked Reserves</b>	<b>-2,208,252</b>	<b>-600,000</b>	<b>-600,000</b>	<b>-600,000</b>	<b>-1,864,060</b>	<b>-5,872,312</b>
<b>Usable Capital Receipts</b>						
Usable Capital Receipts	-31,688	-432,240	-385,280	-542,900	0	<b>-1,392,108</b>
<b>Total Usable Capital Receipts</b>	<b>-31,688</b>	<b>-432,240</b>	<b>-385,280</b>	<b>-542,900</b>	<b>0</b>	<b>-1,392,108</b>
<b>Borrowing</b>						
Borrowing	-72,600	0	0	0	0	<b>-72,600</b>
<b>Total Borrowing</b>	<b>-72,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-72,600</b>
<b>Total Resources</b>	<b>-6,352,000</b>	<b>-1,425,240</b>	<b>-1,378,280</b>	<b>-1,535,900</b>	<b>-2,293,060</b>	<b>-12,984,480</b>

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## **RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY & FINANCE COMMITTEE**

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meeting date: 9 APRIL 2024  
title: CAPITAL AND TREASURY MANAGEMENT STRATEGY  
submitted by: DIRECTOR OF RESOURCES  
principal author: VALERIE TAYLOR

### 1 PURPOSE

- 1.1 To seek member approval for the Council's Capital and Treasury Management Strategy for the 2024/25 financial year.

### 2 BACKGROUND

- 2.1 Local authorities in England and Wales are required by the Local Government Act 2003 to have regard to both CIPFA's Code of Practice on Treasury Management in the public services and to CIPFA's Prudential Code for Capital Finance in Local Authorities.
- 2.2 It is a key principle of the Code of Practice on Treasury Management that public service organisations should put in place comprehensive objectives, policies and practices, strategies and reporting arrangements for the effective management and control of their treasury management activities.
- 2.3 The Prudential Code imposes on local authorities clear governance procedures for the setting and revising of a range of prudential indicators that are designed to deliver accountability in taking capital financing, borrowing and treasury management decisions.
- 2.4 There is a requirement for the council to have in place an approved Capital Strategy, which due to the very close links to Treasury Management we hold as the Capital and Treasury Management Strategy.

### 3 STRATEGY REVIEW

- 3.1 A full review of the strategy has been undertaken and is presented at Annex 1 with tracked changes.
- 3.2 The Strategy reflects the linkage between asset management, the capital programme and our treasury management activities and is intended to set the framework for all aspects of the Council's capital expenditure including planning, management, prioritisation, funding, monitoring and outcomes.
- 3.4 It also provides the policy framework for the engagement of the council with financial markets in order to fund its capital programme, maintain the security of its cash balances and protect them from credit, liquidity and interest rate risk.

### 4 CONCLUSION

- 4.1 The Capital and Treasury Management Strategy has been reviewed and updated and is attached for approval.
- 4.2 Elements of the document have previously been approved as part of the budget setting process, but here they are brought together under a single strategy.
- 4.3 The strategy requires approval of Full Council.

5 RISK ASSESSMENT

5.1 The approval of this report may have the following implications:

- Resources – the strategies aim to safeguard the interests of the council and aim to help demonstrate how the council will operate in dealing with capital and treasury management activities.
- Technical, Environmental and Legal – it is a requirement for the council to follow the stipulations of the CIPFA Prudential and Treasury Management Codes.
- Political - none
- Reputation – the production of this strategy provides transparency to the council's decision making process and management of the activities involved in capital and treasury management.
- Equality and Diversity - none

6 RECOMMENDED THAT COMMITTEE

6.1 Recommend to Council the Capital and Treasury Management Strategy as set out in Annex 1.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PF17-24/VT/AC  
18 MARCH 2024



Ribble Valley  
Borough Council

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[www.ribblevalley.gov.uk](http://www.ribblevalley.gov.uk)

# Capital and Treasury Management Strategy 2024/25





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## Introduction and Background

The Prudential Code requires authorities to self-regulate the affordability, prudence and sustainability of their capital expenditure and borrowing plans, by setting estimates and limits, and by publishing actuals, for a range of prudential indicators.

The Prudential Code has been developed alongside the Treasury Management Code and there is a great deal of interaction between the two codes. Compliance with both codes is a statutory requirement for local authorities in the UK.

The Prudential Code imposes on local authorities clear governance procedures for setting and revising of prudential indicators, and describes the matters to which an authority will have regard when doing so. This is designed to deliver accountability in taking capital financing, borrowing and treasury management decisions.

In December 2017 CIPFA issued an update to the Prudential Code requiring that authorities should have a Capital Strategy either as a standalone document or integrated within existing strategy documents, with the purpose of establishing a long-term direction for the management and use of capital resources.

In order to allow us to produce a meaningful capital programme that meets the priorities identified in our Corporate Strategy, we must ensure that we have robust processes in place for potential projects to be proposed, evaluated and prioritised, and for approving the programme and the resources to fund it.

A clear process has been produced to demonstrate the information required from Heads of Service when proposing projects and how such proposals are then taken forward and prioritised against each other, and against the resources available to the council to take such projects forward.

As well as considering the projects that the council wish to see taken forward, the manner in which these projects are financed must also be carefully considered, particularly the long-term implications around borrowing, internally or externally, on the revenue budget.

This Strategy is intended to set the framework for all aspects of the Council's capital expenditure including planning, management, prioritisation, funding, monitoring and outcomes.

It also provides the policy framework for the engagement of the council with financial markets in order to fund its capital programme, maintain the security of its cash balances and protect them from credit, liquidity and interest rate risk.

Under the Prudential Code and Treasury Management Code, the council is required to produce a strategy on proposed treasury management activities. This requirement forms part of this strategy document.

## Introduction and Background

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The overall strategy maintains a strong and current link to the Council's priorities and to its key strategy documents notably the Corporate Strategy and Medium Term Financial Strategy.

## Objectives and Strategic Approach

The council's Corporate Strategy provides the overall direction for the Strategy.

The Corporate Strategy sets out the strategic direction of the council, providing a focus to ensure that the services the council delivers meet the needs of its communities. It is one of the council's most important documents setting out those areas identified for focused improvement over future years.

The council's Vision continues to be that we aim to ensure that the Ribble Valley is:

### OUR VISION

**An area with an exceptional environment and quality of life for all; sustained by vital and vibrant market towns and villages acting as thriving service centres meeting the needs of residents, businesses and visitors.**

We believe that this Vision reflects our shared aim for the Borough, which has the highest quality of environment for those who live in and visit the area. It recognises that people must have a high quality of life; that suitable homes are available to meet their diverse needs and that they should be safe and feel safe. People should also be able to access the best services without having to travel long distances to receive them.

The role of the council's financial planning process, including this Capital and Treasury Management Strategy, is to support the achievement of the council's Corporate Strategy.

In order to deliver its Vision and provide a focus for how it delivers services, the council has agreed a set of five corporate ambitions. The council's ambitions are deliberately limited to focus attention over the life of the Corporate Strategy. Each ambition has a number of objectives, underlying actions, and key measures of success, which should allow progress towards the achievement of the ambition to be monitored.

Above all, the ambition **'We aim to be a well-managed council providing efficient services based on identified customer needs'** overarches all of our ambitions, whilst recognising the importance of securing a diverse, sustainable economic base for the Borough. The 5 ambitions are driven by local needs with consideration to national priorities, and are listed below.

- To ensure a well-managed council providing efficient services based on identified customer needs.
- To sustain a strong and prosperous Ribble Valley.
- To help make people's lives safer and healthier.
- To protect and enhance the existing environmental quality of our area.
- To match the supply of homes in our area with the identified housing needs.

**Objectives and Strategic Approach**

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Our work under Treasury Management, whilst touching on the achievement of all ambitions, is best demonstrated as helping us to meet the ambition of ensuring that we are a well-managed council providing efficient services based on identified customer needs.

# Asset Management Planning

## Planning Process

This council own a number of properties, with ownership arrangements varying from being an owner occupier to acting as landlord with a licensed occupier. As a result, asset management obligations for each facility vary widely.

Properties are regularly checked and inspected, helping to ensure adequate maintenance, but also helping to extend the asset lives.

While the survey phase is an objective assessment of the conditions of the assets, the prioritisation, planning and allocation of items will vary according to a range of factors.

By undertaking repairs before components go wrong, planned preventative maintenance can have a positive impact on business continuity by reducing down time and keeping facilities operational.

Major items of work that fall within the capital expenditure classification are planned in advance and resources bid for as part of the capital programme scheme bidding process referred to in the next section of this strategy document.

The council utilise the Technology Forge system for recording asset management planning activity.

## Vehicles and Plant

In a similar manner to the planning process covered for the council's property portfolio, a long term plan is developed and reviewed annually of the condition and planned replacement years for the council's vehicle fleet and other items of plant.

Vehicle and plant replacement is planned so that assets are replaced on a rolling basis to help ensure no 'peak years' arise which could put undue pressure on the financing of the capital programme. This is especially pertinent in the review of the replacement programme for the council's refuse collection vehicle fleet, with current plans showing the replacement of one vehicle per annum.

The review of these assets is driven by the relevant Heads of Service together with staff responsible for fleet maintenance.

## Capital Expenditure

### Definition

Expenditure is only capitalised where it is on an asset that will provide the council with control of the resulting economic benefit or service potential and has a measurable cost, or where it is revenue expenditure allowed to be funded by capital under statute (REFCUS) or under a capitalisation direction in accordance with the Local Government Act 2003. Expenditure under the latter categories would not normally result in recognition on the council's balance sheet or asset register.

For this council, the main example of revenue expenditure allowed to be funded by capital under statute (REFCUS) would be Disabled Facility Grants.

In order to count as capital expenditure, new assets or additions to assets must have a life of more than one year.

The council has a policy of not treating anything with an initial value below £10,000 as capital expenditure.

### The Capital Programme

The future capital programme is reviewed and updated each year. In recent years, the Council has been setting a proposed and fully funded five-year capital programme each year. The process of updating the programme has involved reviewing and updating the schemes that were approved in the previous year's programme for what will become the first four years of the new five-year programme and submitting new bids for year five of the new five-year programme.

Such bids are examined against the council's priorities and for affordability.

As part of this bidding process, occasionally some schemes may be seen as a priority and are brought forward to an earlier financial year.

Should a capital scheme opportunity be identified outside this normal bidding process, such a scheme would first be considered by the Corporate Management Team, then the relevant service committee and finally the Policy and Finance Committee.

### The Capital Scheme Bidding Process

Each year around August, all Heads of Service are asked to consider their service area and identify any potential capital schemes. This is principally with a view to it being included in the fifth year of the future capital programme, but occasionally scheme bids are highlighted as a more pressing need, with a request that earlier programming be considered.

In the latest bidding rounds, all committees were asked to put forward proposals for any new capital schemes for inclusion in a five-year capital programme for [2023/24 to 2027/28](#) ~~2024/25 to 2028/29~~.



The proposals that are put forward by Heads of Service in their bids are based on a variety of sources such as:

- Past discussions that have taken place at service committees
- Known current service pressures
- Anticipated future service pressures
- Central Government expectation
- Specific funding received from Central Government
- Legislative requirements

As part of the bidding process, a standard pro-forma is completed which allows for the provision of information in a standard format and ensures that all relevant information can be considered and compared. The details requested cover:

- Scheme Name
- Head of Service
- Service Area
- Brief Description of the Scheme
- [Environmental Considerations and Green Credentials](#)
- [Equality and Diversity Considerations](#)
- Revenue Implications
- Alternatives that have been Considered
- Timescales for Completion
- Any Risks to Completion
- Capital Costs
- Any External Funding available

### **The Approved Five Year Capital Programme**

As previously mentioned the overall capital programme is for a five year period, and whilst the coming financial year is fixed, the remaining four years of the capital programme remain in a relatively fluid state and are open to review on an annual basis.

The table below provides a summary by committee of the future five-year capital programme from [2023/24 to 2027/28](#) [2024/25 to 2028/29](#).

## Capital Financing

**Approved Capital Programme for 2023/24 to 2027/28**

<b>Committee</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>TOTAL</b>
<b>Community Services Committee</b>	1,095,750	546,680	793,340	891,680	1,023,140	<b>4,350,590</b>
<b>Economic Development Committee</b>	54,750	0	0	0	0	<b>54,750</b>
<b>Health and Housing Committee</b>	2,933,040	513,500	443,000	443,000	443,000	<b>4,775,540</b>
<b>Planning and Development Committee</b>	26,420	0	0	0	0	<b>26,420</b>
<b>Policy and Finance Committee</b>	522,550	94,300	188,900	43,600	69,760	<b>919,110</b>
<b>TOTAL</b>	<b>4,632,510</b>	<b>1,154,480</b>	<b>1,425,240</b>	<b>1,378,280</b>	<b>1,535,900</b>	<b>10,126,410</b>

**Approved Capital Programme for 2024/25 to 2028/29**

<b>Committee</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>TOTAL</b>
<b>Community Services Committee</b>	2,084,410	793,340	891,680	1,023,140	1,800,060	<b>6,592,630</b>
<b>Economic Development Committee</b>	0	0	0	0	0	<b>0</b>
<b>Health and Housing Committee</b>	3,166,080	443,000	443,000	443,000	493,000	<b>4,988,080</b>
<b>Planning and Development Committee</b>	0	0	0	0	0	<b>0</b>
<b>Policy and Finance Committee</b>	1,101,510	188,900	43,600	69,760	0	<b>1,403,770</b>
<b>TOTAL</b>	<b>6,352,000</b>	<b>1,425,240</b>	<b>1,378,280</b>	<b>1,535,900</b>	<b>2,293,060</b>	<b>12,984,480</b>

### Current and Longer-Term Priority Areas

Whilst not currently within the approved five-year capital programme, there are a number of priority areas where there is potential that the council may incur future capital expenditure.

For ongoing commitments, the capital programme currently largely consists of replacement vehicles and plant and it is anticipated that this is likely to continue in the longer term.

The council will continue to review service provision and the adequacy of its assets in meeting the service demands of the borough's residents. In the long term any forecast changes to the level of, or manner in which services are provided will be considered proactively by service committees, together with any potential consequential capital investment that may be needed.

Affordability, including from the perspective of revenue impacts, plays a key part in the development of the capital programme and would continue to be a paramount consideration.

## Capital Financing

### Funding

The council has always sought to maximise funding for capital, including any from revenue sources.

The council's funding policy has been to set programmes which address its short-term and medium-term priority actions and to fund these by utilising prudential borrowing, capital receipts (both in hand and anticipated in year) and earmarked reserves such as the Business Rates Growth Reserve, VAT Shelter Reserve and New Homes Bonus Reserve, in a corporate approach, thus providing the maximum investment position.

Earmarked reserves, Central Government Disabled Facility Grant funding and [borrowing-section 106 monies](#) are the main sources of financing for the current capital programme.

With the continued uncertainty around local government funding it is difficult to forecast which specific resources will be used to finance capital in the longer-term, other than for there to be an even greater reliance on our earmarked reserves.

### External Grant Funding

The use of external grant to fund schemes has become increasingly scarce over recent years. The ~~only main currently secured~~ sources of external funding ~~are~~ in relation to the council's statutory obligations under Disabled Facility Grants and the use of S106 monies.

[Other sources of external funding for specific schemes within the 2024/25 to 2028/29 capital programme are:](#)

- [UK Shared Prosperity Funding of £581,510 to fund associated capital schemes \(2024/25\)](#)
- [Sports England Funding for Pool covers £25,000 \(2024/25\)](#)
- [DEFRA funding for Food Waste Collections £588,540 \(2024/25\)](#)
- [Choice-based lettings scheme IT system provider contributions £36,000 \(2028/29\)](#)

No change in the availability of external grant funding towards capital schemes is identified at this time, which in turn places added pressure on the council's earmarked reserves, which increasingly offer the only viable means of funding for most schemes in the capital programme – in the medium term and longer term.

However, wherever possible the council will always strive to identify external funding as the first option of funding schemes within the capital programme.

### Capital Receipts

With a low base of assets and no longer-term surplus assets identified, the scope for income from capital receipts is minimal. This is reflected in the relatively low level of capital receipts currently being accumulated, with the majority of receipts relating to the sale of larger vehicles such as refuse collection vehicles.

The council operate a policy of only treating asset sales with a value of £10,000 or greater as capital receipts. Any sales achieving a sale value of lower than this would be credited to the service and then transferred to the Capital Earmarked Reserve to help fund future capital expenditure.

The council always looks to maximise the income it receives from the sale of surplus assets and in the case of usable capital receipts, this must be further invested in future capital schemes.

### Earmarked Reserves

There are a wide range of earmarked reserves operated by the council, and depending on the capital scheme needing to be funded, most have the potential to be used in some way to help finance the capital programme.

The council is conscious of the fine balance between the role of earmarked reserves in supporting both revenue and capital. With alternative sources of financing the capital programme reducing (notably external grants), our earmarked reserves generally offer the most viable method of financing.

The current five-year capital programme utilises the following earmarked reserves:

- VAT Shelter Earmarked Reserve
- Capital Earmarked Reserve
- New Homes Bonus Earmarked Reserve
- ICT Renewals Earmarked Reserve
- Vehicle and Plant Renewal Earmarked Reserve
- Fleming VAT Earmarked Reserve
- [Business Rates Growth Earmarked Reserve](#)
- [Invest to Save Earmarked Reserve](#)
- [Custom and Self Build Register Grant Reserve](#)
- [Neighbourhood Planning Earmarked Reserve](#)
- [Brownfield Register Grant Earmarked Reserve](#)
- [Performance Reward Grant Earmarked Reserve](#)
- [Parish Grant Earmarked Reserve](#)
- [Pensions Triennial Revaluation Earmarked Reserve](#)

## Capital Financing

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New Homes Bonus Earmarked Reserve and Business Rates Growth Earmarked Reserve are currently two of the most relied on earmarked reserves, but with continued uncertainty around the future of local government finance, at this time we are unable to place any reliance on these funding streams for financing the capital programme in the longer term.

### Internal Borrowing

The use of internal borrowing to support the capital programme is currently kept to those schemes in respect of land and property. This is due to the long asset lives and therefore the year-to-year impact on revenue is minimised. This is as a direct consequence of accounting for the Minimum Revenue Provision (MRP) in line with the council's policy.

There is currently no anticipated change in the longer-term to the council's viewpoint on borrowing only for land and property assets.

### Approved Financing of the Capital Programme for ~~2023/24 – 2027/28~~2024/25 – 2028/29

The availability of resources to fund the capital programme has been a key concern, particularly with the heavy reliance that is placed on the use of earmarked reserves to fund the capital programme.

There are continued high levels of uncertainty around funding streams such as New Homes Bonus and Business Rates Growth that are set aside funds in these earmarked reserves, and also opposing pressure on these resources for supporting the revenue budget. The VAT Shelter arrangement ~~will~~ also ended in 2022/23.

External funding is extensively in respect of Disabled Facility Grants.

Over the life of the current five-year capital programme there is borrowing in respect of residual works on Clitheroe Market Improvements (£72,600).

**Approved Financing of the Capital Programme for ~~2023/24 – 2027/28~~ 2024/25 – 2028/29**

<b>Method of Financing</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>TOTAL</b>
<b>Earmarked Reserves</b>	-1,999,942	-741,260	-600,000	-600,000	-600,000	<b>-4,541,202</b>
<b>External Funding</b>	-2,532,420	-393,000	-393,000	-393,000	-393,000	<b>-4,104,420</b>
<b>Usable Capital Receipts</b>	-27,548	-20,220	-432,240	-385,280	-542,900	<b>-1,408,188</b>
<b>Borrowing</b>	-72,600	0	0	0	0	<b>-72,600</b>
<b>TOTAL</b>	<b>-4,632,510</b>	<b>-1,154,480</b>	<b>-1,425,240</b>	<b>-1,378,280</b>	<b>-1,535,900</b>	<b>-10,126,410</b>

<b>Method of Financing</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>TOTAL</b>
<b>Earmarked Reserves</b>	-2,208,252	-600,000	-600,000	-600,000	-1,864,060	<b>-5,872,312</b>
<b>External Funding</b>	-4,039,460	-393,000	-393,000	-393,000	-429,000	<b>-5,647,460</b>
<b>Usable Capital Receipts</b>	-31,688	-432,240	-385,280	-542,900	0	<b>-1,392,108</b>
<b>Borrowing</b>	-72,600	0	0	0	0	<b>-72,600</b>
<b>TOTAL</b>	<b>-6,352,000</b>	<b>-1,425,240</b>	<b>-1,378,280</b>	<b>-1,535,900</b>	<b>-2,293,060</b>	<b>-12,984,480</b>

## Current Treasury Management Position

## Current Treasury Management Position.

The council fully repaid its outstanding Public Works Loans Board debt of £105,197 during the 2022/23 financial year.

Investments at the end of the [2022/23](#)[2023/24](#) financial year are anticipated to be in the region of £22.5m based on current cash flow forecasts. These investments relate to monies placed with institutions on our approved counterparty list and include cash held with the council's banking provider, HSBC.

There was no short-term borrowing on the 31 March [2022](#)[2023](#), and none is forecast for ~~the~~ 31 March [2023](#)[2024](#). Only very occasionally has the Council utilised short term borrowing in order to temporarily aid cash flow.

A summary of the Council's treasury position at the end of the [2021/22](#)[2022/23](#) financial year and that anticipated at the end of the [2022/23](#)[2023/24](#) financial year is summarised below. [The actual average percentage rate for investments is the average fixed interest rate achieved on deposits placed throughout the financial year.](#)

	<b>31-March 2022 Actual £</b>	<b>Actual Average Rate %</b>	<b>31-March 2023 Estimate £</b>	<b>Estimated Average Rate %</b>
<b>Borrowing</b>				
Fixed Rate Debt – PWLB	105,197	4.99	0	n/a
<b>Total Debt</b>	<b>105,197</b>		<b>0</b>	
<b>Investments</b>				
Short-Term Investments	-21,000,000	0.10	-22,500,000	2.32
Cash at bank	-4,093,461		0	
<b>Total Investments</b>	<b>-25,093,461</b>		<b>-22,500,000</b>	
<b>Net External Debt/(Credit)</b>	<b>-24,988,264</b>		<b>-22,500,000</b>	

	<b>31 March 2023 Actual £</b>	<b>Actual Average Rate %</b>	<b>31 March 2024 Estimate £</b>	<b>Estimated Average Rate %</b>
<b>Borrowing</b>				
Fixed Rate Debt - PWLB	0	n/a	0	n/a



## Current Treasury Management Position

	<u>31 March 2023 Actual £</u>	<u>Actual Average Rate %</u>	<u>31 March 2024 Estimate £</u>	<u>Estimated Average Rate %</u>
<u>Total Debt</u>	<u>0</u>	<u>n/a</u>	<u>0</u>	<u>n/a</u>
<u>Investments</u>				
<u>Short Term Investments</u>	<u>-22,740,000</u>	<u>2.58</u>	<u>-22,000,000</u>	<u>4.82</u>
<u>Cash at bank</u>	<u>-26,998</u>		<u>0</u>	
<u>Total Investments</u>	<u>-22,766,998</u>		<u>-22,000,000</u>	
<u>Net External Debt/(Credit)</u>	<u>-22,766,998</u>		<u>-22,000,000</u>	

The Council's current treasury position is not at risk from movements in interest rates as any future PWLB borrowing to support the capital programme would be on a fixed rate. Should the council choose to take any future borrowing on variable rates then this would expose the council to a greater risk from any adverse movement in interest rates.

## Interest Rates

## Interest Rates

### Prospects for Interest Rates

The Monetary Policy Committee (MPC) of the bank of England decides monetary policy decisions that influence how much money is in the economy and how much it costs to borrow, including decisions over the bank of England interest rate.

Through these decisions the MPC aims to maintain price stability within the UK and to support the economic policy of the Government, including its objectives for growth and employment.

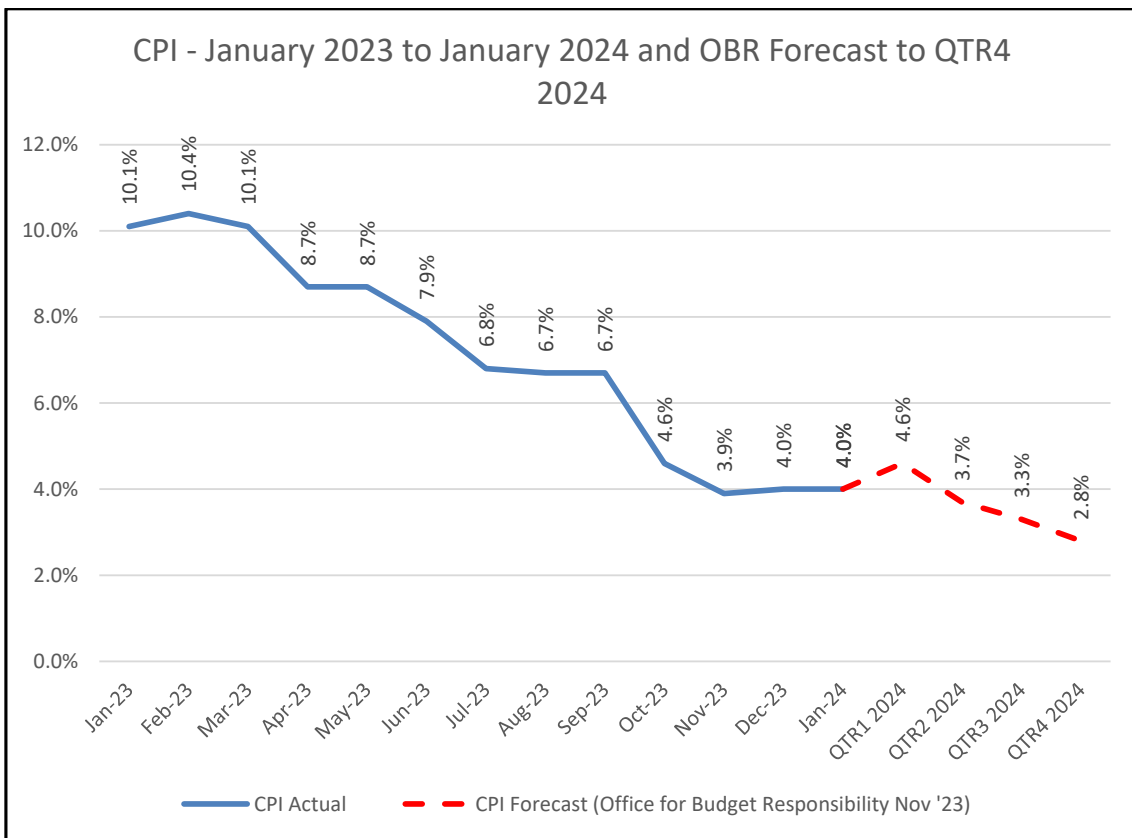
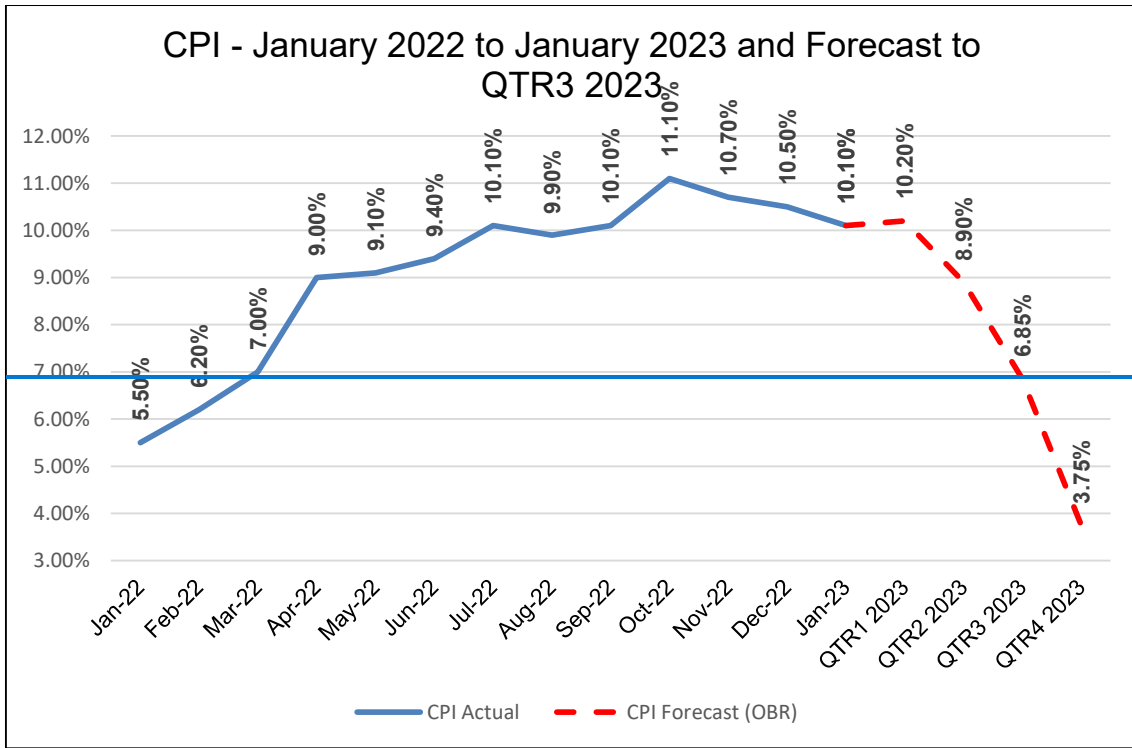
In order to maintain price stability the government has set the bank's MPC a target for an annual inflation rate of the consumer price index (CPI) of 2%.

The table below shows ~~movements~~ increases to the bank of England base rate from August 2018 ~~March 2022~~ through to February 2023 ~~2024~~

Date of <del>change</del> Meeting	Base Rate %
<u>02/08/2018</u>	<u>0.75</u>
<u>11/03/2020</u>	<u>0.25</u>
<u>19/03/2020</u>	<u>0.10</u>
<u>16/12/2024</u>	<u>0.25</u>
<u>03/02/2022</u>	<u>0.50</u>
17/03/2022	0.75
05/05/2022	1.00
16/06/2022	1.25
04/08/2022	1.75
22/09/2022	2.25
03/11/2022	3.00
15/12/2022	3.50
02/02/2023	4.00
<u>23/03/2023</u>	<u>4.25</u>
<u>11/05/2023</u>	<u>4.50</u>
<u>22/06/2023</u>	<u>5.00</u>
<u>03/08/2023</u>	<u>5.25</u>
<u>21/09/2023</u>	<u>5.25</u>
<u>02/11/2023</u>	<u>5.25</u>
<u>14/12/2023</u>	<u>5.25</u>
<u>01/02/2024</u>	<u>5.25</u>

~~The MPC's decision to reduce the base rate twice in March 2020 was taken to help households and businesses through the economic slowdown caused by the coronavirus pandemic (COVID-19).~~

These increases to the base rate since that time have been taken in response to rising rates of high rates of inflation, which as shown in the chart below have increased rapidly over recent months: remained above the MPC's 2% target throughout the period and are forecast to remain so during 2024:



Interest Rates

~~The table above shows that the Office for Budget Responsibility (OBR) are forecasting a reduction to the rate of CPI through the 2023 year~~

~~The minutes from the February 2023 meeting of the Bank of England's Monetary Policy Committee (MPC) sets out that inflation was 'projected to fall to around 8% by the middle of this year, as previous large increases in energy and other goods dropped out of the calculation of the annual rate', and that 'Annual CPI inflation is expected to fall to around 4% towards the end of this year'.~~

~~The minutes from the February 2024 meeting of the Bank of England's Monetary Policy Committee (MPC) set out that 'CPI inflation is projected to fall temporarily to the 2% target in 2024 Q2 before increasing again in Q3 and Q4'. The MPC project that inflation will be around 2.75% by the end of the year, 2.3% in two years' time and 1.9% in three years.~~

~~Given that inflation is currently still much higher than the 2% target it is possible that we may see further increases to the base rate during the 2023/24 financial year, although these will not be to the same extent of those experienced during the preceding twelve month period. Current market predictions estimate that the base rate will peak at 4.5% in the Summer of 2023.~~

~~Given that inflation rates are expected to fall it is likely that we will begin to see reductions to the Bank of England base rate during the 2024/25 financial year. The MPC predicted in February 2024 that the base rate will reduce from the current 5.25% down to 3.2% by 2027:~~

<u>Year (Q1)</u>	<u>MPC Forecast Base Rate %</u>
<u>2024</u>	<u>5.1</u>
<u>2025</u>	<u>3.9</u>
<u>2026</u>	<u>3.3</u>
<u>2027</u>	<u>3.2</u>

~~As a result of increases to the base rate the council's revenue budget for 2023/24 estimates that an additional £400k of investment income will be generated when compared to the 2022/23 financial year original estimate (from £50k to £450k). This is more than offset by estimated increases to the council's service costs as a result of rising inflation.~~

~~For 2024/25 the council is estimating income from investment activities of £1.058m (compared to £450k at original estimate 2023/24 and £1.35m at revised estimate 2023/24). This is based on market assumptions at the time of the estimate that the base rate will be around 5.1% at the beginning of the financial year, reducing down to 3% by March 2025.~~

## Borrowing and Debt Strategy

The introduction of the Prudential Code and uncertainty over future interest rates increases the risks associated with the treasury strategy should the council need to increase its use of short term borrowing or make further longer term borrowing on a variable rate. As a result the Council needs to take a cautious approach to its treasury strategy.

Long term fixed interest rates and base rates are both expected to remain very volatile in the short term and difficult to predict. Taking into account changes to interest rates as they occur, the most appropriate form of borrowing will be undertaken.

We intend to continue the current policy of meeting our long-term borrowing requirements from the Public Works Loan Board (PWLB).

Principal local authorities could previously qualify for a discounted rate of borrowing with the PWLB by submitting an optional certainty return. From November 2020, principal local authorities wishing to retain access to the PWLB borrowing facility have been required to submit a certainty rate return, that includes a high-level description of their capital spending and financing plans for the following three years, as a condition of accessing the PWLB.

As a result, the Certainty Rate is now the default rate that principal local authorities borrow at from the PWLB. The council has submitted the required information and retains access to the borrowing facility.

We will engage in short-term borrowing from the money market if necessary, in order to finance temporary cash deficits, however by managing our cash flow effectively these will be kept to a minimum. Wherever possible, any loan will be taken out for periods of less than 7 days in order to minimise the interest payable and will initially be sought from other local authorities and lenders of preference through the money markets.

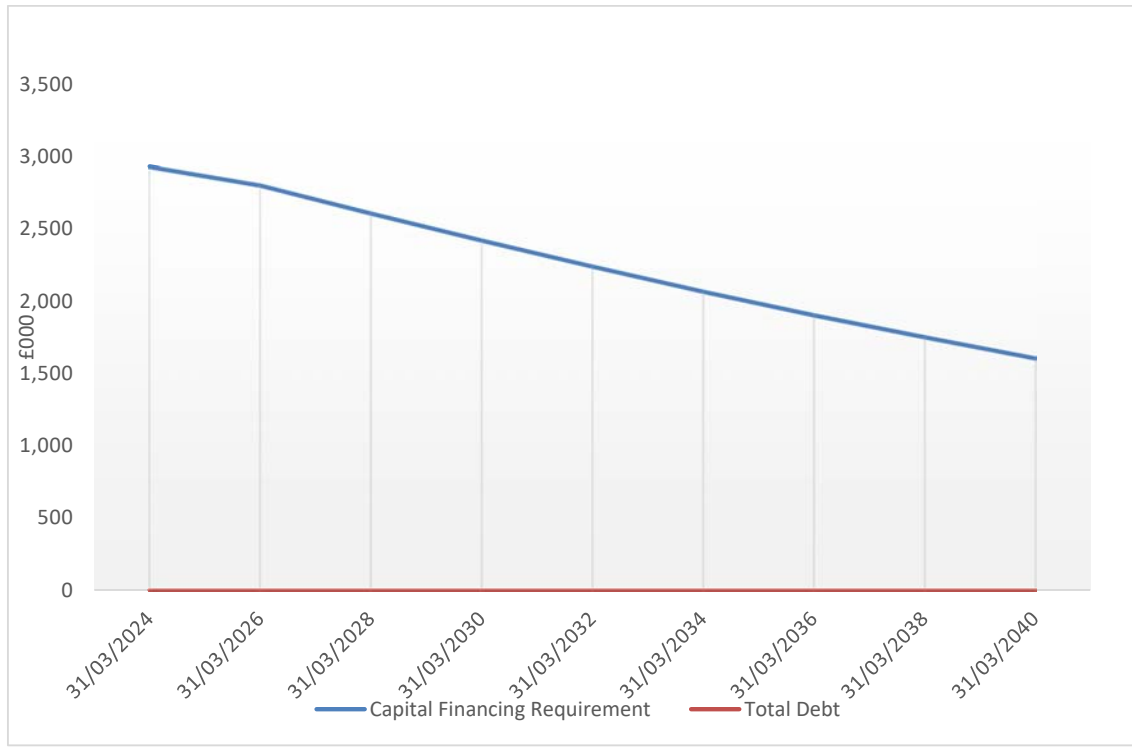
CIPFA's Prudential Code for Capital Finance in Local Authorities recommends that the council's total debt should be lower than its highest forecast capital financing requirement over the next three years.

Based on the current medium-term capital financing plans in the approved capital programme, and the existing levels of borrowing, the council's borrowing is comfortably below the capital financing requirement when forecast for the next 20 years.

It must be noted that this is a snap shot in time based on current plans and current policies around such items as Minimum Revenue Provision (MRP).

Borrowing and Debt Strategy

**Forecast Capital Financing Requirement and Total Debt (Current Position)**



**Minimum Revenue Provision (MRP) Policy Statement [2023/24](#)[2024/25](#)**

The Council is required each year to pay off an element of its accumulated General Fund capital expenditure through a revenue charge, the Minimum Revenue Provision (MRP).

The Ministry of Housing, Communities and Local Government (MHCLG) issued regulations which require Full Council to approve an MRP Policy Statement in advance of each financial year. The council’s MRP Policy Statement for [2023/24](#)[2024/25](#) as approved by Full Council in March [2023](#)[2024](#) is detailed below

- For capital expenditure incurred **before** 1 April 2008 or which in the future will be Supported Capital Expenditure, the MRP Policy will be to allow MRP equal to 4% of the capital financing requirement (the element of which relates to capital expenditure incurred before 1 April 2008) at the end of the previous financial year.
- For capital expenditure incurred **after** 1 April 2008, for all Unsupported Borrowing the MRP Policy will be to follow the Asset Life Method (Equal Instalment method), i.e. the MRP will be based upon the estimated life of the assets financed from borrowing.

# Investment Strategy

## Background

The council holds reserves and other cash items on its balance sheet which are invested. In investing these cash balances the council follows guidance issued by CIPFA and the Department for Levelling Up, Housing and Communities (formally the MHCLG).

Guidance issued by the MHCLG (now the DLUHC) requires treasury management investments to prioritise security, liquidity and yield in that order of importance. The council will not make any investments with low credit quality bodies, nor any that are defined as capital expenditure by legislation, such as company shares.

## Strategy Guidelines

The main principle governing the Council's investment criteria is the security and liquidity of its investments before yield, although the yield or return on the investment will be a consideration, subject to adequate security and liquidity. The Council must ensure that:

- It has sufficient liquidity in its movements. We continually monitor our cash flow position maintaining a balance between short term lending and availability of resources in our main HSBC account – ensuring that maturing investments match the pattern of the council's commitments as they fall due
- It maintains a policy covering both the categories of investment types it will invest in, criteria for choosing investment counter parties with adequate security, and monitoring of their security.

A counter party list is maintained in compliance with these criteria and it will be revised and submitted to Council for approval as necessary. In accordance with new legislation, the proposed criteria detailed above are shown in the following subsections.

## Liquidity of Investments

The Council expects to maintain potential average investment balances of ~~£15.6m~~ £17.4m during the 2023/24~~2024/25~~ financial year, subject to other service commitments meaning ~~a fall~~ an increase in available cash to invest compared to that forecast as at 31 March 2022~~2023~~. The Council will continue to invest these balances in accordance with the Council's investment policies and prevailing legislation and regulations.

### Specified Investments

These investments are sterling investments of not more than one-year maturity. These are low risk assets and the possibility of loss of principal or investment income is very low. The investments are defined as:

- The UK Government (such as the Debt Management Office, UK Treasury Bills or gilts with less than one year to maturity).
- A local authority, parish council or community council.
- A body that has been awarded a high credit rating by a credit rating agency (such as a bank or building society). These bodies will have a minimum rating as set out in our counter party criteria and as listed in our Treasury Management Policy.

In accordance with the Treasury Management Code, the Council has set additional criteria to set a limit on the time and amount of monies which will be invested with these bodies.

### Non-Specified Investments

Non-specified investments include any other type of investments, i.e. not defined as specified above. These are sterling investments with:

- Securities admitted to the Officials List of the Stock Exchange that is guaranteed by the UK Government (such as supranational bonds).
- Gilt edged securities with a maturity of greater than one year.
- Institutions not meeting the basic security requirements under the specified investments.
- A body that has been awarded a high credit rating by a credit rating agency (such as a bank or building society) for deposits with a maturity of greater than one year.
- Shareholding in the Local Government Bonds Agency.

At the present time the Council has no immediate plans to invest in non-specific investments other than a maximum share that it already holds in the Local Government Bonds Agency of £10k.

### Policy on the Use of Financial Derivatives

Many local authorities have previously made use of financial derivatives embedded in loans and investments both to reduce interest rate risk (i.e. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk. However, previous legislation was understood to prevent the use of such tools where they were not embedded in other instruments.

The Localism Act 2011 includes a general power of competence that removes the uncertain legal position over local authorities' use of standalone financial derivatives.



## Investment Strategy

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The latest CIPFA Code requires local authorities to clearly detail their policy on the use of derivatives in their annual strategy.

The Council has not and does not plan to use derivatives.

### **The Monitoring of Investment Counter parties**

The credit rating of counter parties is monitored monthly. Any counter party failing to meet the criteria will be removed from the approved counterparties list immediately and, if required, new counter parties, which meet the criteria, will be added to the list.

Fitch credit ratings are monitored and are used as an indication of the probability of organisations defaulting on our investments. Whilst they only show an indication of the current credit position, they are being monitored on a regular basis and any significant changes will be reported to Policy and Finance Committee.

The banks and building societies the Council use are reviewed annually as part of the Treasury Management policies and practices to take into account their Fitch IBCA long-term and short-term credit rating. The Council has a policy to only use institutions with a short-term Fitch rating of F2 or above.

In addition to the building societies and banks we use for investments, also approved for use is the United Kingdom Debt Management Office, where the Government guarantees investments.

### **Business Model for Holding Investments**

Under International Financial Reporting Standard 9, the accounting for certain investments depends on the council's "business model" for managing them.

The council holds investments to collect contractual cash-flows and as such these investments would not result in changes in market value having to be a charge against the Council Tax at year end.

### **Long-Term Investments**

The Treasury Management code requires that where an authority invests, or plans to invest, for periods longer than one year, then an upper limit for investments maturing in excess of one year is set. This council has a policy of not investing for periods of longer than 1 year.

### **Use of External Fund Managers**

It is the Council's policy not to use an external fund manager.

## Prudential Code

### The Prudential Code

In line with the relevant legislation the council has adopted the Prudential Code for Capital Finance in Local Authorities and the CIPFA Treasury Management in the Public Services Code of Practice (2021) as setting the framework of principles for its treasury management activities. In accordance with the requirements of these codes the council produces each year prudential indicators which provide a framework for the prudent management of its treasury management including limits with regard to certain types of activity such as borrowing. The indicators below are a consequence of the activities set out within this strategy.

### Capital Expenditure

Capital expenditure is a significant source of risk and uncertainty since cost variations, slippage, acceleration of major projects or changing specifications are often a feature of large or complex capital programmes. Capital investment also carries risk in relation to the availability of capital finance from capital receipts, grants and external contributions.

As part of this indicator, we will undertake regular monitoring of the capital programme throughout the financial year and report progress and any variations to the relevant service committees and Policy and Finance Committee

The actual capital expenditure that was incurred in [2021/22](#)[2022/23](#) is shown alongside the current and future years that are recommended for approval:

Capital Expenditure					
Committee	Actual Capital Expenditure for 2021/22 £	Forecast Capital Expenditure for 2022/23 £	Forecast Capital Expenditure for 2023/24 £	Forecast Capital Expenditure for 2024/25 £	Forecast Capital Expenditure for 2025/26 £
Community Services Committee	430,510	844,060	1,095,750	546,680	793,340
Economic Development Committee	7,950	55,000	54,750	0	0
Health and Housing Committee	391,039	1,397,630	2,933,040	513,500	443,000

CAPITAL AND TREASURY MANAGEMENT STRATEGY 2024/25

Prudential Code

<b>Capital Expenditure</b>					
<b>Committee</b>	<b>Actual Capital Expenditure for 2021/22 £</b>	<b>Forecast Capital Expenditure for 2022/23 £</b>	<b>Forecast Capital Expenditure for 2023/24 £</b>	<b>Forecast Capital Expenditure for 2024/25 £</b>	<b>Forecast Capital Expenditure for 2025/26 £</b>
Planning and Development Committee	0	0	26,420	0	0
Policy and Finance Committee	63,822	88,920	522,550	94,300	188,900
<b>Total</b>	<b>893,324</b>	<b>2,385,610</b>	<b>4,632,510</b>	<b>1,154,480</b>	<b>1,425,240</b>

<b>Capital Expenditure</b>					
<b>Committee</b>	<b>Actual Capital Expenditure for 2022/23 £</b>	<b>Forecast Capital Expenditure for 2023/24 £</b>	<b>Forecast Capital Expenditure for 2024/25 £</b>	<b>Forecast Capital Expenditure for 2025/26 £</b>	<b>Forecast Capital Expenditure for 2026/27 £</b>
Community Services Committee	677,184	960,410	2,084,410	793,340	891,680
Economic Development Committee	0	54,750	0	0	0
Health and Housing Committee	391,414	1,243,830	3,166,080	443,000	443,000
Planning and Development Committee	0	26,420	0	0	0
Policy and Finance Committee	88,859	904,170	1,101,510	188,900	43,600
<b>Total</b>	<b>1,157,457</b>	<b>3,189,580</b>	<b>6,352,000</b>	<b>1,425,240</b>	<b>1,378,280</b>

## Financing Costs

The calculation of Financing Costs for the purposes of the Prudential Code includes those items included under the Financing and Investment Income and Expenditure section of the Council's Comprehensive Income and Expenditure Statement in the Statement of Accounts – but excluding pension interest costs and any gain or loss on trading accounts.

For this council, this includes the interest we pay on our borrowing, interest we receive on our investments and also the Minimum Revenue Provision (MRP), being the means by which capital expenditure financed by borrowing or credit arrangements is paid for by council tax payers.

The table below summarises our net financing costs that were shown in the statement of accounts for the [2021/22](#)[2022/23](#) financial year, and those forecast for the current and future years.

The calculation turns to a net financing income position from [2022/23](#)[2023/24](#) onwards particularly due to the levels of forecast investment income, but also as the council no longer have any external borrowing after 2022/23.

<b>Financing Costs</b>				
<b>2021/22 Actual</b> £	<b>Forecast for</b> <b>2022/23</b> £	<b>Forecast for</b> <b>2023/24</b> £	<b>Forecast for</b> <b>2024/25</b> £	<b>Forecast for</b> <b>2025/26</b> £
98,024	-455,287	-347,366	-147,716	-99,794

<b>Financing Costs</b>				
<b>2022/23 Actual</b> £	<b>Forecast for</b> <b>2023/24</b> £	<b>Forecast for</b> <b>2024/25</b> £	<b>Forecast for</b> <b>2025/26</b> £	<b>Forecast for</b> <b>2026/27</b> £
<u>-481,786</u>	<u>-1,243,476</u>	<u>-957,801</u>	<u>-599,794</u>	<u>-401,789</u>

## Prudential Code

**Net Revenue Stream**

The calculation of the Net Revenue Stream for the purposes of the Prudential Code includes those items included under the Taxation and non-Specific Grant Income section of the Council's Comprehensive Income and Expenditure Statement in the Annual Statement of Accounts, but excludes capital receipts and capital grants.

<b>Net Revenue Stream</b>				
<b>2021/22 Actual £</b>	<b>Forecast for 2022/23 £</b>	<b>Forecast for 2023/24 £</b>	<b>Forecast for 2024/25 £</b>	<b>Forecast for 2025/26 £</b>
-9,525,205	-8,404,768	-9,729,233	-9,665,896	-9,885,900

<b>Net Revenue Stream</b>				
<b>2022/23 Actual £</b>	<b>Forecast for 2023/24 £</b>	<b>Forecast for 2024/25 £</b>	<b>Forecast for 2025/26 £</b>	<b>Forecast for 2026/27 £</b>
-9,486,249	-10,033,489	-11,029,928	-8,886,842	-8,101,411

**Financing Costs to Net Revenue Stream**

Estimates of the ratio of financing costs to net revenue stream for the current and future years, and the actual figures for ~~2021/22~~2022/23 are shown in the table below. This indicator uses the Financing Costs calculated above as a percentage of Net Revenue Streams, also calculated above.

It should be noted that the calculation of these indicators relies heavily on the forecast of future financial support from the government. As members will be aware there is a

substantial amount of uncertainty with regard to most elements of local government finance.

Once again, the minus percentage figures ~~from 2022/23 onwards~~ reflect the levels of forecast investment income and also the fact that the council will have no external borrowing after 2022/23.

<u>Financing Costs to Net Revenue Stream</u>				
<u>2021/22</u> <u>Actual</u> £	<u>Forecast for</u> <u>2022/23</u> £	<u>Forecast for</u> <u>2023/24</u> £	<u>Forecast for</u> <u>2024/25</u> £	<u>Forecast for</u> <u>2025/26</u> £
1.0%	-5.4%	-3.6%	-1.5%	-1.0%

<u>Financing Costs to Net Revenue Stream</u>				
<u>2022/23</u> <u>Actual</u> £	<u>Forecast for</u> <u>2023/24</u> £	<u>Forecast for</u> <u>2024/25</u> £	<u>Forecast for</u> <u>2025/26</u> £	<u>Forecast for</u> <u>2026/27</u> £
-5.1%	-12.4%	-8.7%	-6.7%	-5.0%

### Capital Financing Requirement

The capital financing requirement measures the council's underlying need to borrow for a capital purpose, although this borrowing may not necessarily take place externally.

In accordance with best professional practice, the Council does not associate borrowing with particular items or types of expenditure. The council has an integrated capital and treasury management strategy and has adopted the CIPFA Code of Practice for Treasury Management in the Public Services.

We have, at any point in time, a number of cash flows, both positive and negative, and manage our treasury position in terms of our borrowings and investments in accordance with our approved treasury management strategy and practices.

In day-to-day cash management we make no distinction between revenue cash and capital cash. External borrowing (of which the council has none after 2022/23) arises as a consequence of all the financial transactions of the authority and not simply those

## Prudential Code

arising from capital spending. In contrast, the capital financing requirements reflects the authority's underlying need to borrow for a capital purpose.

<b>Capital Financing Requirement</b>				
<b>2024/22 Actual</b> £	<b>Forecast for</b> <b>2022/23</b> £	<b>Forecast for</b> <b>2023/24</b> £	<b>Forecast for</b> <b>2024/25</b> £	<b>Forecast for</b> <b>2025/26</b> £
3,141,032	3,036,143	3,006,109	2,903,825	2,803,619

<b>Capital Financing Requirement</b>				
<b>2022/23 Actual</b> £	<b>Forecast for</b> <b>2023/24</b> £	<b>Forecast for</b> <b>2024/25</b> £	<b>Forecast for</b> <b>2025/26</b> £	<b>Forecast for</b> <b>2026/27</b> £
<u>3,036,143</u>	<u>2,933,509</u>	<u>2,905,640</u>	<u>2,805,434</u>	<u>2,707,222</u>

### External Debt

In respect of the Capital Financing Requirement, the level of external debt is a consequence of a treasury management decision about the level of external borrowing.

The inclusion of total external debt in the Prudential Code means that it covers all borrowing whether this is for capital or revenue. This is mainly due to the fact that our daily treasury management activities make no distinction between revenue and capital cash. External borrowing occurs as a result of all of a council's transactions, not just those arising from the capital programme.

The council made an early repayment of its external borrowing during 2022/23, and so hold no external borrowing after the 2022/23 financial year. Whilst external debt was held for part of the 2022/23 financial year, the position shown below for 2022/23 is as at the end of the financial year.

<b>External Debt</b>					
-	<b>2021/22 Actual £</b>	<b>Forecast for 2022/23 £</b>	<b>Forecast for 2023/24 £</b>	<b>Forecast for 2024/25 £</b>	<b>Forecast for 2025/26 £</b>
<b>PWLB Borrowing</b>	105,197	0	0	0	0

<b>External Debt</b>					
-	<b>2022/23 Actual £</b>	<b>Forecast for 2023/24 £</b>	<b>Forecast for 2024/25 £</b>	<b>Forecast for 2025/26 £</b>	<b>Forecast for 2026/27 £</b>
<b>PWLB Borrowing</b>	0	0	0	0	0

### Gross Debt and Capital Financing Requirement

The Prudential Code states that in order to ensure that over the medium term, debt will only be for a capital purpose, the council should ensure that debt doesn't, except in the short term, exceed the total of capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years.

I can report that the council had no difficulty meeting this requirement in [2021/22](#)[2022/23](#), nor are any difficulties envisaged for [2022/23](#)[2023/24](#) or the next three years. This view takes into account current commitments, existing plans and the proposals in the Council's budget report.

### The Authorised Limit

The authorised limit, like all the other prudential indicators, has to be approved and revised by full council. It should not be set so high that it would never in any possible circumstances be breached. It should reflect a level of borrowing which, while not desired, could be afforded but may not be sustainable.

Any unanticipated revision to the council's authorised limit would be a most exceptional event that would trigger a review of all the prudential indicators. The authorised limit is set to establish the outer boundary of the council's borrowing based



## Prudential Code

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on a realistic assessment of the risks. The authorised limit is certainly not a limit up to which the council expects to borrow on a regular basis.

The authorised limit for external debt is the upper limit on the level of gross external indebtedness, which must not be breached without council approval. It is the **worst-case scenario**.

Factored in to the setting of the authorised limit is the council's role as the lead authority of the Lancashire Business Rates Pool.

The limit separately identifies borrowing from other long-term liabilities such as finance leases. The Council is asked to approve these limits and to delegate authority to me, within the total limit for any individual year, to effect movement between the separately agreed limits for borrowing and other long-term liabilities, in accordance with option appraisal and best value for money for the council. Any such changes made will be reported to the Council at its next meeting following the change.

<b>Authorised Limit for External Debt</b>			
	<b>2023/24</b> <b>£'000</b>	<b>2024/25</b> <b>£'000</b>	<b>2025/26</b> <b>£'000</b>
<b>Borrowing</b>	15,001	14,839	14,679
<b>Other Long-Term Liabilities</b>	0	0	0
<b>Total</b>	<b>15,001</b>	<b>14,839</b>	<b>14,679</b>

<b>Authorised Limit for External Debt</b>			
	<b>2024/25</b> <b>£'000</b>	<b>2025/26</b> <b>£'000</b>	<b>2026/27</b> <b>£'000</b>
<b>Borrowing</b>	15,593	15,433	15,275
<b>Other Long-Term Liabilities</b>	0	0	0
<b>Total</b>	<b>15,593</b>	<b>15,433</b>	<b>15,275</b>

## The Operational Boundary

This indicator focuses on the day-to-day treasury management activity within the council. It is a way in which the council manages its external debt to ensure that it remains within a self-imposed limit.

The Operational boundary is based on expectations of the maximum external debt of the council according to probable events.

The Council is asked to approve the operational boundary for external debt. The proposed operational boundary for external debt is based on the same estimates as the authorised limit but reflects directly my estimate of the most likely prudent but not worst case scenario, without the additional headroom included within the authorised limit to allow for example for unusual cash movements, and equates to the maximum of external debt projected by this estimate.

The operational boundary represents a key management tool for in year monitoring by my staff and me. Within the operational boundary, figures for borrowing and other long-term liabilities are separately identified. The Council is asked to delegate authority to me, within the total operational boundary for any individual year, to effect movement between the separately agreed figures for borrowing and other long term liabilities, in a similar fashion to the authorised limit. Any such changes will be reported to the Council at its next meeting following the change.

<b>Operational Boundary for External Debt</b>			
	<b>2023/24</b> <b>£'000</b>	<b>2024/25</b> <b>£'000</b>	<b>2025/26</b> <b>£'000</b>
Borrowing	1,470	1,308	1,147
Other Long Term Liabilities	0	0	0
<b>Total</b>	<b>1,470</b>	<b>1,308</b>	<b>1,147</b>

<b>Operational Boundary for External Debt</b>			
	<b>2024/25</b> <b>£'000</b>	<b>2025/26</b> <b>£'000</b>	<b>2026/27</b> <b>£'000</b>
Borrowing	1,472	1,312	1,154
Other Long Term Liabilities	0	0	0
<b>Total</b>	<b>1,472</b>	<b>1,312</b>	<b>1,154</b>

## Prudential Code

**Maturity Structure of Borrowing**

The council is required to set for the forthcoming financial year both upper and lower limits with respect to the maturity structure of its borrowing. These prudential indicators are referred to as the upper and lower limits respectively for the maturity structure of borrowing and are calculated using the amount of projected borrowing that is maturing in each period, expressed as a percentage of total projected borrowing.

The maturity date is the date on which the principal amount of a note, draft, acceptance bond or another debt instrument becomes due and is repaid to the investor and interest payments stop. It is also the termination or due date on which an instalment loan must be paid in full.

The Upper limit profile is based on the **potential** borrowing identified under the Operational Boundary indicator, should it be needed for the purchase of employment land.

<b>MATURITY STRUCTURE OF BORROWING</b>			
	<b>Current Borrowing Profile %</b>	<b>Lower Limit %</b>	<b>Upper Limit %</b>
Under 12 Months			
12 Months and within 24 Months			
24 Months and within 5 Years			
5 Years and within 10 Years			
10 Years and within 20 Years			
20 Years and above			100

**Principal Sums Invested for Periods Longer than a Year**

The Treasury Management code requires that where an authority invests, or plans to invest, for periods longer than one year, then an upper limit for investments maturing in excess of one year is set. This council has a policy of not investing for periods of longer than 1 year.

**Interest Rate Exposures**

In order to control interest rate risk, the council measures its exposure to interest rate movements. These indicators place limits on the overall amount of risk the council is exposed to. The one-year impact indicator calculates the theoretical impact on the revenue account of an immediate 1% rise in all interest rates over the course of one financial year. As the council's debt is on a fixed rate, this will not be impacted, so the only exposure would be on our investment income. As a result, this figure shows as a negative value.

Interest Rate Exposures	Upper Limit £'000
Upper limit on one-year revenue impact of a 1% rise in interest rates	-156174

**Credit Risk**

The Council has a policy to only use institutions with a short-term Fitch rating of F2 or above.

Credit Risk	Lower Limit for Credit Rating
Short Term Fitch Rating of Counterparties Used	F2

## Risk Management

### Capital Programme and Risk Management

As part of the capital scheme bidding process officers are asked to detail any risks that may be present to the completion of the scheme within budget and on time. These are reported and considered by members as part of the process of producing an overall achievable and affordable capital programme.

Where relevant, larger projects will be recorded separately on the council's corporate risk management system and the risk monitored on a regular basis, being reported to the corporate management team and the Accounts and Audit Committee, should any risk be deemed to be scored a 'Red' risk.

### Treasury Management and Risk Management

The Council's activities expose it to a variety of financial risks:

- Credit Risk – the possibility that other parties might fail to pay amounts due to the Council.
- Liquidity Risk – the possibility that the Council might not have funds available to meet its commitments to make payments.
- Market Risk – the possibility that financial loss might arise for the Council as a result of changes in such measures as interest rates and stock market movements.

The Council's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the resources available to fund services. Risk management is carried out within the Council's Financial Services team, under policies approved by the Council in the annual treasury management strategy.

The Council provides written principles for overall risk management, as well as written policies covering specific areas, such as interest rate risk, credit risk and the investment of surplus cash.

### Overall Procedures for Managing Treasury Management Risk

Overall these procedures require the Council to manage risk in the following ways:

- by formally adopting the requirements of the Code of Practice;
- by approving annually in advance prudential indicators for the following three years limiting:
  - The Council's overall borrowing;
  - Its maximum and minimum exposures to fixed and variable rates;

- Its maximum and minimum exposures to the maturity structure of its debt;
- Its maximum annual exposures to investments maturing beyond a year.
- by approving a Treasury Management Strategy for the forthcoming year setting out its criteria for both investing and selecting investment counterparties in compliance with the Government Guidance;

The Prudential Indicators are required to be reported and approved at or before the Council's annual Council Tax setting meeting in early March. These items are also reported within this Strategy. Actual performance is also reported quarterly to Members.

Treasury Management activity is monitored by the Financial Services team. The Council maintains written principles for overall risk management, as well as written policies covering specific areas, such as interest rate risk, credit risk, and the investment of surplus cash through Treasury Management Practices (TMPs). These TMPs are a requirement of the Code of Practice and are reviewed regularly.

### **Risk and Commercial Activity**

The Chartered Institute of Public Finance and Accountancy (CIPFA) defines investment property as property held solely to earn rentals or capital appreciation or both.

This council does not hold any investment properties; neither does the council borrow money with a view to investing purely for commercial gain.

## Governance Framework

### Initial Capital Scheme Bidding Process

The development of the scheme bids was detailed in the earlier section on Capital Expenditure. The reporting of the same and the decision-making process is summarised in the table below, following a standard process for the annual review of the capital programme:

<b>August:</b> Heads of Service are asked to consider their service area and identify any potential capital schemes.
<b>October to January:</b> All submitted bids are reviewed by Corporate Management Team and Budget Working Group and reported to the relevant Service Committee and approval sought. Members are also asked to put forward any capital bid suggestions and amendments that they may wish to make at this stage.
<b>January:</b> The Budget Working Group and Corporate Management Team finalise which scheme bids should be recommended for inclusion in the capital programme and the level of resources to be used to fund the capital programme, having consideration to any comments or approval made by Service Committees. A recommendation is prepared for Special Policy and Finance Committee.
<b>February:</b> Special Policy and Finance Committee meet to consider the recommendations of the Budget Working Group and Corporate Management Team. The final approved capital programme is then recommended to Full Council.
<b>March:</b> Full Council approve the final capital programme.

As part of this process there will inevitably be scheme bids that are not able to be taken forward, be that through lack of resources or competing priorities.

### Capital Budget Monitoring

The council has a structured process of budget monitoring, with regular meetings with budget holders to ensure schemes are on track and within budget. Reports are taken to all service committees regularly in year (including revised estimate report) and also the overall position is reported to Policy and Finance Committee on a regular basis.

Further reports are also taken to the council's Budget Working Group during the year.

The outturn position is also reported to all committees in line with the budget monitoring reporting.

### Treasury Management Activities

This council is committed in embracing the principals of corporate governance in their treasury management activities: These include

- Adoption of the principals and policies promoted in the prudential code in order to promote openness and transparency in the council's treasury management function.
- Publication of and free access to information about the council treasury management transactions.
- Establishing clear treasury management policies, separation of roles and management of relationship within and outside the council, to establish integrity of the function.
- Well defined treasury management responsibilities and job specifications to enhance accountability.
- Equality in treasury management dealings with an absence of business favouritism to promote fairness.

The principals of corporate governance are successfully implemented. The council should ensure that treasury risk management is an integral part of its overall risk management process.

- The management and administration of treasury management be robust, rigorous and disciplined.
- The council should receive regular reports on its treasury management activities
- Performance data should be clear, concise and relevant to its treasury management activities.
- External parties should be monitored for adherence to the legal or regulatory regimes under which they operate.

Reports are taken quarterly to the Policy and Finance committee on all treasury management activities. Outturn position reports are also reported to the same. All policies and practices are also reported to and agreed by Policy and Finance Committee and Council.



## Knowledge and Skills

### **Staff involved in Capital Projects**

The Council utilises the knowledge and skills of its internal officers when considering capital investment decisions and where necessary it may also rely on the expert knowledge of specialist external advisors.

The Council employs professionally qualified finance, legal and property officers who are able to offer advice and guidance when considering any capital investment decisions.

Finance and legal staff are professionally qualified and have the necessary experience of how the Council works.

All professionally qualified staff undertake Continuing Professional Development and maintain knowledge and skills through regular technical updates from appropriate bodies and are regulated by their respective professional bodies. Their rules of conduct require that they have an appropriate level of skill and expertise to deal with the particular matter with which they are dealing.

The Council occasionally uses external advisors where necessary in order to complement the knowledge its own officers hold. If required these would be engaged on an ad-hoc basis and be project based.

### **Staff involved in Treasury Management Activities**

The Council recognises the importance that all treasury management staff should receive appropriate training relevant to the requirements of their duties at the appropriate time. The Council operates a Performance Appraisal system which aims to identify the training requirements of any individual members of staff engaged on treasury related activities.

Additionally, training may also be provided on the job and it will be the responsibility of the Director of Resources together with the Head of Financial Services, to ensure that all staff involved in the service receive the necessary training.

Treasury Management courses run by such bodies as CIPFA, money brokers, or other recognised bodies are those normally sourced and attended.

The qualifications of those staff that are authorised to be involved in treasury management activities are detailed below

- Chief Executive - CIPFA Qualified
- Director of Resources – CIPFA Qualified
- Head of Financial Services – CIPFA Qualified
- Senior Accountant – CIPFA Qualified
- Accounting Technician – AAT Qualified

With regard to members, detailed explanations of all reports are given, as they are scrutinised by committee, by the Director of Resources in order to ensure full understanding.

## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY & FINANCE COMMITTEE

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meeting date: 9 APRIL 2024  
title: TREASURY MANAGEMENT POLICIES AND PRACTICES 2024/25  
submitted by: DIRECTOR OF RESOURCES  
principal author: VALERIE TAYLOR

### 1 PURPOSE

- 1.1 To review, approve and adopt the Treasury Management Policy Statement and Practices for 2024/25.
- 1.2 Recommend to Council the Treasury Management Policies and Practices 2024/25.

### 2 BACKGROUND

- 2.1 The Treasury Management Policies and Practices document governs the way we manage our investments. It is reviewed on an annual basis to comply with the Chartered Institute of Public Finance and Accountancy (CIPFA) Code. The Code identifies twelve areas where statements of treasury management practices should be developed to implement the full requirements of the Code.

### 3 TREASURY MANAGEMENT POLICY STATEMENT AND TREASURY MANAGEMENT PRACTICES

- 3.1 The revised Treasury Management Policy Statement and Treasury Management Practices are shown at Appendix 1 within the Treasury Management Policies and Practices document.
- 3.2 The Treasury Management Policy Statement follows the wording recommended by the latest edition of the CIPFA Treasury Management in the Public Services: Code of Practice and Cross Sectoral Guidance Notes 2021 Edition.
- 3.3 The Council's Treasury Management Practices (TMPs) set out the manner in which the Council will seek to achieve its treasury management policies and objectives, and how it will manage and control those activities
- 3.4 The Treasury Management Practices are split as follows:
  - **Key Principles:** *which follow the wording recommended by the revised CIPFA Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes*
  - **Schedules:** *which cover the detail of how the Council will apply the key Principles in carrying out its operational treasury activities*
- 3.5 Since the treasury management policy statement and treasury management practices were last approved in March 2023, there have not been any further changes to the CIPFA Treasury Management Code and so the majority of the document remains unchanged.

4 RECOMMENDED THAT COMMITTEE

4.1 Review, approve and formally adopt the Treasury Management Policies and Practices document as attached at Appendix 1, incorporating the

- Treasury Management Key Principles
- Treasury Management Policy Statement
- Treasury Management Clauses
- Treasury Management Practices and Schedules

4.2 Recommend to Council the Treasury Management Policies and Practices 2024/25.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PF18-242/VT/AC  
18 MARCH 2024

BACKGROUND PAPERS:

CIPFA Treasury Management in the Public Services – Code of Practice and Cross – Sectoral Guidance Notes 2021 Edition

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# Treasury Management Policies and Practices

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2024/25

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***Key Officer Contacts for the Treasury Management Practices***

<b>Name</b>	<b>Job Title</b>
Jane Pearson	Director of Resources
Lawson Oddie	Head of Financial Services
Valerie Taylor	Senior Accountant

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## Introduction

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Local authorities' treasury management activities are prescribed by statute. The sources of their powers, in England and Wales, are the Local Government Act 2003.

Essentially a local authority in England and Wales may borrow or invest for any purpose relevant to its functions, under any enactment, or '*for the purposes of the prudent management of its financial affairs*'.

Under the Act, a local authority is required to determine and keep under review how much money it can afford to borrow and may only borrow only in sterling (except with the consent of HM Treasury).

Local authorities are not constrained by law in the types of investments they can make or the investment instruments they may use. However, they are in practice constrained by the MHCLG (now the DLUHC) guidance 'Statutory Guidance on Local Government Investments' (MHCLG 2018), which stress the prudent investment strategy of security, liquidity and yield. This means that first and foremost local authorities must ensure the security of their principal sum invested. i.e. ensure that they get back their full investment. Then they should ensure that they have the liquidity they need, i.e. that they have funds available when needed, and so should consider the length of an investment. Only when these two are satisfied should the yield or return on the investment be considered.

Under the Local Government Act 2003 and also the Local Authorities (Capital Finance and Accounting) Regulations 2003, the Council is required to have regard to the CIPFA Treasury Management Code of Practice (2021) (The Code) and the associated guidance.

Under The Code the Council is required to formally adopt a number of Clauses and also to adopt a formal treasury management policy statement within this document, which defines the policies and objectives of its treasury management activities. Furthermore The Code recommends that the Council follows a set of Treasury Management Practices in carrying out its treasury management activities. All of these items are outlined over the following sections.



## Key Principles

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The CIPFA Treasury Management Code of Practice (2021) identifies three key principles. In framing these three principles, or recommendations, CIPFA acknowledges the difficulties of striving for effective risk management and control, whilst at the same time pursuing value for money.

It is CIPFA's view that throughout the public services the priority for treasury management is to protect capital rather than to maximise return. The avoidance of all risk is neither appropriate nor possible. However, a balance must be struck with a keen responsibility for public money.

### **KEY PRINCIPLE 1:**

Public service organisations should put in place formal and comprehensive objectives, policies and practices, strategies and reporting arrangements for the effective management and control of their treasury management activities.

### **KEY PRINCIPLE 2:**

Their policies and practices should make clear that the effective management and control of risk are prime objectives of their treasury management activities and that responsibility for these lies clearly within their organisations. Their appetite for risk should form part of their annual strategy, including any use of financial instrument for the prudent management of those risks, and should ensure that priority is given to security and portfolio liquidity when investing treasury management funds.

### **KEY PRINCIPLE 3:**

They should acknowledge that the pursuit of value for money in treasury management and the use of suitable performance measures, are valid and important tools for responsible organisations to employ in support of their business and service objectives; and that within the context of effective risk management, their treasury management policies and practices should reflect this.

## Treasury Management Clauses

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CIPFA recommends that all public service organisations adopt, as part of their treasury management policies the following four clauses:-

1. Ribble Valley Borough Council will create and maintain, as the cornerstones for effective treasury and investment management:
  - a treasury management policy statement, stating the policies, objectives and approach to risk management of its treasury management activities
  - suitable treasury management practices (TMPs), setting out the manner in which the council will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities
  - investment management practices (IMPs) for investments that are not for treasury management purposes.

The context of the policy statement, TMPs and IMPs will follow the recommendations contained in Sections 6,7 and 8 of the TM Code, subject only to amendment where necessary to reflect the particular circumstances of this council. Such amendment will not result in Ribble Valley Borough council materially deviating from the Code's key principles.

2. The Policy and Finance Committee of Ribble Valley Borough Council will receive reports on its treasury and investment management policies, practices and activities, including, as a minimum, an annual strategy and plan in advance of the year, a mid-year review and an annual report after its close, in the form prescribed in its TMPs and IMPs.
3. Ribble Valley Borough Council delegates responsibility for the implementation and regular monitoring of its treasury management policies and practices to the Policy and Finance Committee, and for the execution and administration of treasury management decisions to the Director of Resources, who will act in accordance with the council's policy statement, TMPs and IMPs, and CIPFA's *Standard of Professional Practice on Treasury Management*.
4. Ribble Valley Borough Council nominates the Policy and Finance Committee to be responsible for ensuring effective scrutiny of the treasury management strategy and policies.

## Treasury Management Policy Statement

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This Council defines its treasury management activities as:

*The management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions, the effective control of the risks associated with those activities and the pursuit of optimum performance consistent with those risks.*

This Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the Council, and any financial instruments entered into to manage these risks.

This Council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable comprehensive performance measurement techniques, within the context of effective risk management.

The Council's borrowing will be affordable, sustainable and prudent and consideration will be given to the management of interest rate risk and refinancing risk. The source from which the borrowing is taken and the type of borrowing should allow the Council transparency and control over its debt.

The Council's primary objective in relation to investments remains the security of capital. The liquidity or accessibility of the Council's investments followed by the yield earned on investments remain important but are secondary considerations.

# Treasury Management Practices

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CIPFA's Code of Practice on Treasury Management recommends that suitable treasury management practices (TMPs) are maintained, setting out the manner in which the council will seek to achieve the policies, objectives and approach to risk management of its treasury management activities. The code identifies twelve areas where statements of treasury management practices should be developed.

## TMP 1: Risk Management

### **General Statement**

This authority regards a key objective of its treasury management activities to be the security of the principal sums it invests. Accordingly, it will ensure that robust due diligence procedures cover all external investment.

The responsible officer will design, implement and monitor all arrangements for the identification, management and control of treasury management risk, will report at least annually on the adequacy/suitability thereof, and will report, as a matter of urgency, the circumstances of any actual or likely difficulty in achieving the organisation's objectives in this respect, all in accordance with the procedures set out in *TMP6 Reporting requirements and management information arrangements*. In respect of each of the following risks, the arrangements which seek to ensure compliance with these objectives are set out in the schedule to this document.

#### **i) Credit and counterparty risk management**

This council regards a key objective of its treasury management activities to be the security of the principal sums it invests. Accordingly, it will ensure that its counterparty lists and limits reflect a prudent attitude towards organisations with whom funds may be deposited or investments made, and will limit its treasury management investment activities to the instruments, methods and techniques referred to in *TMP 4 Approved instruments, methods and techniques* and listed in the schedule to this document. It also recognises the need to have, and will therefore maintain, a formal counterparty policy in respect of those organisations from which it may borrow, or with whom it may enter into other financing or derivative arrangements.

The council's credit and counterparty policies will set out its policy and practices relating to environmental, social and governance (ESG) investment considerations. This is a developing area, and it is not implied that the council's ESG policy will currently include ESG scoring or other real-time ESG criteria at individual investment level.

#### **ii) Liquidity risk management**

This council will ensure it has adequate though not excessive cash resources, borrowing arrangements, overdraft or standby facilities to enable it at all times to have the level of funds available to it which are necessary for the achievement of its business/service objectives.

The council will not borrow earlier than required to meet cash flow needs unless there is a clear business case for doing so and will only do so for the current capital programme, to fund future debt maturities, or to ensure an adequate level of short-term investments to provide liquidity for the organisation.

#### **iii) Interest rate risk management**

This council will manage its exposure to fluctuations in interest rates with a view to containing its interest costs or revenues in accordance with its treasury management policy and strategy and in accordance with *TMP 6 Reporting requirements and management information arrangements*.

It will achieve this by the prudent use of its approved instruments, methods and techniques, primarily to create stability and certainty of costs and revenues, but at the same time retaining a sufficient degree of flexibility to take advantage of unexpected, potentially advantageous changes in the level or structure of interest rates. This should be subject to the consideration and, if required, approval of any policy or budgetary implications.

It will ensure that any hedging tools such as derivatives are only used for the management of risk and the prudent management of financial affairs and that the policy for the use of derivatives is clearly detailed in the annual strategy.

**iv) Exchange rate risk management**

The council will manage its exposure to fluctuations in exchange rates so as to minimise any detrimental impact on its budgeted income/expenditure levels.

**v) Inflation risk management**

The council will keep under review the sensitivity of its treasury assets and liabilities to inflation, and will seek to manage the risk accordingly in the context of the whole organisation's inflation exposures.

**vi) Refinancing risk management**

This council will ensure that its borrowing and other long-term liabilities are negotiated, structured and documented, and the maturity profile of the monies so raised are managed, with a view to obtaining offer terms for renewal or refinancing, if required, which are competitive and as favourable to the council as can reasonably be achieved in the light of market conditions prevailing at the time.

It will actively manage its relationships with its counterparties in these transactions in such a manner as to secure this objective, and will avoid over-reliance on any one source of funding if this might jeopardise achievement of the above.

**vii) Legal and regulatory risk management**

This council will ensure that all its treasury management activities comply with its statutory powers and regulatory requirements. It will demonstrate such compliance, if required to do so, to all parties with whom it deals in such activities. In framing its credit and counterparty policy under TMP 1 (i) *Credit and counterparty risk management*, it will ensure that there is evidence of counterparties' powers, authority and compliance in respect of the transactions they may affect with the council, particularly with regard to duty of care and fees charged.

This council recognises that future legislative or regulatory changes may impact on its treasury management activities and, so far as it is reasonably able to do so, will seek to minimise the risk of these impacting adversely on the organisation.

**viii) Operational risk, including fraud, error and corruption**

This council will ensure that it has identified the circumstances which may expose it to the risk of loss through inadequate or failed internal processes, people and systems or from external events. Accordingly, it will employ suitable systems and procedures, and will maintain effective contingency management arrangements, to these ends.

**ix) Price risk management**

This council will seek to ensure that its stated treasury management policies and objectives will not be compromised by adverse market fluctuations in the value of the principal sums it invests, and will accordingly seek to protect it from the effects of such fluctuations.

## TMP 2: Performance measurement

This council is committed to the pursuit of value for money in its treasury management activities, and to the use of performance methodology in support of that aim, within the framework set out in its treasury management policy statement.

Accordingly, the treasury management function will be the subject of on-going analysis of the value it adds in support of the council's stated business or service objectives. It will be the subject of regular examination of alternative methods of service delivery, of the availability of fiscal or other grant or subsidy incentives, and of the scope for other potential improvements. The performance of the treasury management function will be measured using the criteria set out in the schedule to this document. The criteria will include measures of effective treasury risk management and not only measures of financial performance (income or savings).

## TMP 3: Decision-making and analysis

This council will maintain full records of its treasury management decisions, and of the processes and practices applied in reaching those decisions, both for the purposes of learning from the past and for accountability, e.g demonstrating that reasonable steps were taken to ensure that all issues relevant to those decisions were taken into account at that time. The issues to be addressed and processes and practices to be pursued in reaching decisions are detailed in the schedule to this document.

## TMP 4: Approved Instruments, method and techniques

This council will undertake its treasury management activities by employing only those instruments, methods and techniques detailed in the schedule to this document, and within the limits and parameters defined in TMP1 Risk management.

Where the council intends to use derivative instruments for the management of risks, these will be limited to those set out in its annual treasury strategy. The organisation will seek proper advice and will consider that advice when entering into arrangements to use such products to ensure that it fully understands those products.

The council has reviewed its classification with financial institutions under MIFID II and has set out in the schedule to this document those organisations with which it is registered as a professional client and those with which it has an application outstanding to register as a professional client.

## TMP 5: Organisation, clarity and segregation of responsibilities, and dealing arrangements

This council considers it essential, for the purposes of the effective control and monitoring of its treasury management activities, for the reduction of the risk of fraud or error, and for the pursuit of optimum performance, that these activities are structured and managed in a fully integrated manner, and that there is at all times a clarity of treasury management responsibilities.

The principal on which this will be based is a clear distinction between those charged with setting treasury management policies and those charged with implementing and controlling these policies, particularly with regard to the execution and transmission of funds, the recording and administering of treasury management decisions, and the audit and review of the treasury management function.

If and when this council intends, as a result of lack of resources or other circumstances, to depart from these principles, the responsible officer will ensure that the reasons are properly reported in accordance with TMP 6 *Reporting requirements and management information arrangements*, and the implications properly considered and evaluated.

The responsible officer will ensure that there are clear written statements of the responsibilities for each post engaged in treasury management, and the arrangements for absence cover. The responsible officer will also ensure that at all times those engaged in treasury management will follow the policies and procedures set out. The present arrangements are detailed in the schedule to this document.

The responsible officer will ensure there is proper documentation for all deals and transactions, and that procedures exist for the effective transmission of funds. The present arrangements are detailed in the schedule to this document.

The delegations to the responsible officer in respect of treasury management are set out in the schedule to this document. The responsible officer will fulfil all such responsibilities in accordance with the council's policy statement and TMPs and, if a CIPFA member, the Standard of Professional Practice on Treasury Management.

### TMP 6: Reporting requirements and management information arrangements

This council will ensure that regular reports are prepared and considered on the implementation of its treasury management policies; on the effects of decisions taken and transactions executed in pursuit of those policies; on the implications of changes, particularly budgetary, resulting from regulatory, economic, market or other factors affecting its treasury management activities; and on the performance of the treasury management function.

As a minimum:

The council will receive:

- An annual report on the strategy and plan to be pursued in the coming year.
- A mid-year review.
- An annual report on the performance of the treasury management function, on the effects of the decisions taken and the transactions executed in the past year, and on any circumstances of non-compliance with the council's treasury management policy statement and TMPs.

The Policy and Finance Committee will receive regular monitoring reports on treasury management activities and risks.

The body responsible for scrutiny, such as audit or scrutiny committee, will have responsibility for the scrutiny of treasury management policies and practices.

The Council will report the treasury management indicators and any other investment indicators required by regulation as detailed in their sector specific guidance notes.

The present arrangements and the form of these reports are detailed in the schedule to this document.

## TMP 7: Budgeting, accounting and audit arrangements

The responsible officer will prepare, and this council will approve and, if necessary, from time to time will amend, an annual budget for treasury management, which will bring together all of the costs involved in running the treasury management function, together with associated income. The matters to be included in the budget will at minimum be those required by statute or regulation, together with such information as will demonstrate compliance with TMP1 Risk Management, TMP 2 Performance measurement, and TMP 4 Approved instruments, methods and techniques. The responsible officer will exercise effective controls over this budget, and will report upon and recommend any changes required in accordance with TMP 6 Reporting requirements and management information arrangements.

This council will account for its treasury management activities, for decisions made and transactions executed, in accordance with appropriate accounting practices and standards, and with statutory and regulatory requirements in force for the time being.

## TMP 8: Cash and cash flow management

Unless statutory or regulatory requirements demand otherwise, all monies in the hands of this council will be under the control of the responsible officer, and will be aggregated for cash flow and investment management purposes. Cash flow projections will be prepared on a regular and timely basis, and the responsible officer will ensure that these are adequate for the purposes of monitoring compliance with TMP 1 Liquidity risk management, and for the purpose of identifying future borrowing needs (using a liability benchmark where appropriate). The present arrangements for preparing cash flow projections, and their form, are set out in the schedule to this document.

## TMP 9: Money laundering

This council is alert to the possibility that it may become the subject of an attempt to involve it in a transaction involving the laundering of money. Accordingly, it will maintain procedures for verifying and recording the identity of counterparties and reporting suspicions, and will ensure that staff involved in this is properly trained. The present arrangements, including the name of the officer to whom reports should be made, are detailed in the schedule to this document.

## TMP10: Training and qualifications

This council recognises the importance of ensuring that all staff involved in the treasury management functions are fully equipped to undertake the duties and responsibilities allocated to them. It will therefore seek to appoint individuals who are both capable and experienced and will provide training for staff to enable them to acquire and maintain an appropriate level of expertise, knowledge and skills. The responsible officer will recommend and implement the necessary arrangements, including the specification of the expertise, knowledge and skills required by each role or member of staff.

The responsible officer will ensure that Council members tasked with treasury management responsibilities, including those responsible for scrutiny, have access to training relevant to their needs and responsibilities.

Those charged with governance recognise their individual responsibility to ensure that they have the necessary skills to complete their role effectively.

The present arrangements, including a knowledge and skills schedule, are detailed in the schedule to this document.

## TMP11: Use of external providers

This council recognises that responsibility for treasury management decisions remains with the council at all times. It recognises that there may be potential value in employing external providers of treasury management services, in order to acquire access to specialist skills and resources. When it employs such services providers, it will ensure it does so for reasons which have been submitted to a full evaluation of the costs and benefits. It will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented, and subject to regular review. And it will ensure, where feasible and necessary, that a spread of service providers, is used, to avoid over reliance on one or a small number of companies. Where services are subject to formal tender or re-tender arrangements, legislative requirements will always be observed. The monitoring of such arrangements rest with the responsible officer and details of the current arrangements are set out in the schedule to this document.

## TMP12: Corporate governance

This council is committed to the pursuit of proper corporate governance throughout its businesses and services, and to establishing the principles and practices by which this can be achieved. Accordingly, the treasury management function and its activities will be undertaken with openness and transparency, honesty, integrity and accountability.

This council has adopted and has implemented the key principles of the TM Code. This together with the other arrangements detailed in the schedule to this document, are considered vital to the achievement of proper corporate governance in treasury management, and the responsible officer will monitor and, if and when necessary, report upon the effectiveness of these arrangements.



## Investments that are not part of treasury management activity

The definition of treasury management within the council's Treasury Management Policy Statement includes all the investments of the council. This may include investments that are outside the purposes of normal treasury management and that may be managed elsewhere in the council. However, treasury managers should normally have an understanding of such investments and should support their management within the organisation. Public service organisations may have investments for various Purposes:

- **Investments for treasury management purposes** (or treasury management investments) are those investments that arise from the organisation's cash flows or treasury risk management activity and ultimately represent balances that need to be invested until the cash is required for use in the course of business;
- **Investments for commercial purposes** (or commercial investments) are taken or held primarily for financial return and are not linked to treasury management activity or directly part of delivering services; and
- **Investments for service purposes** (or service investments) are taken or held primarily for the provision and for the purposes of delivery public services (including housing, regeneration and local infrastructure), or in support of joint working with others to deliver such services.

### **Investment Management Practices (IMPs) for investments that are not part of the treasury management activity**

The responsible officer will categorise any non-treasury management investments and plans into appropriate portfolios (or individual major investments) reflecting the different purposes, objectives and management arrangements of the investments and covering all the organisation's financial investments, together with any non-financial assets that are held primarily for financial return (such as commercial property).

For each such portfolio a schedule to this IMP sets out the investment objectives, investment criteria, risk management arrangements, decision-making and reporting arrangements, performance measurement and management, and arrangements for training and qualifications.

It is recognised that the risk appetite for these activities may differ from that for treasury management.

We do not currently have any investments that are held primarily for financial return.

Investments held for service purposes, such as property held for the provision of emergency accommodation, are recorded on the council's fixed asset register and are considered as part of the council's approved capital programme.

## SCHEDULE A

### TMP 1: Risk Management

#### **CREDIT AND COUNTERPARTY RISK**

Credit and counter-party risk is the risk of failure by a third party to meet its contractual obligations to the council under an investment, borrowing, derivative instrument, or capital, project or partnership financing, particularly as a result of the counterparty's diminished creditworthiness, and the resulting detrimental effect on the Council's capital or current (revenue) resources.

#### **Criteria to be used for creating/managing approved counterparty lists/limits**

As a holder of public funds, the Council recognises its prime responsibility is the security of the principal of the sums which it invests. Consequently, it will optimise returns commensurate with the management of the associated risk.

The Council will determine through its Annual Investment Strategy the credit criteria for various investment instruments.

The credit rating of counter parties is monitored regularly. Any counter party failing to meet the criteria will be removed from the list immediately and, if required, new counter parties, which meet the criteria, will be added to the list.

Principally, Fitch credit ratings are monitored and are used as an indication of the probability of organisations defaulting on our investments. In addition, the rating given by rating agents S&P Global Ratings and Moody's are also considered prior to an investment. Whilst they only show an indication of the current credit position, they are being monitored on a regular basis and any significant changes will be reported to Policy and Finance Committee. It has previously been approved that investments with Building Societies be limited to the top 8 building societies based on their total assets (provided they are included in Fitch ratings).

The banks the Council use are reviewed annually as part of the Treasury Management policies and practices to take into account their Fitch IBCA long-term and short-term credit rating.

The Council has a policy to only use institutions with a short term Fitch rating of F2 or above

In addition to the Building societies and banks we use for investments, also approved for use is the United Kingdom Debt Management Office, where the Government guarantees investments.

Within these bodies, and in accordance with the Code, the Council has set additional criteria to set the time and amount of monies which will be invested with these bodies. This criterion is also specified within the approved counter party criteria.

#### **LIQUIDITY RISK**

Liquidity risk is the risk that cash will not be available when it is required, that ineffective management of liquidity creates additional unbudgeted costs, and the Council's business/service objectives will be thereby compromised. This can jeopardise the ability of the Council to carry out its functions or disrupt those functions being carried out in the most cost effective manner. The Council will therefore have sufficient stand by facilities to ensure that there is always sufficient liquidity to deal with unexpected occurrences. It will also seek to ensure that its cash flow forecasting gives as accurate a picture as possible of the changes in income and expenditure and the resulting residual daily cash balances.

### **Amounts of approved minimum cash balances and short-term investments**

It is the intention to minimise cash balances held overnight, and for short-term investments to be made in order to fulfil the projected net cash flow requirement.

- **Standby Facilities:** Any funds held on call notices should not exceed 25% of the total amount invested at any one time and a maximum of £500,000.
- **Bank overdraft arrangements:** The council does not have an agreed overdraft facility and instead relies on the stringent cash flow projections.
- **Short-term investment facilities:** Surplus funds shall be temporarily invested via the money market at the best rate of interest available, in accordance with the minimisation of risk of the capital sum. In all investment matters the protection of the capital sum will be of paramount importance and will override the desire to obtain the highest interest rates.
- **Short-term borrowing facilities:** The facility is in place to borrow from other local authorities through approved broker services should any unexpected occurrence result in a temporary reduction to the council's short-term liquidity, however by managing our cash flow effectively such occurrences will be kept to a minimum.

### **INTEREST RATE RISK**

Interest rate risk is the risk that fluctuations in the levels of interest rates create an unexpected or unbudgeted burden on the council's finances, against which the council has failed to protect itself adequately. The Council will seek to minimise this risk by reviewing forecasts of interest rates. It will also determine appropriate limits and trigger points as set out in the council's Capital and Treasury Management Strategy. This strategy will be periodically reviewed during the relevant year to see whether any modifications are required in the light of actual movements in interest rates.

### **EXCHANGE RATE RISK**

Exchange rate risk is the risk that fluctuations in foreign exchange rates create an unexpected or unbudgeted burden on the council's finances, against which the Council has failed to protect itself adequately. The Council has a minimal exposure to exchange rate risk as it does not enter into loans or investments in foreign currency for treasury management purposes.

At this time the Council does not get involved in any other significant foreign currency transactions. These are limited to a very small number of invoice payments.

### **INFLATION RISK**

Inflation risk, also called purchasing power risk, is the chance that the cash flows from treasury instruments (such as investments) won't be worth as much in the future because of changes in purchasing power due to inflation. The Council mitigates against this risk as much as possible by monitoring the Bank of England's Monetary Policy Committee inflation reports and by limiting investments with counterparties to fixed interest rate agreements at terms below 365 days.

### **REFINANCING RISK**

Refinancing risk is the risk that when maturing borrowings, capital, project or partnership financings cannot be refinanced on terms that reflect the provisions made by the organisation for those refinancings, both capital and current (revenue), and/or that the terms are inconsistent with prevailing market conditions at the time. The council maintains reliable records and forecasts of the terms and maturities of its borrowings, capital, project and partnership funding to allow it to plan the timing of, and successfully negotiate appropriate terms for, its refinancing, if necessary.

### **Projected capital investment requirements**

In accordance with the Prudential Code for Capital Finance in Local Authorities, the Director of Resources has prepared a five-year plan for capital expenditure for the Council.

The use of borrowing to support the capital programme results in an average of £14,520 per year for the period ~~2023/24 to 2027/28~~ 2024/25 to 2028/29. The nature of the assets where borrowing has been used is in line with recommendations from the council's Budget Working Group and as approved by Policy and Finance Committee i.e. in respect of land and buildings.

A summary of the approved capital programme and its financing for the five year programme are provided in the table below.

	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>TOTAL</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Disabled Facility Grants	-393,000	-393,000	-393,000	-393,000	-393,000	<b>-1,965,000</b>
Section 106 Monies	-2,139,420	0	0	0	0	<b>-2,139,420</b>
VAT Shelter Earmarked Reserve	-150,000	-100,000	-100,000	-100,000	-100,000	<b>-550,000</b>
Capital Earmarked Reserve	-449,252	-15,000	0	0	0	<b>-464,252</b>
New Homes bonus Earmarked Reserve	-248,009	-62,860	0	0	0	<b>-310,869</b>
ICT Renewals Earmarked Reserve	-24,241	-63,400	0	0	0	<b>-87,641</b>
Vehicle Renewals Earmarked Reserve	-51,030	0	0	0	0	<b>-51,030</b>
Fleming VAT Earmarked Reserve	-5,451	0	0	0	0	<b>-5,451</b>
Business Rates Growth Earmarked Reserve	-1,071,959	-500,000	-500,000	-500,000	-500,000	<b>-3,071,959</b>
Usable Capital Receipts	-27,548	-20,220	-432,240	-385,280	-542,900	<b>-1,408,188</b>
Borrowing	-72,600	0	0	0	0	<b>-72,600</b>
<b>Total Resources</b>	<b>-4,632,510</b>	<b>-1,154,480</b>	<b>-1,425,240</b>	<b>-1,378,280</b>	<b>-1,535,900</b>	<b>-10,126,410</b>
Total of Approved Capital Programme	4,632,510	1,154,480	1,425,240	1,378,280	1,535,900	<b>10,126,410</b>

	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Disabled Facility Grant Funding</u>	<u>910,430</u>	<u>393,000</u>	<u>393,000</u>	<u>393,000</u>	<u>393,000</u>	<u>2,482,430</u>
<u>Choice-based lettings scheme IT system provider contributions</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,000</u>	<u>36,000</u>
<u>Section 106 Monies</u>	<u>1,933,980</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,933,980</u>
<u>Sports England Funding for Pool Covers</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>
<u>DEFRA Funding for Food Waste New Burdens</u>	<u>588,540</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>588,540</u>
<u>UK Shared Prosperity Funding</u>	<u>581,510</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>581,510</u>
<u>Business Rates Growth Earmarked Reserve</u>	<u>1,062,552</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>3,062,552</u>
<u>VAT Shelter Earmarked Reserve</u>	<u>231,388</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>631,388</u>
<u>New Homes Bonus Earmarked Reserve</u>	<u>76,610</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,154,000</u>	<u>1,230,610</u>
<u>Capital Earmarked Reserve</u>	<u>641,802</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>641,802</u>
<u>ICT Renewals Earmarked Reserve</u>	<u>63,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>63,400</u>
<u>Vehicle Renewals Earmarked Reserve</u>	<u>37,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,500</u>
<u>Invest to Save Earmarked Reserve</u>	<u>95,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>95,000</u>

	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Custom and Self Build Register Grant Reserve</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>575</u>	<u>575</u>
<u>Neighbourhood Planning Reserve</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,133</u>	<u>16,133</u>
<u>Brownfield Register Grant Reserve</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,263</u>	<u>26,263</u>
<u>Performance Reward Grant</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,576</u>	<u>47,576</u>
<u>Parish Grant Reserve</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,830</u>	<u>5,830</u>
<u>Pensions Triennial Revaluation Reserve</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,279</u>	<u>8,279</u>
<u>Fleming VAT Earmarked Reserve</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,404</u>	<u>5,404</u>
<u>Usable Capital Receipts</u>	<u>31,688</u>	<u>432,240</u>	<u>385,280</u>	<u>542,900</u>	<u>0</u>	<u>1,392,108</u>
<u>Borrowing</u>	<u>72,600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,600</u>
<b><u>Total Resources</u></b>	<b><u>6,352,000</u></b>	<b><u>1,425,240</u></b>	<b><u>1,378,280</u></b>	<b><u>1,535,900</u></b>	<b><u>2,293,060</u></b>	<b><u>12,984,480</u></b>
<u>Total of Approved Capital Programme</u>	<u>6,352,000</u>	<u>1,425,240</u>	<u>1,378,280</u>	<u>1,535,900</u>	<u>2,293,060</u>	<u>12,984,480</u>

**Policy concerning limits on affordability and revenue consequences of capital financing**

The policy is considered on an annual basis. In considering the affordability of its capital plans, the Council will consider all the resources currently available/estimated for the future together with the totality of its capital plans, revenue income and revenue expenditure forecasts for the forthcoming year and the two following years and the impact these will have on council tax. It will also take into account affordability in the longer term beyond this period.

The Council will use the definitions provided in the Prudential Code for borrowing, capital expenditure, debt, financing costs, investments, net borrowing, net revenue stream and other long term liabilities.

## **LEGAL AND REGULATORY RISK**

Legal and regulatory risk is the risk that either the Council, or a third party which it is dealing with in its treasury management activities, acts outside of its legal powers or regulatory requirements and as a result the Council incurs loss.

### **References to relevant statutes and regulations**

The treasury management activities of the Council shall comply fully with legal statute, guidance, Codes of Practice and the regulations of the Council.

### **Procedures for evidencing the Council's powers and authorities to counterparties and the required information from Counterparties concerning their powers and authorities**

The Council will provide written evidence of its powers and authorities to any counterparty that requests us to do so. Counterparties will also provide their details to the Authority as a matter of course.

The Council's powers to borrow and invest are contained in legislation.

- Investing: Local Government Act 2003, section 12
- Borrowing: Local Government Act 2003, section 1

Lending shall only be made to counterparties on the Approved Lending list.

### **Statement on the Council's political risks and management of same**

The Council recognises that future political, legislative or regulatory changes may impact on its treasury management activities and, so far as it is reasonably able to do so, will seek to minimise the risk of these impacting adversely on the authority.

The monitoring officer is the Head of Legal Services; the duty of this officer is to ensure that the treasury management activities of the Council are lawful.

It is the duty of the Director of Resources to ensure that the financial affairs of the Council are conducted in a prudent manner and to make a report to the Council if they have concerns as to the financial prudence of its actions or its expected financial position.

## **FRAUD, ERROR AND CORRUPTION, AND CONTINGENCY MANAGEMENT RISK**

Fraud, error and corruption risk is the risk that the Council fails to identify the circumstances in which it may be exposed to the risk of loss through fraud, error, corruption or other eventualities in its treasury management dealings, and fails to employ suitable systems and procedures and maintain effective contingency management arrangements to these ends. It includes the area of risk commonly referred to as operational risk. The Council will therefore:-

- Seek to ensure an adequate division of responsibilities and maintenance at all times of an adequate level of internal check which minimises such risks.
- Fully document all its treasury management activities so that there can be no possible confusion as to what proper procedures are.
- Staff will not be allowed to take up treasury management activities until they have had proper training in procedures and are then subject to an adequate and appropriate level of supervision.
- Records will be maintained of all treasury management transactions so that there is a full audit trail and evidence of the appropriate checks being carried out.

## **Details of systems and procedures to be followed, including internet services**

### **Authority**

- The Scheme of Delegation to Officers sets out the delegation of duties to officers.
- All loans and investments are approved by the Director of Resources or the Head of Financial Services, or in the absence of both, the Chief Executive.
- Procedures are defined in the Council's Financial Regulations.

### **Procedures**

- Detailed procedure notes are maintained on all of the treasury management functions. The current treasury management and systems document is attached at Annex1.

### **Investment and borrowing transactions**

- A detailed register of all loans and investments is maintained.
- Cashflow spreadsheets are maintained to support decisions to lend or borrow.
- Any transaction discrepancies are immediately reported to the broker or counterparty for resolution.
- All transactions placed through brokers are confirmed by a broker note showing details of the loan arranged. Written confirmation is received and checked against the dealer's records for the transaction. Any discrepancies are immediately reported to the broker or counterparty for resolution.

### **Regularity and security**

- Lending is only made to institutions on the Approved List of Counterparties.
- The Cash flow working papers prompt the officer dealing with the daily cash flow that money borrowed or lent is due to be repaid.
- All loans raised and repayments made go directly to and from the bank account of approved counterparties.
- Counterparty limits are set for every institution that the Council invests with.
- There is a separation of duties in the section between dealers and the checking and authorisation of deals.
- The Council's bank holds a list of Council officials who are authorised signatories.
- There is adequate insurance cover for employees involved in treasury management and accounting.

### **Checks**

- A bank reconciliation is carried out independently of officers involved directly in the treasury management function on a monthly basis from the bank statement to the financial ledger.
- A debt charge/investment income listing is monitored quarterly against the budget for interest earnings and debt costs.

### **Calculations**

- The calculation of repayment of principal and interest notified by the lender or borrower is checked for accuracy manually.

Officer compliance with the Treasury Management Policies and Practices is independently checked periodically by the Internal Audit function.



### **Emergency and contingency planning arrangements**

The Council will ensure that written procedures are in place and kept up to date for such situations, for within both the Emergency Plan-Risk Management System and the Business Continuity Plan.

### **Insurance cover details**

The Authority has a Fidelity Guarantee policy with Zurich Municipal Insurance. This provides cover to the value of £10,000,000. This covers the loss of cash by fraud, or the dishonesty of five designated officers dealing with the treasury management function. All other officers are covered to the value of £250,000.

There is also a Business Interruption policy with Zurich Municipal Insurance. This provides cover for the costs of re-establishing the Council's operations in the event of the normal operational facilities being unavailable.

### **PRICE RISK**

Market risk is the risk that, through adverse market fluctuations in the value of the principal sums an organisation borrows and invests, its stated treasury management policies and objectives are compromised, against which effect it has failed to protect itself adequately.

### **Details of approved procedures and limits for controlling the Council's exposure to investments / borrowing whose capital value may fluctuate (Gilts, CDs, and Lender's Option Borrower's Option (LOBO) etc.)**

These are controlled through setting limits on investment and borrowing instruments where the principal value can fluctuate. The limits would be determined and set through the Annual Investment Strategy, which forms part of the council's Treasury Management Strategy. However, the Council has no investments / loans of this nature at the current time, and has no plans to do so in the near future.

## **SCHEDULE B**

### **TMP 2: Performance measurement**

#### **Evaluation and review of treasury management decisions**

The Council has a number of approaches to evaluating treasury management decisions: -

- **Day to day reviews during the financial year:** *The Director of Resources or the Head of Financial Services review all treasury management activity and decisions on a daily basis. This includes ensuring that any activity operates within the boundaries set out within this document and the Treasury Management Strategy.*
- **Annual review after the end of the financial year:** *An annual treasury report is submitted to the Policy and Finance Committee each year after the close of the financial year which reviews the performance of the treasury management activity over the financial year. This report includes coverage on the areas of:*
  - Any borrowing requirements in the year
  - Investments made
  - Performance against the prudential indicators
- **Quarterly Review:** *The annual review is supplemented by quarterly submissions of monitoring reports to Policy and Finance Committee. These reports include coverage on the areas of:*

- Any borrowing requirements in the year
- Investments made to date
- Performance to date against the prudential indicators
- A review of the approved organisations
- **Comparative reviews:** *When data becomes available, comparative reviews are undertaken to see how the performance of the function compares to other authorities. This is generally a comparison to other Lancashire councils, and the CIPFA Treasury Management statistics published each year for the last complete financial year*

### **Policy concerning methods for testing value for money in treasury management**

#### **Banking services**

Banking services are reviewed on a regular basis to ensure that the council is receiving value for money.

#### **Money-broking services**

The Council will use money broking services in order to make deposits or to borrow, and will establish charges for all services prior to using them.

### **Methods to be employed for measuring the performance of the Council's treasury management activities**

This will include a comparison with other councils through the CIPFA Expenditure and Treasury Management Statistics return and also through comparison exercises periodically carried out between Lancashire councils. Additionally performance will be measured by comparing the interest earned on investments against budgeted income.

### **Benchmarks and calculation methodology with regard to risk and return**

#### **Debt management**

The council currently has a comparatively low level of debt.

#### **Investment**

The performance of investment earnings will be measured against budgeted investment income.

#### **Treasury Management Risks**

Risks relating to Treasury Management activities are recorded and reviewed on the council's risk register.

## **SCHEDULE C**

### **TMP 3: Decision-making and analysis**

All executive decisions on capital/project financing, borrowings and investments are delegated to the Director of Resources who will fulfil such responsibility in accordance with the CIPFA Code and Guide.

There shall be no restriction on the sources of borrowing with the exception of any statutory restriction.

The Council may use the following methods of raising capital finance:

- Public Works Loan Board
- Market borrowing
- Leasing
- Issue of local bonds

#### **Records to be kept**

The team keep records of all investment and loan transactions. The following records will be retained:

- Daily cash balance forecasts
- Dealing records for all money market transactions
- Brokers' confirmations for investment and temporary borrowing transactions
- Confirmations from borrowing /lending institutions where deals are done directly

#### **Processes to be pursued**

- Cash flow analysis
- Debt and investment maturity analysis
- Ledger reconciliation
- Review of opportunities for debt restructuring
- Review of borrowing requirement to finance capital expenditure (and other forms of financing where those offer best value)
- Performance information (e.g. monitoring of actuals against budget for debt charges, interest earned, debt management; also monitoring of average rate, investment returns, etc.).

#### **Issues to be addressed.**

##### ***In respect of every decision made the Council will:***

- Above all be clear about the nature and extent of the risks to which it may become exposed
- Be certain about the legality of the decision reached and the nature of the transaction, and that any authority to proceed has been obtained
- Be content that the documentation is adequate both to deliver the organisation's objectives and protect its interests, and to deliver good housekeeping
- Ensure that relevant due diligence has taken place
- Ensure that counterparties are judged satisfactory in the context of the Council's creditworthiness policies, and that limits have not been exceeded
- Be content that the terms of any transactions have been fully checked against the market, and have been found to be competitive.

***In respect of borrowing and other funding decisions, the Council will:***

- Evaluate the amount, timing and maturities needed for new borrowing in relation to the organisation's planned borrowing needs (eg by use of a liability benchmark) in order to avoid borrowing too much, too little, too long or too short
- Evaluate the economic and market factors that might influence the manner and timing of any funding decision
- Consider the merits and demerits of alternative forms of funding, including options such as funding from revenue and leasing and private partnerships
- Consider the alternative interest rate bases available, the most appropriate periods to borrow and repayment profiles to use
- Consider the on-going revenue liabilities created, and the implications for the council's future plans and budgets.

***In respect of investment decisions, the Council will:***

- Consider the risks to capital and returns and the implications for the council's future plans and budgets
- Consider the need for borrowing (both the amount and period): if the investment amount or period is not necessary for treasury management liquidity purposes, the objectives and justification for the investment need to be set out clearly
- Consider the optimum period, in the light of cash flow availability and prevailing market conditions
- Consider the alternative investment products and techniques available, especially the implications of using any which may expose the Council to changes in the value of its capital.

***In respect of decisions regarding derivatives, the Council will:***

- Be able to demonstrate that the derivative transaction has reduced the Council's overall exposure to treasury risks. (The Council has no transactions of this nature at the current time, and has no plans to do so in the near future).

## **SCHEDULE D**

### **TMP 4: Approved Instruments, methods and techniques**

Only the approved organisations for investment shown will be used. The organisations listed may be used for the investment of the Council's surplus funds, subject to the maximum sum being invested at any one time with any one organisation not being exceeded. The decision to vary these limits being delegated to the Director of Resources and, through them, to their staff in exceptional circumstances.

#### **Specified investments**

These investments are sterling investments of not more than one-year maturity. These are low risk assets and the possibility of loss of principal or investment income is very low. The investments are defined as:

- The UK Government (such as the Debt Management Office, UK Treasury Bills or gilt with less than one year to maturity).
- A local authority, parish council or community council.
- A body that has been awarded a high credit rating by a credit rating agency (such as a bank or building society). These bodies will have a minimum rating as set out below.

#### **The monitoring of investment counterparties**

The credit rating of counter parties is monitored monthly. Any counterparty failing to meet the criteria will be removed from the list immediately and, if required, new counter parties, which meet the criteria, will be added to the list.

Principally Fitch credit ratings are monitored and are used as an indication of the probability of organisations defaulting on our investments. In addition, the rating given by rating agents S & P Global Ratings, and Moody's are also considered prior to an investment. Whilst they only show an indication of the current credit position, they are being monitored on a regular basis and any significant changes will be reported to Policy and Finance Committee. It has previously been approved that investments with Building Societies be limited to the top 8 building societies based on their total assets (Provided they are included in Fitch ratings).

The banks the Council use are reviewed annually as part of the Treasury Management policies and practices to take into account their Fitch IBCA long-term and short-term credit rating.

The Council has a policy to only use institutions with a short term Fitch rating of F2 or above.

In addition to the Building societies and banks we use for investments, also approved for use is the United Kingdom Debt Management Office, where the Government guarantees investments.

Within these bodies, and in accordance with the Code, the Council has set additional criteria to set the time and amount of monies which will be invested with these bodies. This criterion is also specified within the approved counter party criteria.

The approved organisations for investment are:

**Banks**

- Santander UK plc.
- Barclays Bank
- Bank of Scotland plc.
- Co-operative Bank
- HSBC Bank plc.
- Lloyds Bank plc.
- The Royal Bank of Scotland
- National Westminster Bank

**Building Societies**

- Coventry Building Society
- Leeds Building Society
- Nationwide Building Society
- Principality Building Society
- Skipton Building Society
- Yorkshire Building Society

**Other**

- Debt Management Office
- Other Local Authorities in the UK
- Police and Crime Commissioners, Fire and Rescue Services and Transport Authorities

**Treasury Investment Counterparty Limits**

Approved Investment Counterparties	Time Limit	Cash Limit	Sector Limit
Banks	365 days	£5m	Unlimited
Building Societies	365 days	£3m	£5m in total
Government Debt Management Office	365 days	Unlimited	Unlimited
Other Local authorities in the UK	365 days	£5m	Unlimited
Police and Crime Commissioners, Fire and Rescue Services and Transport Authorities	365 days	£5m	Unlimited

**Policy and practices relating to environmental, social and governance (ESG) investment considerations**

While ESG policies are emerging as important considerations for investors this is still a developing area. As such there is not currently an industry standard available against which organisations on the council’s approved counter party list can be reliably and comparatively measured.

[The council utilises the credit ratings provided by Fitch, Moody’s and Standard & Poor to assess the credit worthiness of banks and building societies on the council’s approved counterparty list. These agencies consider the level of influence that environmental, social or governance issues have had on a credit rating decision.](#)

[While some ESG scores are publicised alongside the credit rating of institutions it is not currently possible to incorporate these into the council’s treasury management decision](#)

making processes as they do not make value judgments concerning whether an entity engages in good or bad ESG practices and this is a subjective area.

The Financial Conduct Authority (FCA) recognises that climate change and other ESG matters are increasingly central to the activities of listed companies, regulated firms and consumers and have created an ESG strategy based on 5 core themes:

- Transparency – promoting transparency on climate change and wider sustainability along the value chain
- Trust – building trust and integrity in ESG-labelled instruments, products and the supporting ecosystem
- Tools – working with others to enhance industry capabilities and support firms' management of climate-related and wider sustainability risks, opportunities and impacts
- Transition – supporting the role of finance in delivering a market-led transition to a more sustainable economy
- Team - developing strategies, organisational structures, resources and tools to support the integration of ESG into FCA activities

The council will continue to evaluate the ESG data available in this rapidly developing area with a view to incorporating ESG factors into investment decision-making processes in the future.

It is the council's policy that environmental considerations and green credentials are appraised as part of all bids for capital funding as part of the council's capital programme. This would include, for example, any future bid for funding in respect of investments that are proposed primarily for the provision and delivery of public services (examples within the public sector being housing and regeneration).

### **Non-Specified Investments**

Non-specified investments include any other type of investments, i.e. not defined as specified above. These are sterling investments with:

- Securities admitted to the Officials List of the Stock Exchange that is guaranteed by the UK Government (such as supranational bonds).
- Gilt edged securities with a maturity of greater than one year.
- Institutions not meeting the basic security requirements under the specified investments.
- A body that has been awarded a high credit rating by a credit rating agency (such as a bank or building society) for deposits with a maturity of greater than one year.
- Shareholding in the Local Government Bonds Agency.

At the present time the Council has no immediate plans to invest in non-specific investments other than a maximum share in the Local Government Bonds Agency of £10k.

### **Markets in Financial Instruments Directive (MiFID) II**

The Markets in Financial Instruments Directive (MiFID) regime uses client 'categories' to recognise that investors have different levels of experience, knowledge and expertise. Under the regime, investors will either be retail clients, professional clients or eligible counterparties (ECPs).

The implementation of MiFiD II meant that from January 2018 all local authorities would automatically be classified as retail clients, with the option to 'opt up' to professional client status. Where professional status is required in order to deal in particular financial instruments, UK firms must first ensure that local authority clients meet a number of quantitative tests to demonstrate an appropriate level of experience, knowledge and expertise. As MiFiD II does not cover fixed term deposits, the council does not currently require professional client status.



### **Policy on the Use of Financial Derivatives**

Many local authorities have previously made use of financial derivatives embedded in loans and investments both to reduce interest rate risk (i.e. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk. However, previous legislation was understood to prevent the use of such tools where they were not embedded in other instruments.

The Localism Act 2011 includes a general power of competence that removes the uncertain legal position over local authorities' use of standalone financial derivatives. The latest CIPFA Code requires local authorities to clearly detail their policy on the use of derivatives in their annual strategy.

The Council has not and does not plan to use derivatives.

### **Use of External Fund Managers**

It is the Council's policy not to use an external fund manager.

## **SCHEDULE E**

### **TMP 5: Organisation, clarity and segregation of responsibilities, and dealing arrangements**

It is essential for the purposes of the effective control and monitoring of the Council's treasury management activities, and for the reduction of the risk of fraud or error, for there to be clarity of treasury management responsibilities.

The principles on which this will be based are a separation of duties between:

- Policy formulation, creation and review;
- Deal transaction and execution;
- Subsequent recording and administration; and
- Audit.

#### **Delegated Powers**

All matters relating to treasury management shall be determined by Policy and Finance Committee.

All executive decisions and actions on borrowing, investment or financing shall be delegated to the Director of Resources and, through them, to their staff. Such decisions and actions are at all times to be in accordance with the treasury policy statement.

The delegation of decisions to staff will be regulated by a treasury management systems and procedure manual.

All money in the hands of the Council shall be aggregated for the purpose of treasury management and shall be under the control of the Director of Resources.

In respect of the signing of documents relating to borrowing/investments, this may only be carried out by authorised signatories of the Council.

#### **Responsibilities**

**The Director of Resources will:**

- Ensure compliance by treasury staff with the treasury management policy statement and that the policy statement complies with the law
- Be satisfied that any proposal to vary the treasury policy or practice complies with the law or any code of practice
- Undertake regular reviews of the treasury management function with the Head of Financial Services throughout the year
- Liaise with the Head of Financial Services and treasury management staff on treasury management decisions
- Ensure that there is an adequate internal audit function and liaise with external audit
- Act as authorised signatory of the Council.

The Director of Resources will also ensure there is proper documentation for all deals and transactions and those procedures exist for the effective transmissions of funds.

**The Head of Financial Services will:**

- Ensure that the Council's treasury management strategy is reviewed annually
- Liaise with the Director of Resources and treasury management staff on treasury management decisions
- Manage the overall treasury function
- Ensure that the treasury management systems document is reviewed at least annually
- Ensure that the organisation of the treasury management function is adequate to meet current requirements
- Ensure that staff involved in treasury management are adequately trained
- Ensure that all treasury staff are aware of the Bank of England's UK Money Markets Code
- Supervise the treasury management staff
- Ensure appropriate segregation of duties
- Ensure elected members receive appropriate reports
- Act as authorised signatory of the Council.

**The Senior Accountant will:**

- Ensure that day to day activities accord with the treasury management policy statement
- Implement the treasury management systems document
- Ensure compliance with policies, limitations and directions
- Supervise other treasury management staff
- Produce an annual report of the previous year's treasury management operations by 30 September of the following year
- Produce regular performance reports
- Maintain relationships with counterparties

**The Accounting Technician will:**

- Maintain cover in the absence of a senior accountant, under the supervision of the Head of Financial Services.

**Internal Audit will:**

- Review compliance with the approved policy and procedures
- Review division of duties and operational practice
- Assess value for money from treasury activities
- Undertake the probity audit of the treasury function.

**Policy and Finance Committee will:**

- Approve local borrowing limits
- Approve the adopted clauses, treasury management policy statement and treasury management practices and any amendments.
- Receive an annual report on the treasury management strategy before the start of the financial year and refer to full council as a 'starred' item.
- Receive an annual report by 30 September of the following year on the treasury management activity for the preceding year and refer to full council as a 'starred' item.
- Approve the selection of external service providers and agreeing terms of appointment
- Receive and review regular monitoring reports and acting on recommendations

- Receive and review borrowing and investment decisions
- Approve the division of responsibilities

**Absence cover**

In the instance of absence from any post holder from the above roles, responsibilities will move to the upwards in the organisation hierarchy, unless such responsibilities are seen as reasonable to be delegated downwards by the Director of Resources or Head of Financial Services.

**Dealing limits**

There are no set dealing limits at an individual post level, however all dealing decisions must be first approved with the Director of Resources or Head of Financial Services.

**Approved brokers**

The Council is in contact with two money brokers who act on our behalf.

Tullet Prebon (Europe) Ltd

BGC Brokers L.P (formally Sterling International Brokers)

## **SCHEDULE F**

### **TMP 6: Reporting requirements and management information arrangements**

#### **Annual review of the treasury management policies and practices**

This document will be reviewed annually and reported to Policy and Finance Committee before the commencement of each financial year

#### **Annual Capital and Treasury Management Strategy**

The Capital and Treasury Management Strategy sets out the expected capital and treasury activities for the forthcoming financial year. This Strategy will be submitted to the Policy and Finance Committee for approval before the commencement of each financial year.

#### **Prudential indicators**

Local Authorities in England and Wales are required by the Local Government Act 2003 to have regard to CIPFA's Code of Practice on Treasury Management and the Prudential Code for Capital Finance in Local Authorities. Accordingly, the following treasury management prudential indicators are set in advance of the financial year:

- Authorised limit for external debt
- Operational boundary for external debt
- Actual external debt
- Upper and lower limits for the maturity structure of borrowing
- Prudential limits for principal sums invested for longer than 364 days

Should it prove necessary to amend these limits, the Director of Resources will submit the changes for approval to Policy and Finance Committee, before submission to Full Council for approval.

#### **Annual report on treasury management activity**

An annual report will be presented to the Policy and Finance Committee at the earliest practicable meeting after the end of the financial year. This report will include the following:

- Any borrowing requirements in the year
- Investments made
- Performance against the Prudential Indicators

#### **Quarterly review of treasury management activity**

The annual review is supplemented by quarterly submissions of monitoring reports to Policy and Finance Committee. These reports include coverage on the areas of:

- Any borrowing requirements in the year
- Investments made to date
- Performance to date against the Prudential Indicators
- A review of the approved organisations

#### **Management information reports**

Investment income performance is reported to the Corporate Management Team as part of the budget monitoring process

## **SCHEDULE G**

### **TMP 7: Budgeting, accounting and audit arrangements**

#### **Statutory/regulatory requirements**

The accounts are drawn up in accordance with the Code of Practice on Local Authority Accounting, which is recognised by statute as representing proper accounting practices. The Council has also adopted in full the principles set out in CIPFA's 'Treasury Management in the Public Services – Code of Practice' (the 'CIPFA Code'), together with those of its specific recommendations that are relevant to this Council's treasury management activities.

#### **Accounting practices and standards**

Due regard is given to the Statements of Recommended Practice and Accounting Standards as they apply to Local Authorities.

#### **List of information requirements of external auditors**

Each year the External auditors provide the council with its closedown working paper requirements. These are summarised below.

#### **Investment income, other gains and losses and financial costs**

- Schedule of calculations to support each element of investment/ interest revenue
- An analysis of interest paid and received, identifying bank, lease and other, with explanations for movements compared to prior year and budget
- Schedule and calculations to support each element of finance costs

#### **Investments**

- Details of investments held including nature and terms of investment
- Consideration of any impairment of the investments held

#### **Long-term borrowing and other liabilities**

- Details of any liabilities payable between 1 and 2 years, 2 to 5 years and greater than 5 years

#### **Financial instruments**

- Reconciliation of financial instruments to relevant balance sheet entries
- Evidence of review of closing balance sheet to identify any financial instruments as defined by CIPFA/ LASSAC's Code of Accounting Practice
- Evidence to support any fair value calculations that have been incorporated into the accounts

## **SCHEDULE H**

### **TMP 8: Cash and cash flow management**

The cash flow forecast for the council is prepared on a daily basis, with a forward forecast included for anticipated major receipts and payments in order to assist in investment decisions.

#### **Cash Flow Forecast Procedure**

A cash flow working spreadsheet is prepared in advance of the financial year ahead. This spreadsheet details estimated cash inflows and outflows that we expect to occur throughout the year on a daily basis. Cash flow projections from direct credit and direct debit payments can be reliably estimated in advance and entered to the spreadsheet:

##### **Direct credit payments**

These figures are generally obtained either from a written confirmation from a government department in respect of grants receivable, or in-house from the sections for whom the credits are being generated. Examples of in-house generated items are processed direct credit receipts for such items as NNDR, council tax and sundry debts.

##### **Direct debit payments**

In a similar fashion to the direct credit receipts, the majority of the direct debit payments can be anticipated prior to the date of payment. Again, these are either generated by ourselves or are collected by external bodies as per an agreement, such as the LCC precept or PWLB repayments. They can therefore be entered onto the working spreadsheet as anticipated expenditure on the particular day they become due for payment and can then be checked against the actual payment made. Examples of in-house generated items are salaries and trade creditor payments.

The Council has two main bank accounts which are currently held by the branch office of the HSBC Bank plc., 8 Castle Gate, Clitheroe, BB7 1BB. They are known as the:

- General account – Council's income
- Disbursement account – Council's expenditure

These accounts are accessed online each morning in order to:

- ensure that anticipated cash flows have taken place as expected;
- calculate a daily balance at bank so that any surplus cash balances can be invested in accordance with the treasury management approved policies and practices; and to
- monitor the liquidity of the council on an ongoing basis, ensuring that cash is available when required to meet our commitments

#### **Payment scheduling and agreed terms of trade creditors**

The direct credits and debits generated by the council are scheduled to occur on set dates, which move only in respect of bank holidays and weekends.

##### **Direct debit payments**

- Salaries and Members allowances: *15<sup>th</sup> day of the month*
- Trade Creditors: *every Monday*
- Benefit payments: *every Monday*

- Council tax refunds: *every Wednesday*

**Direct credit receipts**

- Council tax payments: *the last day of the month*
- NNDR payments: *28<sup>th</sup> of the month*
- Sundry debtor payments: *30<sup>th</sup> of the month*

The terms of payment for the council's trade creditors are generally within 30 days of receipt of invoice, unless specific terms have otherwise been agreed.

**Banking of funds**

All payments to the council must be paid in to the central collection office as soon as possible after receipt. Income is banked by the collection office on a daily basis using a third party contractor.



## **SCHEDULE I**

### **TMP 9: Money laundering**

Money laundering has the objective of concealing the origin of money generated through criminal activity. Legislation has given a higher profile to the need to report suspicions of money laundering. The Proceeds of Crime Act (POCA) 2002 established the main offences relating to money laundering. In summary, these are:

- concealing, disguising, converting, transferring or removing criminal property
- being concerned in an arrangement which a person knows or suspects facilitates the acquisition, retention, use or control of criminal property
- acquiring, using or possessing criminal property

#### **Procedures for establishing identity/authenticity of lenders**

The council does not accept loans from individuals.

#### **Methodology for identifying sources of deposits**

In the course of its Treasury activities, the Council will only lend money to or invest with those counterparties that are on its approved lending list. These will be authorised deposit takers under the Financial Services and Markets Act 2000 unless specifically exempt from authorisation. The financial services register of the Financial Conduct Authority can be accessed through their website on **[www.fca.org.uk](http://www.fca.org.uk)**.

All transactions will be carried out by CHAPS for making deposits or repaying short-term loans. Repayments to the Public Works Loans Board for long-term debt is via a twice-yearly direct debit.

#### **Proceeds of Crime Act 2002 (POCA)**

The Proceeds of Crime Act 2002 imposes an obligation on any person or other body that undertakes a regulated activity as defined by the act to submit a Suspicious Activity Report to the National Crime Agency (**[www.nationalcrimeagency.gov.uk](http://www.nationalcrimeagency.gov.uk)**) if it knows or suspects that a person is engaged in, or attempting, money laundering.

#### **The Money Laundering Regulations 2007**

The money laundering regulations require all firms undertaking certain financial activities (see Schedule 1 of regulation) to apply risk-based customer due diligence measures and other steps to prevent your services from being used for money laundering or terrorist financing.

The Principal Auditor has been nominated the council's money laundering reporting officer and in their absence, the Head of Financial Services. The council will also train the following staff in being diligent to be alert for suspicious transactions: -

- treasury management
- collection office
- other staff as seen appropriate

Suspicious transactions will be investigated as far as the Council is in a position to do so or it is appropriate for the Council to do so, and if doubts remain, these transactions will then be reported to the National Crime Agency.

## **SCHEDULE J**

### **TMP10: Training and qualifications**

#### **Treasury management officers**

The Council recognises the importance that all treasury management staff should receive appropriate training relevant to the requirements of their duties at the appropriate time. The Council operates a Performance Appraisal system which aims to identify the training requirements of any individual members of staff engaged on treasury related activities.

Additionally, training may also be provided on the job and it will be the responsibility of the Director of Resources together with the Head of Financial Services, to ensure that all staff involved in the service receives the necessary training.

#### **Details of approved training courses**

Treasury Management courses run by such bodies as CIPFA, money brokers, or other recognised bodies.

#### **Training and qualifications of treasury staff**

##### *Qualifications*

- Chief Executive - CIPFA Qualified
- Director of Resources – CIPFA Qualified
- Head of Financial Services – CIPFA Qualified
- Senior Accountant – CIPFA Qualified
- Accounting Technician – AAT Qualified

##### *Knowledge and Skills Schedule*

The appropriate level of skills, knowledge, qualifications and experience commensurate with officer responsibilities contained in schedule E of this document is set out in job descriptions and person specifications for each position on the council's establishment.

Officers qualified with the Chartered Institute of Professional Accountancy (CIPFA) are required to continue to develop and maintain knowledge and skills under the institutes Continuing Professional Development (CPD) scheme.

The council's internal Performance Appraisal scheme is a formalised process that requires documentation of any identified training and development needs. These are categorised into a training schedule that is ranked in terms of high, medium and low priority, and that includes a plan for the method of training that is to be provided, along with a target date for completion.

#### **Training of those charged with governance**

Training will be provided for those elected members sitting on the Policy and Finance Committee. Detailed explanations of all reports are given, as they are scrutinised by committee, by the Director of Resources in order to ensure full understanding.

## **SCHEDULE K**

### **TMP11: Use of external providers**

#### **Details of contracts with service providers, including bankers, brokers, consultants and advisers**

##### **Bankers**

Name of supplier of service is HSBC Bank plc.

##### **Money-broking services**

The Council will use money brokers for temporary borrowing and investment and long term borrowing. It will seek to give an even spread of business amongst the approved brokers. The brokers used are listed at schedule E – *TMP 5: Organisation, clarity and segregation of responsibilities, and dealing arrangements*. None of these services are under formal contracts and are used only on an ad-hoc basis.

##### **Consultants'/advisers' services**

The Council do not have any contracted services, or use, external consultants or advisers.

#### **Procedures and frequency for tendering services**

##### **Banking services**

Banking services are reviewed on a regular basis to ensure that the council is receiving value for money.

## SCHEDULE L

### TMP12: Corporate governance

#### **List of documents to be made available for public inspection**

The Council is committed to the principle of openness and transparency in its treasury management function and in all of its functions. It has adopted the CIPFA Code of Practice on Treasury management and implemented key recommendations on developing Treasury Management Practices, formulating a Treasury Management Policy Statement and implementing the other principles of the Code.

The following documents are available for public inspection via Council website or in person:

- Treasury Management Policy Statement
- Capital and Treasury Management Strategy
- Annual Treasury Report
- Quarterly Monitoring Report
- Annual Statement of Accounts
- Revenue and Capital Budget
- Agendas and minutes of all committee meetings.

# ANNEX 1

## Treasury Management and Systems Document

### Introduction

Ribble Valley Borough Council has adopted a treasury management policy that regulates the framework for the operation, review and performance assessment of the treasury management function. This is in accordance with the Code of Treasury Management for Local Authorities, produced by the Chartered Institute of Public Finance and Accountancy. In accordance with the Code of Practice, a treasury systems document has been prepared as follows.

### Cash flow record

A cash flow working spreadsheet is prepared in advance of the financial year ahead. This spreadsheet details the main estimated cash inflows and outflows that we expect to occur throughout the year on a daily basis.

The Council has two bank accounts which are currently held by the branch office of the HSBC Bank plc., 8 Castle Gate, Clitheroe BB7 1BB. They are known as:

- General account – Council's income
- Disbursement account – Council's expenditure

These accounts are accessed online each morning in order to:

- ensure that anticipated cash flows have taken place as expected;
- calculate a daily balance at bank so that any surplus cash balances can be invested in accordance with the treasury management approved policies and practices; and to
- monitor the liquidity of the council on an ongoing basis, ensuring that cash is available when required to meet our commitments

### ***Direct Credit Receipts***

An anticipated direct credit figure can often be identified before the actual receipt date. The reason being that the majority of the direct credits received are generated either by ourselves or by grant payments. They can therefore be entered onto the cleared balance sheets as anticipated income on the particular day they are expected as an anticipated cash inflow. These are also then checked against actual income on the day of receipt.

These figures are generally obtained either from a written confirmation from a government department in respect of grants receivable, such as revenue support grant, or in-house from the sections for whom the credits are being generated. Examples of in-house generated items are processed direct credit receipts for such items as NNDR, council tax and sundry debts:

### ***Direct Debit Payments***

In a similar fashion to the direct credit receipts, the majority of the direct debit payments can be anticipated prior to the date of payment. Again, these are either generated by ourselves or are collected by external bodies as per an agreement, such as the LCC precept or PWLB repayments. They can therefore be entered onto the cleared balance sheets as anticipated expenditure on the particular day they become due for payment and can then be checked against the actual payment made. Examples of in-house generated items are salaries and trade creditor payments.

## **Investments**

In accordance with the Council's treasury management policy, any surplus funds identified on the cleared balance sheets can be invested.

Investment decisions are to be made with regard to the security of the principal sums being invested and to the liquidity of the council before considering the yield.

Funds will therefore only be placed with authorised counterparties and with care being taken not to exceed the authorised limits per institution for the total sums invested.

The term of the investment is not to exceed 365 days and will be decided upon after considering future cash flows to ensure that funds are available to meet the council's short-term commitments.

Once the above appraisals have been completed contact can then be made with available counterparties either directly or through use of one of the council's authorised brokers to secure the most favourable interest rates available for the investment amount and term.

Contact details for treasury departments and approved brokers are available in the cash flow file.

Investments are not to be finalised without prior approval from the Head of Financial Services or the Director of Resources.

All supporting documentation is attached to a temporary investment sheet where details of the counter parties to whom our monies are being lent are recorded

- Name of borrower;
- Borrower's bank details, including sort code and account number;
- Amount to be invested;
- Term of investment, i.e. call, fixed etc.; and
- Rate of interest payable by the borrower.

It should be noted that the interest rate is changeable other than fixed term investments.

Once details have been received an electronic fund transfer (EFT) can be made via the HSBC.net system (separate system notes kept). This transfers funds from our disbursements bank account to the counter party's bank account.

***The Head of Financial Services and the Director of Resources (or in their absence the Chief Executive), needs to sign the authorisation sheet obtained from the HSBC.net system.***

A "direct banking transaction" creditor voucher should be prepared to charge the investment amount to the general ledger fund.

Details of the investment should also be recorded in the investment register.

### **Investment with the HSBC bank money market**

Another alternative method of placing surplus funds is with the money market team of our bank.

The procedure is as before with the exception that no EFT is necessary to our branch. A transfer is made from our disbursements account by FX system direct on the HSBC.net system. The Head of Financial Services and the Director of Resources (or in their absence the Chief Executive), sign the transaction sheet obtained from the HSBC.net system on the day the transaction takes place.

### **Repayment of investments**

If the investment needs to be repaid the necessary notice needs to be given to the particular counter party, either direct in the case of investments held by the various banking institutions or via the relevant broker

All repayments should be made automatically on the relevant day direct to our general bank account. The repayment date is recorded on the temporary investment sheet and in the investment register. The amount of interest due should be calculated and also entered on these records. Once the monies are credited to our bank account the collection office will credit these amounts to the relevant general ledger account code from the bank statements (they require the split between the principal and interest paid).

The internal audit section requires these completed records on a monthly basis to carry out a relevant audit.

### **Temporary loans**

If a deficit cash balance is estimated on the cleared balance sheet it may be necessary to arrange for a temporary loan. This will depend on the deficit and the charges made by HSBC on the deficit as the council no longer has an overdraft facility. An agreed maximum limit for short-term borrowing is set annually.

### **Arranging a temporary loan**

A temporary loan can be made via our brokers in a similar fashion to making an investment. Details of the counter parties are received by telephone from our brokers who arrange for the monies to be credited direct to our bank account. The branch office will usually confirm when the monies are received, if so requested. The monies will appear on the Council's bank statements and the collection staff will credit the amount to the appropriate general ledger code.

A record of the loan is made on a temporary loan sheet and in the loans register. A confirmation letter is sent direct to the counter parties confirming the loan details.

### **Repaying a temporary loan**

Once there are sufficient funds available to repay the loan the relevant broker should be contacted to inform the counter parties of the repayment, as per the original agreed terms of the loan.

Interest due on the loan should be calculated and entered on the temporary loan sheet and in the loans register. The loan, including interest, can then be repaid by electronic fund transfer using the HSBC.net system.

A confirmation letter should be sent direct to the counter parties indicating how interest due was calculated, and a Direct Payment Transaction sheet completed, that separates out principal and interest elements of the repayment to ensure the amounts are charged to the relevant general ledger account.

### **Long-Term borrowing**

The council's Borrowing and Debt Strategy is set out within the council's Capital and Treasury Management Strategy. The strategy is reviewed by Policy and Finance Committee in advance of the financial year prior to approval by Full Council.

Generally long-term borrowing, which is classified as borrowing for a period of between 1-60 years, is normally only used to finance capital expenditure or replace maturing debt.

The Council currently has a policy that limits the methods of raising finance and an annual maximum limit for long-term borrowing. It is usual that long-term borrowing needs are met from the Public Works Loan Board (PWLB). This has been because PWLB interest rates:

- Are below money market rates;

- Loans are generally available for longer periods; and
- PWLB commission rates are minimal.

### **PWLB borrowing**

#### ***Application for Loans***

The PWLB lending facility is operated by the UK Debt Management Office (DMO) on behalf of HM Treasury. The facility provides loans to local authorities, and other specified bodies, from the National Loans Fund, operating within a policy framework set by HM Treasury. This borrowing is mainly for capital projects.

Lending arrangements are subject to change and are made in accordance with the operational circular in force at the time of the loan application.

At the time of reviewing these policies and practices the arrangement in force are set out in circular 163, which is available to download from the DMO's website:

[Lending Arrangements \(dmo.gov.uk\)](http://www.dmo.gov.uk)

All loans and investments are approved by the Director of Resources or the Head of Financial Services, or in the absence of both, the Chief Executive.

The DMO will accept loan applications only from staff duly nominated by the authority's Chief Finance Officer and any change must be submitted on the Local Authority Authorisation Form which is available from the DMO website:

[https://www.dmo.gov.uk/dmo\\_static\\_reports/Local%20Authority%20Authorisation%20Form.pdf](https://www.dmo.gov.uk/dmo_static_reports/Local%20Authority%20Authorisation%20Form.pdf)

Where nominations are to be refreshed, a new, complete list of names is required. Current authorisations are detailed below:

Designation	Authorised to confirm changes	Authorised to Transact
Chief Executive	YES	YES
Director of Resources	YES	YES
Head of Financial Services	YES	YES
Senior Accountant	NO	YES
Accounting Technician	NO	YES

### **Reconciliation**

A monthly reconciliation is made between transactions in the general ledger and transactions recorded in the investment and loans register and PWLB spreadsheet.



## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 9 APRIL 2024  
 title: REVIEW OF FINANCIAL REGULATIONS AND CONTRACT PROCEDURE RULES  
 submitted by: DIRECTOR OF RESOURCES AND DEPUTY CHIEF EXECUTIVE  
 principal author: LAWSON ODDIE

### 1 PURPOSE

- 1.1 To recommend to Council the acceptance of the reviewed Financial Regulations and Contract Procedure Rules.
- 1.2 Relevance to the Council's ambitions and priorities:
  - This report contributes to the council's ambition to be a well-managed council providing efficient services based on identified customer needs.

### 2 BACKGROUND

- 2.1 The Council's Financial Regulations and Contract Procedure Rules are key components of the Council's Constitution and Corporate Governance arrangements.
- 2.2 These documents are reviewed on an annual basis and any amendments are reported to committee for approval. It is good practice to keep the Financial Regulations and Contract Procedure Rules under regular review in order to take account of evolving working practices and changes to law.

### 3 REVIEW OF FINANCIAL REGULATIONS

- 3.1 The Financial Regulations cover all aspects of the Council's financial arrangements and activities. They apply to every member and officer of the Council and anyone acting on the Council's behalf.
- 3.2 The Financial Regulations form part of the Council's Constitution and as a consequence require the additional approval of Full Council, where changes are made.
- 3.3 A full review of the existing Financial Regulations (Annex 1) has been carried out and the changes can be summarised as:
  - Clarification that where a virement is over £10,000 and requires Service Committee approval, and the virement is to be between Service Committees, then the approving Committee must be the committee offering up the available budget.
  - Update of the post title of the 'Director of Resources' to 'Director of Resources and Deputy Chief Executive'.
- 3.4 The above changes are minor in nature.

### 4 REVIEW OF CONTRACT PROCEDURE RULES

- 4.1 Attached at Annex 2 are the revised Contact Procedure Rules following the recent full review and the changes can be summarised as:
  - The main change here has been to update of the post title of the 'Director of Resources' to 'Director of Resources and Deputy Chief Executive'.

- Additionally, there has been an update to the Public Contracts Regulations thresholds.

## 5 IMPLEMENTATION AND TRAINING

5.1 Over the coming months a programme of training will be undertaken for staff to ensure that there is a full understanding of the requirements of these key documents.

## 6 PROCUREMENT ACT 2023

6.1 The new regime under the Procurement Act 2023 is expected to come in to effect from Autumn 2024.

6.2 Whilst there is little change expected to our processes and procedures at this council, there is training being provided through central government which will be rolled out to relevant staff in the coming months.

6.3 Should any further changes be needed to the Contract Procedure Rules, then they will be brought back to committee again for consideration and approval.

6.4 In summary, the background to the Procurement Act 2023 is:

- The UK joined the World Trade Organisation's Agreement on Government Procurement (GPA) on 1 January 2021.
- In designing the new regulatory framework, the Government is committed to compliance with the GPA and its principles of fairness, impartiality, transparency and non-discrimination.
- The legislation embeds a number of key "principles of public procurement" as set out in the Green Paper: value for money, public good (maximising public benefit), transparency (sharing information), acting with integrity, equal treatment and non-discrimination (prohibiting discrimination against treaty state suppliers, and treating suppliers the same).
- Integrity must sit at the heart of the process. It means there must be good management, prevention of misconduct, and control in order to prevent fraud and corruption.
- The Act includes a duty on contracting authorities to have regard to the particular barriers facing Small and Medium-Sized Enterprises (SMEs), and to consider what can be done to overcome them.
- Part five of the Act sets out the particular requirements on contracting authorities to identify and manage conflicts of interests.

6.5 The government states that the key aims of the Procurement Act 2023 are:

- Creating a simpler and more flexible, commercial system that better meets the country's needs while remaining compliant with our international obligations.
- Opening up public procurement to new entrants such as small businesses and social enterprises so that they can compete for and win more public contracts.
- Taking tougher action on underperforming suppliers and excluding suppliers who pose unacceptable risks.
- Embedding transparency throughout the commercial lifecycle so that the spending of taxpayers' money can be properly scrutinised.

6.5 This council have a very low level of procurements that trigger the thresholds under the Procurement Act 2023 (these currently refer to the limits set under the Public Contracts Regulations 2015, as amended).

6.6 Where we may have procurements above these thresholds, they would generally be procured through the use of long-established national procurement Framework Agreements, which also helps ensure our compliance in addition to helping the council achieve value for money.

6.7 Our existing Contract Procedure Rules already encompass the governance and 'principles of public procurement' referred to in the bullet points above.

## 7 RISK ASSESSMENT

- Resources – Operating without financial policies and procedures that are fit for purpose exposes the council to very great risks to its resources.
- Technical, Environmental and Legal – The financial regulations form part of the Council's Constitution. Under the requirements of the Local Government Act 1972 Section 151, the Financial Regulations provide a control framework through which the Director of Resources and Deputy Chief Executive carries out their statutory duty on behalf of the council.
- Political – None
- Reputation – Financial regulations are an important part of the Council's Governance arrangements and will give the public confidence that the Council manages its financial affairs properly.
- Equality and Diversity – Effective financial and governance arrangements will ensure that equality and diversity matters remain a continued focus.

## 8 RECOMMENDED THAT COMMITTEE

8.1 Recommend to Full Council acceptance of the reviewed Financial Regulations and Contract Procedure Rules.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES AND  
DEPUTY CHIEF EXECUTIVE

PF22-24/LO/AC  
18 March 2024

BACKGROUND WORKING PAPERS:

For further information please ask for Lawson Oddie



Ribble Valley  
Borough Council

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[www.ribblevalley.gov.uk](http://www.ribblevalley.gov.uk)

# Financial Regulations



# POLICY ADMINISTRATION

## POLICY OWNERSHIP

For any queries about this policy, please contact the plan owner.

<b>Department</b>	Resources		
<b>Owner</b>	Lawson Oddie	lawson.oddie@ribblevalley.gov.uk	01200 414541
<b>Committee</b>	Policy and Finance Committee		

This policy is maintained and published on behalf of Ribble Valley Borough Council. A copy of this policy will be published on the Council Intranet and will be reviewed and updated as stated below.

## VERSION CONTROL AND REVIEW DATE

Version	Date	Reason for Publication	Approved by Committee / Date	Next Review Date
V1	14 June 2021	Annual Review of Financial Regulations	Policy and Finance Committee – 22 June 2021	March 2022
V2	18 March 2022	Annual Review of Financial Regulations	Policy and Finance Committee – 29 March 2022	March 2023
V3	16 March 2023	Annual Review of Financial Regulations	Policy and Finance Committee – 28 March 2023	March 2024
V4	18 March 2024	Annual Review of Financial Regulations		March 2025

This policy will be reviewed, as a minimum, on an annual basis. However, consideration should be given to reviewing the policy should there be any changes in legislation or guidance. The policy/procedure owner will ensure the document is reviewed as stated.

## EQUALITY IMPLICATIONS

	Action	Yes / No
An Equality Impact Assessment (EIA) has been completed		No – Not Required having completed EIA Checklist
EIA Hyperlink	Not Applicable	

## SUPPORTING DOCUMENTS OR LEGISLATION RELATING TO THIS POLICY

Please include any supporting documents / legislation
1. Section 151 of the Local Government Act 1972
2. The Local Government Finance Act 1988
3. The Local Government and Housing Act 1989

<b>Please include any supporting documents / legislation</b>
4. The Accounts and Audit Regulations 2015
5. The Local Government Act 2003.

Ribble Valley Borough Council is committed to the delivery of quality services and so needs to be responsive to the changing demands and expectations of its customers.

In support of this aim the Council has a sound financial management framework in place, which is relevant and flexible enough to meet the challenges ahead. For example the changes from the traditional accepted role of local government to one of community leader including the introduction of greater partnership working has a major influence on the delivery of local services. The establishment of Financial Regulations provides the financial controls and procedures necessary to address the modern demands on local government. They also provide clarity about the financial accountabilities of individuals - Members, the Chief Executive (the Head of Paid Service), the Monitoring Officer, the Director of Resources and Deputy Chief Executive (Section 151 Officer) and other Directors, Heads of Service and staff generally. The Regulations are therefore formally endorsed by the Council as a key part of the Council's Constitution.

The Financial Regulations, as set out here, provide the overall key control framework to enable the organisation to exercise effective financial management and control of its resources and assets. Another key purpose of the Regulations is to support and protect Members and staff in the performance of their duties where financial issues are involved.

These Regulations need to be read in conjunction with the remainder of the Constitution and any other regulatory documents of the Council.

Please address queries or comments regarding the Council's Financial Regulations to the Head of Financial Services.



# RIBBLE VALLEY BOROUGH COUNCIL FINANCIAL REGULATIONS

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# Section 1: General

## WHY ARE THESE REGULATIONS IMPORTANT?

It is important that the Council has a sound and effective financial management framework in place to safeguard the organisation's financial arrangements and activities, to support staff and to minimise risk. The Local Government Act 1972 Section 151 requires the Council to nominate one of its Officers to be responsible for the proper administration of its financial affairs. The Officer so appointed is the Director of Resources and Deputy Chief Executive. Financial Regulations form part of the Council's approach to corporate governance and provide a control framework through which the Director of Resources and Deputy Chief Executive carries out their statutory duty on behalf of the Authority.

The Financial Regulations and their application also form part of the Council's performance framework and an assessment of their effectiveness will contribute to the result of any external assessment of the Council.

### (1) Application of Financial Regulations

Financial Regulations are the framework for managing the authority's financial affairs. They apply to every Member and Officer of the authority and anyone acting on its behalf:

- (i) These Regulations identify the financial responsibilities of the Council, the Head of Paid Service, the Monitoring Officer, the Section 151 Officer and Directors generally. **References to Directors include the Chief Executive.** References to the Director of Resources and Deputy Chief Executive refer to their role as Section 151 Officer.
- (ii) **References in these Regulations to Directors, including the Director of Resources and Deputy Chief Executive, also apply to Heads of Service, and other senior staff and shall in every case be considered as referring to authorised persons acting on their behalf (whether authorised or not).** In certain cases, as specified in these Regulations, Directors are required to maintain a written record where decision making has been delegated to members of their staff, including seconded and temporary staff, and to supply up-to-date copies to the Director of Resources and Deputy Chief Executive.
- (iii) These Regulations apply equally to any service carried out by the Council on behalf of the County Council or any other authority, body or person, and to all external agencies and their employees incurring expenditure or receiving income on behalf of the Council. Accordingly, Directors shall ensure that partnership and other arrangements with external parties are not set up to operate in conflict with these Regulations as far as this Council's involvement is concerned.

- (iv) Any action which is an exception to these Regulations may only be approved in exceptional circumstances by the Director of Resources and Deputy Chief Executive in consultation with the Chairman of the Policy and Finance Committee and a report setting out the reasons for such action shall be submitted to the next meeting of that Committee.
- (v) These Regulations shall apply until such time as they are rescinded, amended or suspended by the Council.

## (2) General Responsibility

- (i) All Members and staff have a general responsibility for taking reasonable action to provide for the security of any assets under their control, and for ensuring that the use of resources is legal, is properly authorised, provides value for money and achieves best value.
- (ii) Directors are responsible for informing the Director of Resources and Deputy Chief Executive of any matter liable to materially affect the finances of the Council including negotiations with government departments before any commitment is incurred or arrangements reached.

## (3) Compliance

Directors are responsible for making all staff in their departments aware of the existence and content of these Financial Regulations and any related Financial Procedure notes and for their compliance with them. They must also make an adequate supply of copies available for reference within their departments.

## (4) Review

- (i) The Director of Resources and Deputy Chief Executive shall maintain a continuous review of the Financial Regulations and, except where provided in (ii) below, submit any necessary additions or changes in law or practice to the Policy and Finance Committee for approval by the Full Council. They shall also report to the Chief Executive and/or Policy and Finance Committee where they consider appropriate any breaches of the Financial Regulations.
- (ii) Any financial amounts referred to in these Regulations may be varied by the Director of Resources and Deputy Chief Executive in line with general price inflation or otherwise as required by statute
- (iii) The Director of Resources and Deputy Chief Executive may issue from time-to-time Financial Procedure Notes to support these Regulations. These will prescribe more-detailed financial controls and procedures consistent with these Regulations and such supplementary controls and procedures shall carry the same status as these Regulations.

## Section 2: Internal Controls

### WHY ARE THESE REGULATIONS IMPORTANT?

The functions of the Authority are diverse and therefore to ensure delivery of the Council's strategic objectives, a framework of internal controls is required.

The Authority has statutory obligations and therefore requires internal controls to identify, meet and monitor compliance with these obligations. Moreover the Council is required to conduct an annual review of the effectiveness of its system of internal control and present an Annual Governance Statement alongside the Annual Statement of Accounts.

The Authority faces a wide range of financial, administrative and commercial risks, from both internal and external factors, which need to be managed to enable the Council to achieve its objectives. Internal controls are necessary to manage these risks.

A system of internal controls is established in order to provide measurable achievement of: (a) efficient and effective operations, (b) reliable financial information and reporting, (c) compliance with laws and regulations, and (d) risk management.

- (1) The Director of Resources and Deputy Chief Executive has statutory duties in relation to the financial administration and stewardship of the authority. This responsibility cannot be overridden. The statutory duties arise from:
  - (i) Section 151 of the Local Government Act 1972
  - (ii) The Local Government Finance Act 1988
  - (iii) The Local Government and Housing Act 1989
  - (iv) The Accounts and Audit Regulations 2015
  - (v) The Local Government Act 2003.
  
- (2) The Director of Resources and Deputy Chief Executive is responsible for:
  - (i) the proper administration of the authority's financial affairs
  - (ii) setting financial management standards and monitoring compliance with them
  - (iii) advising on the corporate financial position and on the key financial controls necessary to secure sound financial management
  - (iv) providing financial information
  - (v) preparing the revenue budget and capital programme
  - (vi) treasury management
  - (vii) reporting on the robustness of estimates made for the purposes of preparing budgets and the adequacy of the proposed financial reserves.

- (3) The Director of Resources and Deputy Chief Executive shall report to the Full Council and external auditor in fulfilment of their statutory obligations under Section 114 of the Local Government Finance Act 1988 or otherwise if the authority or any of its Officers:
- (i) has made, or is about to make, a decision which involves incurring unlawful or unauthorised expenditure
  - (ii) has taken, or is about to take, an unlawful or unauthorised action which has resulted or would result in a loss or deficiency to the authority
  - (iii) has made or is about to make an unlawful or unauthorised entry in the authority's accounts.
- (4) Directors are responsible for ensuring that:
- (i) Service Committees are advised of the financial implications of all proposals and that these have been previously agreed by the Director of Resources and Deputy Chief Executive.
  - (ii) contracts are duly signed on behalf of the authority
  - (iii) the approval of the Director of Resources and Deputy Chief Executive is sought on any matter liable to affect the authority's finances materially, before any commitments are incurred.
- (5) The Director of Resources and Deputy Chief Executive shall assist the Council to put in place an appropriate control environment and effective internal controls which provide reasonable assurance of effective operations, financial stewardship, probity and compliance with laws and regulations.
- (6) Directors shall ensure that:
- (i) managerial control systems operate effectively throughout their departments. These will include the defining of policies, the setting of objectives and plans, the monitoring of financial and other performance, and the taking of appropriate anticipatory and remedial action. The key objective of these systems is to promote ownership of the control environment by defining roles and responsibilities and ensuring staff have a clear understanding of the consequences of any lack of control.
  - (ii) financial and operational control systems and procedures operate effectively throughout their departments. These will include physical safeguards for assets, segregation of duties, checking and authorisation procedures and information systems.
  - (iii) key controls and control objectives for internal control systems are reviewed regularly in order to be confident as to the proper use of resources, achievement of objectives and management of risk.
  - (iv) processes are managed so as to check that established controls are being adhered to and are effective.

- (v) existing controls are reviewed in the light of changes affecting the authority and new controls are established and implemented in line with guidance from the Director of Resources and Deputy Chief Executive.
  - (vi) controls which are no longer necessary, or no longer cost or risk effective, are removed.
  - (vii) where new services or processes are introduced, then adequate controls are put in to place **immediately** to ensure the proper use of resources, achievement of objectives and management of risk.
- (7) The Director of Resources and Deputy Chief Executive shall ensure that there is an effective and properly resourced internal audit function.

## Section 3: Accounting

### WHY ARE THESE REGULATIONS IMPORTANT?

Maintaining proper accounting records is one of the ways in which the authority discharges its responsibility for stewardship of public resources. The authority has a statutory duty to prepare its Annual Statement of Accounts in a way which gives a true and fair view of its operations during the year. The accounts are subject to external audit, which provides assurance that they have been prepared properly, that proper accounting practices and statutory requirements have been followed and that quality arrangements have been made for securing economy, efficiency and effectiveness in the use of the authority's resources. There is also a statutory right for members of the public to inspect the accounts and relevant supporting documentation.

- (1) The Director of Resources and Deputy Chief Executive is responsible:
  - (i) for selecting and applying appropriate accounting policies
  - (ii) for determining accounting procedures and records.
- (2) The Director of Resources and Deputy Chief Executive shall:
  - (i) make arrangements for the proper administration of the authority's financial affairs.
  - (ii) apply accounting policies consistently.
  - (iii) maintain proper accounting records.
  - (iv) make an annual report to the Policy and Finance Committee on the financial outturn for the previous financial year.
  - (v) ensure that the Statement of Accounts for that year is completed, approved by the Accounts and Audit Committee and published within the corporate and statutory timetable and in accordance with relevant Codes of Practice.
- (3) Directors shall ensure:
  - (i) that all the authority's transactions, material commitments, contracts and other essential accounting information are recorded completely, accurately and promptly.
  - (ii) that in the allocation of accounting duties of any kind:
    - (a) the duty of providing information, calculating, checking and recording sums due to or from the Council shall be separated as completely as possible from the duty of collecting or disbursing such sums.

(b) Officers charged with the duty of examining and checking the accounts of cash or stores transactions shall not themselves be engaged in any of those transactions.

- (iii) that any Financial Procedure Notes prescribed by the Director of Resources and Deputy Chief Executive -are fully complied with.
- (iv) that the Director of Resources and Deputy Chief Executive is supplied with such information as may be requested from time to time for the purpose of the proper administration of the Council's affairs.
- (v) that all returns or claims that request financial information shall be completed in consultation with the Director of Resources and Deputy Chief Executive, who shall be satisfied as to their correctness before they are submitted.
- (vi) that the Director of Resources and Deputy Chief Executive is provided with copies of all Government or other circulars, orders, sanctions, approvals, and regulations which may have a financial implication.



## Section 4: Revenue Budget

### WHY ARE THESE REGULATIONS IMPORTANT?

The Council is responsible for producing an overall policy framework. The purpose of the framework is to explain overall priorities and objectives, and ensure that resources follow the identified priorities, current performance and proposals for improvement. The revenue budget is important in this context because, together with the capital programme (see Section 5), it expresses the approved policies and service levels of the Council in financial terms.

Once approved, the revenue budget confers authority on managers to incur expenditure to achieve the aims and objectives of the Council. If expenditure plans cannot be met within the approved budget, then they can only proceed with an approval to divert funds (as provided for in Section 6(4)).

- (1) The Director of Resources and Deputy Chief Executive shall:
  - (i) recommend to the Policy and Finance Committee appropriate guidelines for preparation of the annual budget and the financial forecast for at least the following two financial years
  - (ii) issue appropriate guidance to Directors and Members and prepare a corporate budget timetable
  - (iii) ensure the approved budget guidelines are complied with so that statutory and other deadlines can be met.
- (2) Directors shall:
  - (i) submit to the Director of Resources and Deputy Chief Executive estimates in accordance with the budget guidelines and within agreed time scales.
  - (ii) ensure that the estimates are prepared having regard to the Council's Corporate Strategy and other corporate aims and objectives.
  - (iii) provide any other information the Director of Resources and Deputy Chief Executive may require.
- (3) The Director of Resources and Deputy Chief Executive shall report to the Policy and Finance Committee:
  - (i) on the detailed draft revenue estimates, ensuring that the content and format comply with legal requirements and relevant codes of practice.
  - (ii) on the robustness of the estimates made for the purposes of calculations and the adequacy of the proposed financial reserves.

- (iii) the position on the Collection Fund.
  - (iv) on the final proposed budget to enable the Policy and Finance Committee to make a recommendation to Full Council on the appropriate levels of contingencies and reserves, and on the levels of Council Tax for the year.
- (4) Subject to (5) below, the approval of a budget for the year by Full Council confers authority to spend in accordance with the budget for that year. Commitments affecting future financial years may only be made where the provisions of Section 6(6) are satisfied. Directors are responsible for coordinating programmes of expenditure and income that will achieve the objectives on which the budget was based.
- (5) Directors shall not enter into any new arrangements or other contractual commitments with long-term revenue consequences without the prior written consent of the Director of Resources and Deputy Chief Executive. Such arrangements may be defined for this purpose as any lease, contract hire or other contract or series of contracts under which the use of an asset is obtained in exchange for a series of revenue payments which extend beyond the end of the following financial year.
- (6) If a Director wishes to incur expenditure outside the approved budget provision, or anticipates an overspend against an approved budget head, the procedures set out in Section 6(4) and (5) shall apply.
- (7) Directors shall notify the Director of Resources and Deputy Chief Executive in writing of the names of any Officers in their department authorised to act on their behalf in relation to the specific responsibilities set out in this Section, together with specimen signatures and details of any limitation on the authority delegated to them.

## Section 5: Capital Programme

### WHY ARE THESE REGULATIONS IMPORTANT?

The revenue budget (Section 4) and the capital programme together express the approved policies and service levels of the Council in financial terms. It is important to ensure that the Council achieves maximum economy, efficiency and effectiveness from the use of its capital resources and directs those resources into the agreed priority areas.

- (1) The Director of Resources and Deputy Chief Executive shall:
  - (i) prepare current estimates of resources available to finance capital expenditure in the current year and over at least the following two financial years
  - (ii) prepare a capital programme and strategy for approval annually by the Policy and Finance Committee and Full Council based on the current Council's Corporate Strategy, and other relevant corporate plans and strategies.
- (2) Directors shall:
  - (i) submit to the Director of Resources and Deputy Chief Executive upon request estimates of the cost of capital spending proposals and the estimated amount and timing of any capital receipts, commuted sums, and other contributions receivable.
  - (ii) ensure that the estimates submitted are prepared having regard to the Council's Corporate Strategy and other corporate aims and objectives.
  - (iii) provide any other information the Director of Resources and Deputy Chief Executive may require for the review, monitoring, or control of the capital programme.
- (3) In working up any capital scheme, Directors shall have regard to the risk of triggering claw back or breaching restrictive covenants or other contractual conditions in relation to land or otherwise.
- (4) The inclusion of a capital scheme within an approved capital programme shall confer authority to spend only on those schemes in year 1 of the capital programme, with any future schemes being subject to the annual review of the capital programme. Authority to spend is subject to:
  - (i) the provisions of the Council's Contract Procedure Rules

- (ii) the provisions of (5) below
  - (iii) the Director of Resources and Deputy Chief Executive having first confirmed in writing that sufficient resources are available for the purpose.
- (5) If a Director wishes to incur expenditure outside the approved capital programme provision, then following consideration initially at Corporate Management Team, a request must be submitted to the relevant service committee. The service committee must then make recommendation of approval of such into the capital programme to Policy and Finance Committee.
- (6) Directors shall give the Director of Resources and Deputy Chief Executive early warning of known underspends, overspends and changes to planned resources so that the availability of uncommitted capital resources may be monitored effectively.
- (7) Directors shall notify the Director of Resources and Deputy Chief Executive in writing of the names of any Officers in their department authorised to act on their behalf in relation to the specific responsibilities set out in this Section, together with specimen signatures and details of any limitation on the authority delegated to them.

## Section 6: Budgetary Control

### WHY ARE THESE REGULATIONS IMPORTANT?

Budgetary control ensures that once Full Council has approved a revenue budget or a capital programme, the resources allocated are used for their intended purposes, i.e. the agreed priority areas, and are properly accounted for. It is a continuous process, enabling the authority to review and adjust its budget targets during the financial year to make the most effective use of resources in delivering the Council's policies and objectives. The budgetary control framework also sets out the accountabilities of managers for defined elements of the budget.

By continuously identifying and explaining variances against budgetary targets, the authority can identify changes in trends and resource requirements at the earliest opportunity.

To ensure that the authority as a whole does not over or underspend, each service is required to manage its own expenditure within approved resources and to identify any surplus resources for diversion to other programme areas. A mechanism is provided for switching funds between budget heads, including contingencies and reserves, where required, in order to maintain service levels and achieve policy objectives.

#### (1) Overall Responsibility for Budgetary Control

The Director of Resources and Deputy Chief Executive is responsible:

- (i) to the Council for the overall financial control of the revenue budget and capital programme.
- (ii) for providing quarterly monitoring reports.
- (iii) for subdividing service budgets within the overall budget framework according to Council structure and services, having regard to relevant Codes of Practice.
- (iv) for allocating the revenue budget and capital programme wholly among responsible Directors.
- (v) for supplying timely information on receipts and payments on each budget head and capital scheme, sufficiently detailed to enable managers to fulfill their budgetary control responsibilities.

#### (2) Responsibility for Control of Individual Budgets

Directors are responsible:

- (i) for the revenue budgets and capital programmes allocated to them, for delivering the levels of service on which they were based, and for compliance with their financial obligations.
- (ii) for monitoring levels of service and performance within services, as measured by expenditure and income incurred against relevant budget heads and capital programme provision.
- (iii) for seeking variations, either to increase or to reduce the provision allocated to particular budget heads or capital schemes, in accordance with (4) below in order to maintain budget provisions in line with the service levels required.

Directors:

- (i) may exercise powers delegated to them to enter into new financial commitments, including commitments relating to recruitment and remuneration of staff where such posts have been approved in to the council's establishment list or approval has been given for the appointment of temporary staffing by the Chief Executive, but **only where adequate provision has been made** in the revenue budget or capital programme and where the revenue consequences for future financial years are in accordance with (6) below.
- (ii) shall provide any additional information the Director of Resources and Deputy Chief Executive may require.

(3) **Variances from Budget**

The Director of Resources and Deputy Chief Executive is responsible

- (i) for reporting significant variances to the Policy and Finance Committee where a Director fails to take action under (4) to (6) below
- (ii) for agreeing annually:
  - (a) a list of expenditure proposals for which revenue budget provision had been made in the previous year and for which the particular goods or services had not been supplied before the financial year end.
  - (b) a list of expenditure proposals on capital schemes for which provision had been made in the capital programme for the previous year but which was under or overspent.

#### (4) Virements Between Budgets

Subject to appropriate consultation with the Director of Resources and Deputy Chief Executive, budget allocations may be moved between revenue budget heads (including contingency provisions) for the purpose of maintaining approved service levels, in accordance with the following scheme of virements:

##### (i) Revenue Budgets

All requests must be approved by the Service Director and also the Director of Resources and Deputy Chief Executive. Further approval from committees must also be given in accordance with the details shown below

Over £10,000                      also by the Service Committee. If the request is between Service Committees, then the approving Committee must be the committee offering up the available budget.

Over £25,000                      also by Policy and Finance Committee

##### (ii) Capital Budgets

Any request for virement between capital schemes must be approved by the service committee and Policy and Finance Committee.

No virement can take place between a revenue and a capital budget.

##### (iii) Virement Requests

Unless in circumstances seen as exceptional by the Director of Resources and Deputy Chief Executive:

- approval will only be given to requests for virements made prior to the commitment of any expenditure. Virements should not be used as a retrospective tool.
- virements will not normally be approved from budgets in respect of direct employee costs.
- virements will only be considered from income budgets once the full year income budget has been achieved or is certain of being achieved (i.e. through written grant approvals).
- virements will not be approved in respect of monies set aside in earmarked reserves.

In making any virement decision, due regard shall be had to any budget implications for future financial years.

(5) Supplementary Estimates

(i) Revenue expenditure

Where no provision currently exists in the revenue budget, or where the provision made for an existing budget head is insufficient and a virement is not available under (4) above, then new or additional budget provision may only be established with the approval of the Policy and Finance Committee and in making any such decision, shall have due regard to any budget implications for future financial years.

Any request for a supplementary estimate must only be made by the relevant Service Director and with approval of the Director of Resources and Deputy Chief Executive, and must first be requested from the service committee, with a reference then to be made to Policy and Finance Committee for approval.

Any identified areas of funding in support of a request for a supplementary estimate must be made clear.

(ii) Capital expenditure

Where no provision currently exists in the capital programme, or where an existing provision is insufficient and a virement is not available under (4) above, then, new or additional provision may only be established for the scheme with the approval of the Policy and Finance Committee, who in making any such decision, shall pay due regard to any implications for the capital programme or revenue budget in future financial years.

Any request for an additional approval must only be made by the relevant Service Director and with approval of the Director of Resources and Deputy Chief Executive, and must first be requested from the service committee, with a reference then to be made to Policy and Finance Committee for approval.

(iii) Partnership Expenditure and External Funding

Where no provision currently exists in the revenue budget or capital programme for specific projects or activities which are to be wholly or partly funded by external agencies or partners, then the above criteria for virements and supplementary estimates will apply to the value of the Council's net financial contribution to the revenue or capital cost of the project.

The Director of Resources and Deputy Chief Executive is empowered to adjust revenue budgets and capital programmes to reflect the gross value of all such arrangements and transactions.



Directors and Heads of Service must liaise with the Director of Resources and Deputy Chief Executive, and refer to Section 9 of these Regulations, **prior** to undertaking any bidding for external funding or setting up any partnerships.

**(6) Commitments of Revenue Expenditure Affecting Future Financial Years.**

The following arrangements shall apply in relation to the commitment of expenditure prior to the approval of the revenue budget for the financial year concerned:

- (i) Directors may commit expenditure affecting future financial years provided the estimated cost in real terms does not exceed the current year's budget provision and that the written consent of the Director of Resources and Deputy Chief Executive is obtained.
- (ii) Directors may only commit expenditure on new or extended services with the approval of the relevant Service Committee and Policy and Finance Committee.

**(7) Delegation**

Directors shall notify the Director of Resources and Deputy Chief Executive in writing of the names of any Officers in their department authorised to act on their behalf in relation to the specific responsibilities set out in this Section, together with specimen signatures and details of any limitation on the authority delegated to them.

**(8) Other Matters Affecting Budgets**

Directors are responsible for alerting the Director of Resources and Deputy Chief Executive of any issues with the potential to affect revenue or capital budgets or resources in the current year or future years, and where significant the Director of Resources and Deputy Chief Executive shall report such matters to the Policy and Finance Committee.

# Section 7: Procuring and Paying for Works, Supplies and Services

## WHY ARE THESE REGULATIONS IMPORTANT?

The letting of public contracts should be done with demonstrable transparency and in accordance with Council policies, including the Counter Fraud, Bribery and Corruption Policy Statement and Strategy. It is essential for maintaining public confidence that the Council and its Officers are seen to act with complete fairness and impartiality in the letting of contracts.

The Council has a statutory duty to achieve best value, partly through economy and efficiency. There is also a local performance indicator measuring and reporting on the time taken by the Council to pay its creditors. The Council's procedures should help to ensure that services obtain value for money from their purchasing arrangements.

These Regulations must be read in conjunction with the Council's Contract Procedure Rules and its Procurement Strategy.

### (1) Placing Orders for Works, Supplies and Services

- (i) Where, **over the anticipated lifetime of supply**, the estimated value of any works, supplies or services to be received by the Council exceeds £100,000 (excluding VAT), Directors shall invite tenders in accordance with the Contract Procedure Rules.
- (ii) Where, over the anticipated lifetime of supply, the estimated value of any works, supplies or services to be received by the Council is below £100,000 (excluding VAT), Directors may at their discretion invite tenders in accordance with the Contract Procedure Rules.
- (iii) In all other cases, Directors shall place orders, using the corporate purchasing system only, in accordance with arrangements determined by the Director of Resources and Deputy Chief Executive and set out in the Contract Procedure Rules. In accordance with the thresholds listed in the Contract Procedure Rules, a Contract where the estimated value is:
  - a) £10,000 or less may be made without written competitive quotations as long as the Contract is not part of a larger Contract. However, it must still be ensured that the best price is secured and value for money is maintained and as such it may be desirable to obtain quotes in order to gain that assurance.
  - b) over £10,000 but not exceeding £100,000 may be made after obtaining **at least three** written quotations. It is advised that a greater number of quotes may need to be sought in order to ensure that three as a minimum are returned.

- (iv) All invitations to quote must cover (but not exclusively) the following matters to ensure that the person(s) providing the quote are fully aware of their requirements should they be awarded the work, service or supply.
  - a) Detailed specification of works or goods required, including expected timelines.
  - b) Details of how the different quotes received will be compared (ie price only, or together with qualitative considerations).
  - c) Reference and link to the Council's Standard Terms and Conditions of Purchase.
  - d) Insurance Cover Requirements.

## (2) Other Contract Terms

Directors shall:

- (i) in consultation with the Director of Resources and Deputy Chief Executive include in every contract appropriate clauses to cover financial and insurance requirements, and to provide sufficient security for due performance.
- (ii) put in place adequate procedures for the effective cost control of all contracts, including regular contract management meetings.
- (iii) ensure the full involvement of the Head of Legal and Democratic Services and Procurement Assistant **prior** to commencement of any tender process.
- (iv) ensure that all officers are aware of the disclosure requirements in respect of conflicts of interests under Section 117 of the Local Government Act 1972.

## (3) Receipt of Works, Supplies and Services

Directors shall put in place adequate systems for verifying the performance of work or the receipt of supplies and services. In particular controls shall be established to ensure that:

- (i) work done or supplies and services received are as specified.
- (ii) quality or workmanship is of the required standard.
- (iii) appropriate entries are made in inventory, stock or other records.

(4) **Payment for Works, Supplies and Services**

- (i) Directors shall make adequate and effective arrangements approved by the Director of Resources and Deputy Chief Executive for checking and certifying invoices and other requests for payment without undue delay.
- (ii) Unless covered by (iii) below or where otherwise approved by the Director of Resources and Deputy Chief Executive, all payments shall be made by BACS/automated bank transfer or crossed cheque drawn on a bank account of the Council. Payments may only be made by direct debit or corporate credit card with the **prior** approval of the Director of Resources and Deputy Chief Executive.
- (iii) Minor items of expenditure, up to a limit set by the Director of Resources and Deputy Chief Executive, may be paid under petty cash procedures.
- (iv) Excluding the petty cash arrangements above no officer must use their own personal monies to procure works, supplies of services on behalf of the council, other than in instances of extreme emergency and with the approval of the relevant Director.

(5) **Delegation**

Directors shall notify the Director of Resources and Deputy Chief Executive in writing of the names of any Officers in their department authorised to act on their behalf in relation to ordering and paying for works, goods, or services, together with specimen signatures and details of any limitation on the authority delegated to them.

(6) **General**

- (i) Every Member and Officer engaged in contractual or purchasing decisions on behalf of the Council shall declare to the Head of Legal and Democratic Services any links or personal interests they may have with purchasers, suppliers and contractors, and shall comply with the provisions of the appropriate codes of conduct.
- (ii) Directors shall ensure that as far as is practicable the duties of ordering works, supplies or services, receiving them and certifying payment are not performed by the same Officer.

## Section 8: Work Carried Out for Others

### WHY ARE THESE REGULATIONS IMPORTANT?

Legislation enables the Council to provide a range of services to other bodies. Such work may help maintain economies of scale and existing expertise. It may also be helpful to share the Council's facilities, expertise and resources with others under partnership arrangements. Effective controls should be in place to ensure that any risks associated with such work are minimised and that the work falls within the Council's statutory powers

- (1) Financial Regulations apply equally to any service carried out by the Council on behalf of the County Council or any other authority, body or person, and Directors shall not set up partnership or other arrangements with external parties to operate in conflict with these Regulations as far as this Council's involvement is concerned.
- (2) Directors shall:
  - (i) properly assess the financial implications of the proposal **prior** to commitment following consultation with the Director of Resources and Deputy Chief Executive.
  - (ii) draw up contracts in consultation with the Head of Legal and Democratic Services, having regard to the Council's powers, relevant policies and protocols and in compliance with any insurance or other requirements of the Director of Resources and Deputy Chief Executive.

## Section 9: External Funding and Partnership Arrangements

### WHY ARE THESE REGULATIONS IMPORTANT?

Partnerships play a key role in delivering community strategies and in helping to promote and improve the well being of the borough. The Council works in partnership with others - public agencies, private companies, community groups and voluntary organisations - and its distinctive leadership role is to bring together the contributions of the various stakeholders. The Council will mobilise investment, bid for funds, champion the needs and harness the energies of local people and community organisations. It will be measured by what it achieves in partnership with others.

Partnerships can provide ways to access new resources and share risk. They can also lead to innovative and improved ways of delivering services whilst forging new relationships. Whilst external funding is a very important source of income, funding conditions need to be carefully considered to ensure they are compatible with the aims and objectives of the Council. In some instances, tight specifications may not be flexible enough to link to the authority's overall plan. Also, new ways of working can increase the Council's exposure to fraud and to irregularities in the operation of, for example, VAT, insurances, and pay.

#### (1) Bidding for External Funding

- (i) Directors shall seek external resources only to further the priorities and aims of the Council's Corporate Strategy.
- (ii) Before making a bid for resources which, if successful, would require any financial commitment from the Council, Directors shall ensure that appropriate budgets have been approved or earmarked in accordance with these Regulations.
- (iii) In working up bids, Directors shall use appropriate project appraisal processes to assess the viability of the project in terms of resources, staffing and expertise, to identify and assess all potential risks, and to ensure achievement of the required outcomes.
- (iv) Completion of any bidding application must be carried out in consultation with the Director of Resources and Deputy Chief Executive.

#### (2) Setting up Partnerships

- (i) Directors shall agree and accept formally in writing the roles and responsibilities of each of the partners involved in a partnership project before the project commences. Any initial proposals must first be reported to and considered by the council's Corporate Management Team.

- (ii) Where the Council is to be the lead partner, or the accountable body where other funds are involved, the responsibilities of the Council and the obligations of the various partners are to be clearly defined, understood, and documented through the involvement of the Director of Resources and Deputy Chief Executive and the Head of Legal and Democratic Services prior to commencement of the project. The Council will only enter into such arrangements where the council has a direct interest in the partnership.
- (iii) Directors shall consult the Director of Resources and Deputy Chief Executive on:
  - (a) any financial control, insurance, VAT implications and audit requirements to be incorporated in the partnership arrangements.
  - (b) the overall financial implications for the Council
- (iv) Prior to entering into any commitment, the relevant Director shall ensure that any match funding or other financial obligations of the Council are provided for within revenue or capital programmes and that arrangements are made for future years' financial provisions to reflect these obligations. This should include any audit and other consequential fees as appropriate.
- (v) Unless otherwise approved by the Director of Resources and Deputy Chief Executive in writing, where the Council is to act as accountable body, banking arrangements will be through the Council's main bank account and all transactions will be processed through the Council's financial systems.

(3) **Working with Partners**

- (i) **These Financial Regulations and the Council's Contract Procedure Rules shall apply equally to any orders for works, goods or services which are the responsibility of the Council under the partnership arrangements.**
- (ii) The relevant Director shall comply with any key conditions of funding and any statutory requirements.
- (iii) Any variation in resources to be contributed by the Council, or in the overall resources of the partnership where the Council is the accountable body, shall be dealt with in the same way as other budget variations as set out in Section 6 (Budgetary Control)
- (iv) The relevant Director shall ensure that any financial control, insurance and audit requirements of the partnership are met.
- (v) The relevant Director shall communicate regularly with the other partners throughout the project so that problems are identified and shared to achieve their successful resolution.

(4) **Delegation**

Directors shall notify the Director of Resources and Deputy Chief Executive in writing of the names of any Officers in their department authorised to act on their behalf in relation to the specific responsibilities set out in this Section, together with specimen signatures and details of any limitation on the authority delegated to them.



## Section 10: Income

### WHY ARE THESE REGULATIONS IMPORTANT?

It is essential that all income due to the Council is identified, collected, receipted and banked promptly. To achieve this it is necessary to put effective income systems in place. It is preferable to obtain income in advance of supplying goods or services as this improves the authority's cash flow and also avoids the time and cost involved in administering debts.

#### (1) General

Directors shall implement arrangements made by them under this Section only with the approval of the Director of Resources and Deputy Chief Executive.

#### (2) Prompt Identification of Sums Due to the Council

Directors shall make adequate and effective arrangements for the prompt identification of all sums due to the Council.

#### (3) Prompt Recording in the Council's Accounts of all Sums Due

- (i) Directors shall make adequate and effective arrangements for recording all sums due in the Council's accounts.
- (ii) Accounts for sums due may only be raised on the Council's corporate Sundry Debtors system unless alternative arrangements have been approved in writing by the Director of Resources and Deputy Chief Executive.

#### (4) Collection and Receipting of all Income

All income received by the Council must be acknowledged by the issue of an official receipt or by another approved method indicating payment has been received. Preference must always be given to collecting sums due through the raising of invoices through the corporate Sundry Debtors system where possible.

All money received by an officer on behalf of the Council, or the Council in its accountable body role, must be paid to the Council's bank account as the Director of Resources and Deputy Chief Executive may determine and at intervals taking in to account the security of the premises. No deductions are to be made from such monies and personal cheques are not to be cashed out of monies held on behalf of the Council. Any refunds must be made only through the council's official payments system, unless agreed by the Director of Resources and Deputy Chief Executive.

Arrangements for opening incoming mail must ensure that any money received is immediately recorded and paid in to the cash office.

The council's cash handling procedures shall be followed by all officers.

Directors shall make adequate and effective arrangements for the collection and receipting of all income and for the security of all cash and other valuables having regard to agreed insurance limits for locked safes.

(5) **Control of Tickets and Receipts**

Official receipt books, tickets, tokens, etc., shall be ordered, controlled and issued only under arrangements approved by the Director of Resources and Deputy Chief Executive.

(6) **Banking of Income**

The Director of Resources and Deputy Chief Executive shall make arrangements for the prompt and secure transfer of cash from the Council's offices to the Council's bankers.

(7) **Reconciliation of Income**

Directors shall make adequate and effective arrangements for the sums collected and banked to be reconciled with the records of sums due. Such records and ICT systems will also be reconciled to the corporate accounting system.

(8) **Debt Recovery**

In all cases Directors shall take prompt and appropriate actions to recover all sums overdue to the Council and ensure that the corporate debt recovery policy is followed.

(9) **Writing off Sums Due**

(i) Directors are responsible for recommending the write off of irrecoverable debts to the Director of Resources and Deputy Chief Executive and for ensuring that the corporate debt write-off policy is followed.

(ii) Where an individual debtor owes the Council no more than £5,000, the Director of Resources and Deputy Chief Executive may approve the write off of that debt where there is satisfactory evidence that it is irrecoverable. In any other case, the debt may be written off only with the approval of the Policy and Finance Committee.

(10) **Reviews of Fees and Charges**

Directors shall, in consultation with the Director of Resources and Deputy Chief Executive, review all fees and charges at least annually in accordance with guidelines approved by the Policy and Finance Committee. On completion of each

review, the relevant schedule of proposed fees and charges shall be presented to the appropriate Service Committee for approval.

(11) **Segregation of Duties**

The duty of providing information, calculating, checking and recording sums due to or from the Council shall be separated as completely as possible from the duty of collecting such sums.

## Section 11: Value Added Tax

### WHY ARE THESE REGULATIONS IMPORTANT?

Value Added Tax (VAT) is a tax applied to many of the goods and services the Council either buys in or supplies to others. VAT therefore impacts on many of the Council's financial transactions. Whilst generally speaking the Council is able to reclaim the VAT it pays on buying in goods and services, this ability is limited in relation to certain types of services made by the Council. VAT is a very complex tax, particularly where it relates to land and property transactions and partnership arrangements. It is essential that the VAT implications of all major projects, partnership arrangements and land and property transactions be evaluated well in advance of commitments being made. If this is not done the Council could be faced with a substantial irrecoverable VAT bill that is both unplanned and unbudgeted. HM Revenue & Customs also have the power to impose penalties (fines) for late or non-compliance with VAT rules.

- (1) The Director of Resources and Deputy Chief Executive is responsible for the determination of all arrangements for the collection, recording, payment and recovery of VAT.
- (2) The Director of Resources and Deputy Chief Executive shall:
  - (i) maintain complete and accurate accounting records of all the Council's VAT transactions.
  - (ii) submit the Council's VAT return to HM Revenue and Customs monthly in accordance with statutory deadlines.
  - (iii) prepare the Council's partial exemption calculation as at the end of each financial year and monitor the Council's partial exemption position.
  - (iv) conduct all negotiations with HM Revenue and Customs in respect of VAT matters affecting the Council.
  - (v) provide guidance, advice, and training to Council staff on all aspects of VAT as they affect the Council.
  - (vi) publish and regularly update appropriate VAT guidance notes on the Council's intranet.

(3) Directors shall:

- (i) properly account for VAT on all transactions under arrangements determined by the Director of Resources and Deputy Chief Executive.
- (ii) consult the Director of Resources and Deputy Chief Executive in all cases where the VAT treatment of any transaction is unclear so that the matter can be reviewed, and appropriate treatment determined.
- (iii) consult the Director of Resources and Deputy Chief Executive in all cases where new projects, schemes or services are proposed, well in advance of commitments being made, so that any impact on the Council's VAT position can be assessed and any necessary action taken to protect the Council's VAT recovery position.
- (iv) co-operate with any VAT inspector and give access at all reasonable times to premises, personnel, documents and assets which they consider necessary for the purposes of their work.

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### Examples of Activity with Potential VAT Implications

Examples of the types of new activity that could have an impact on the Council's VAT position are shown below. However, this list is not exhaustive, and consultation should take place when any new or innovative scheme is proposed: -

- a new service
- a significant extension to an existing service
- a capital new-build scheme
- a land or property transaction, including any involving a land exchange
- a new or extended partnership arrangement
- a scheme involving third party funding
- an agency arrangement
- any scheme where there is consideration in kind
- a project where the council is to act as accountable body, or project manager
- a new capital scheme in a service area where a large proportion of income is exempt from VAT (i.e. leisure services)

## Section 12: Banking and Cheques

### WHY ARE THESE REGULATIONS IMPORTANT?

The Council has a duty to ensure that all monies are properly safeguarded and only utilised for authorised purposes. It is therefore necessary to have controls to ensure the proper authorisation and control of all bank accounts, all payments made from them and all income deposited.

#### (1) Operation of Bank Accounts

- (i) The Director of Resources and Deputy Chief Executive is responsible for opening, closing and operating all bank accounts and related facilities in the Council's name.
- (ii) All communications with the Council's bankers concerning its bank accounts and any changes in banking arrangements shall be made under arrangements approved by the Director of Resources and Deputy Chief Executive.
- (iii) No bank accounts shall be opened in any name other than the Council's name, unless approved in writing by the Director of Resources and Deputy Chief Executive. The signatories on any such approved bank accounts must also be approved by the Director of Resources and Deputy Chief Executive in writing.

#### (2) Authorisation of Signatories

Only Officers personally mandated by the Director of Resources and Deputy Chief Executive and approved by the Policy and Finance Committee may sign cheques and other documents transferring funds out of the Council's bank accounts.

#### (3) Payments from Council Bank Accounts

- (i) All payments from the Council's bank accounts shall be, so far as is practicable, by BACS/automated bank transfer or crossed cheque drawn on a bank account of the Council but the Director of Resources and Deputy Chief Executive may exclude from this regulation such payments as may be considered appropriate from time to time.
- (ii) No payments shall be made from the Council's bank accounts unless approved personally by a signatory authorised in accordance with (2) above.

#### (4) Custody of Cheques

- (i) All cheques and related stationery shall be ordered and controlled by the Director of Resources and Deputy Chief Executive.

(ii) The safe custody and issue of cheques and related stationery shall be carried out under arrangements made by the Director of Resources and Deputy Chief Executive.

(5) **Banking of Income**

The Director of Resources and Deputy Chief Executive shall make arrangements for the prompt and secure transfer of cash from the Council's offices and facilities to the Council's bankers.

(6) **Reconciliation**

The Director of Resources and Deputy Chief Executive shall regularly reconcile the Council's bank accounts with the accounting records.

## Section 13: Assets

### WHY ARE THESE REGULATIONS IMPORTANT?

The authority holds assets in the form of land and buildings, fixed plant, vehicles and machinery, furniture and equipment, software and data, cash and other items of value such as stocks and stores, tickets and vouchers. It is important that assets are used efficiently in service delivery, that they are adequately insured and that there are arrangements for the security of both assets and information required for service operations. Up to date records are a prerequisite for sound asset management. See also Sections 14 (Computer Systems) and 15 (Insurances).

#### 1) Proper Use of the Council's Resources

Resources are to be used solely for the purposes of the authority unless authorised otherwise by the Council and are to be properly accounted for.

#### 2) Asset Register

The Chief Executive is responsible, in consultation with other Directors, for the compilation and maintenance of an asset register covering land and property and other fixed assets.

#### 3) Inventories

(i) Each Director is responsible for maintaining an inventory of moveable assets under procedures determined by the Director of Resources and Deputy Chief Executive

(ii) Inventories are to be reviewed at least once each year and an updated copy supplied to the Director of Resources and Deputy Chief Executive.

#### 4) Security

Directors shall make proper arrangements for:

(i) the security of all buildings and other assets under their control

(ii) the safe custody of all documents held as security.

#### 5) Disposal of Assets

The Council has a duty to obtain the best price reasonably obtainable when any assets are disposed of.



The Head of Legal and Democratic Services may approve the disposal of any land and property below the value of £50,000. Approval must be sought from the relevant service committee and Policy and Finance Committee for the disposal of any land and property of £50,000 or above.

The Director of Resources and Deputy Chief Executive must also be consulted on any proposed method of disposal for any assets in order to ensure that such methods meet the best interests of the Council and would maximise any financial return to the Council.

Each Director is responsible for ensuring that asset disposals are in accordance with these procedures.

(6) **Receipt, Control and Custody of Stocks and Stores**

Directors shall make adequate and effective arrangements for the custody, care and physical control of all stocks and stores in their departments.

(7) **Stocks and Stores Records**

(i) In consultation with the Director of Resources and Deputy Chief Executive, Directors shall maintain adequate records of all issues and other movements of stocks and stores

(ii) Directors shall provide to the Director of Resources and Deputy Chief Executive each year a stock certificate detailing stocks and stores in hand at 31 March.

(8) **Maintenance of Stocks**

(i) Directors shall maintain stocks at reasonable levels and subject them to a regular independent physical check

(ii) All discrepancies shall be investigated, pursued to a satisfactory conclusion and removed from the authority's records by making stock adjustments as necessary. Gains and losses resulting from stock adjustments shall only be written off or adjusted in the records under arrangements approved by the Director of Resources and Deputy Chief Executive.

(9) **Disposal of Surplus, Obsolete or Redundant Stocks**

Directors shall ensure that all stocks and stores no longer required are disposed of economically under arrangements approved by the Director of Resources and Deputy Chief Executive.

(10) Delegation

Directors shall notify the Director of Resources and Deputy Chief Executive in writing of the names of any Officers in their department authorised to sign stock certificates and other related matters on their behalf, together with specimen signatures and details of any limitation on the authority delegated to them.

## Section 14: Computer Systems

### WHY ARE THESE REGULATIONS IMPORTANT?

A very high reliance is placed on computer systems for all aspects of the Council's business, including financial and management information. Systems therefore need to be fit for purpose, well managed and secure. The information stored must be accurate, the systems and the supporting infrastructures secure, and procedures sound and well administered.

- (1) New computer systems and changes to existing systems shall only be introduced with the approval of the ICT Manager and, for financial systems or those that interact with such systems, with the additional approval of the Director of Resources and Deputy Chief Executive.
- (2) The Head of Financial Services, together with the ICT Manager shall:
  - (i) ensure that any new or significantly changed system is in accordance with the Council's ICT strategy.
  - (ii) assist in the selection of all new computer systems, manage effectively the technical process of implementation and where necessary assist Directors in ensuring that all staff are properly trained in their use.
  - (iii) ensure that the Council's infrastructure, systems and data are secure.
  - (iv) make proper arrangements to protect central computer equipment against loss or damage through theft or misuse.
  - (v) put in place a documented and tested disaster recovery system and review it regularly.
  - (vi) issue mandatory standards and guidelines governing the use of all computer systems and monitor their use to ensure that they are adhered to.
  - (vii) make proper arrangements to dispose of redundant ICT equipment securely.
- (3) Directors shall:
  - (i) ensure that computer systems are fit for the purpose of their business function.
  - (ii) make staff aware of and ensure that they comply with the Council's ICT standards.

- (iii) train all staff in the proper and effective operation of any computer systems they are required to use and ensure that system administrators/system champions are appointed, trained and managed.
  - (iv) restrict user access to systems and data held on computer systems as appropriate.
  - (v) ensure that processing is genuine, complete, accurate and timely and that an audit trail exists to original documentation.
  - (vi) ensure that information generated by computer systems is accurate and complete and that it is communicated to appropriate managers on a timely basis.
  - (vii) put in place appropriate and effective contingency arrangements to maintain services in the event of any potential computer failure.
  - (viii) register any personal information in accordance with data protection legislation and make staff aware of their responsibilities under the relevant law.
  - (ix) make proper arrangements to protect departmental computer equipment against loss or damage through theft or misuse.
  - (x) comply with data protection and GDPR, computer misuse, software licensing, copyright, design and patent legislation and any other relevant legislation, and in particular ensure that only software that is properly acquired is installed and used on computers.
- (4) **Security of Information**

Directors shall maintain proper security, privacy and use of information held in computers and all other recording systems, including manual systems, under their control and ensure all employees are aware of and comply with the Council's Information Governance Framework and associated policies.

## Section 15: Insurances

### WHY ARE THESE REGULATIONS IMPORTANT?

The provision of insurance cover is one of the major methods of responding to corporate and service risks identified under the Council's risk management arrangements (see Section 16). Cover can be arranged either externally (with major insurance companies) or through an internal insurance pool. Accurate record keeping and timely provision of information are essential if the Council's insurance cover is to be effective. This Section should be read in conjunction with that relating to Risk Management.

- (1) The Director of Resources and Deputy Chief Executive is responsible for:
  - (i) effecting all insurance cover on a corporate basis, through external insurance or through internal self-insurance arrangements as considered appropriate.
  - (ii) negotiating all claims, in consultation with relevant Directors where necessary.
- (2) Directors shall notify the Director of Resources and Deputy Chief Executive immediately in writing:
  - (i) of all new risks, properties, vehicles or other assets that require insurance.
  - (ii) of any alterations to such risks or assets affecting existing insurances.
  - (iii) should any of the authority's assets be damaged, lost or stolen.
  - (iv) of any loss, liability, damage or personal injury that may lead to a claim against the authority.

and shall provide any related information or explanation required within time scales determined by the Director of Resources and Deputy Chief Executive.
- (3) Directors shall ensure that no employee or other person covered by the authority's insurances admits liability (orally or in writing) or makes any offer to pay compensation, because this may prejudice a proper assessment of the Council's liability.
- (4) Directors shall maintain proper records relating to insurances effected by the authority, under arrangements approved by the Director of Resources and Deputy Chief Executive.
- (5) Directors shall consult the Director of Resources and Deputy Chief Executive and seek legal advice from the Head of Legal and Democratic Services on the terms of any indemnity that the authority is requested to give.

- (6) Directors shall consult the Director of Resources and Deputy Chief Executive to determine the minimum level of insurance cover required of any person or body (including all Council contractors) to indemnify the Council or to effect insurance cover in accordance with the Council's requirements.
- (7) The following information provides guidance on the insurance requirements that should be considered.
- (8) As a guide, **the minimum levels of insurance that should be sought** are as shown below. However, as outlined in the bullet points below, consideration should be given to the level of risk in respect of the contract (so whether a higher level of cover may need to be requested) and also the additional types of insurance that may need to be requested based on the nature of the contract:

Type of Insurance	Level of Cover
Public Liability Insurance	£5 million
Employers Liability ( legal requirement)	£5 million
Professional Indemnity Insurance (where required due to nature of the work):	£2 million

- **Public Liability Insurance** (sometimes known as third party liability insurance) – all requests for quotes, tenders and contracts for the provision of services and works, whether above or below the tender threshold, should contain a requirement for the contractor to provide public liability insurance. As a minimum the Council would generally require cover of £10,000,000 for each and every claim.

However, for relatively lower risk activities it may be appropriate to request cover of £5,000,000 for each and every claim. A risk assessment must be undertaken by the service in order to justify to the Director of Resources and Deputy Chief Executive a limit below the general requirement for £10,000,000 and must not be influenced by the contractors/service providers ability or willingness to pay the premium required for the appropriate level of insurance.

- **Employer's Liability Insurance:** a contractor is required by law to have this cover. The legal minimum requirement is for £5,000,000 for each and every claim. If the contractor does not have such insurance, they are in breach of the law. As with Employer's Liability insurance, there is a legal obligation for a contractor to have motor insurance.
- **Professional Indemnity Insurance:** a requirement for such insurance will need to be included in a contract where the contractor is providing professional services e.g. architectural services. The amount of cover required of the contractor needs to be assessed in relation to the potential exposure for the Council if the contractor is negligent in providing the services. The cover is provided for an aggregate amount of claims during

the year. A risk assessment must be undertaken by the service in order to justify the required level of insurance to the Director of Resources and Deputy Chief Executive.

Examples of the types of services where you should be asking for this type of insurance to be in place are professional services, including expert advice and consultancy graphic design, architectural services, training in sensitive areas such as first aid, dealing with confidential customer information, freelancer, consultant, or someone providing services on a self-employed basis.

- **Product liability Insurance:** you may need to include a requirement for this insurance where the council could be exposed to liability for defective products sold or supplied. A risk assessment must be undertaken by the service in order to justify the required level of insurance to the Director of Resources and Deputy Chief Executive.
- **Cyber Insurance:** depending on the nature of the work being undertaken you may need to include a requirement for Cyber Insurance. Cyber insurance can help an organisation become operational again should something cyber-related happen. Minimising business disruption and providing financial protection during an incident, cyber insurance may help with any legal and regulatory actions after an incident. Again, A risk assessment must be undertaken by the service in order to justify the required level of insurance to the Director of Resources and Deputy Chief Executive.

## Section 16: Risk Management

### WHY ARE THESE REGULATIONS IMPORTANT?

The Council faces numerous risks: to people (including its employees), to property, to its reputation and to continuity of service delivery. Risk is the threat that an event or action will adversely affect the Council's ability to achieve its objectives and to successfully execute its strategies. This will include both external and internal risks. Risk Management is the process by which risks are identified, evaluated and controlled. Risk management seeks to protect the Council and enable us to achieve our stated aims and objectives. It also seeks to maximise the rewards that can be gained through effectively managing risk. It is the responsibility of the Accounts and Audit Committee to approve the Council's risk management policy and strategy and to promote a culture of risk management awareness throughout the organisation.

This Section should be read in conjunction with that relating to Insurance (see Section 15), which is just one tool used in the control of organisational risk.

- (1) The Accounts and Audit Committee shall approve and promote the authority's corporate risk management policy and strategy.
- (2) The Director of Resources and Deputy Chief Executive shall:
  - (i) develop risk management processes and procedures to assist in the identification, assessment, reduction and control of material risks
  - (ii) undertake regular monitoring and review of the corporate and service arrangements for effective risk management.
- (3) Directors are responsible:
  - (i) for risk management within all areas under their control, having regard to appropriate advice from the Director of Resources and Deputy Chief Executive.
  - (ii) for carrying out regular reviews of risk, risk reduction strategies and the operation of appropriate controls (including business continuity plans) within their departments.
- (4) Directors shall consult the Director of Resources and Deputy Chief Executive and seek legal advice from the Head of Legal and Democratic Services on the terms of any indemnity that the authority is requested to give.
- (5) Directors shall promptly notify the Director of Resources and Deputy Chief Executive of all new risks that are material, as they are identified.



## Section 17: Internal Audit

### WHY ARE THESE REGULATIONS IMPORTANT?

The requirement for an internal audit function for local authorities is implied by section 151 of the Local Government Act 1972, which requires that authorities “make arrangements for the proper administration of their financial affairs”. The Accounts and Audit Regulations 2015 more specifically require that a “relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control”.

Accordingly, internal audit provides one aspect of an independent and objective assurance in the review of the system of internal control as a contribution to the proper, economic, efficient and effective use of resources. In fulfilling this responsibility the internal audit service comply with best practice as set out in the Public Sector Internal Audit Standards and the associated CIPFA Local Government Application Note

- (1) The Director of Resources and Deputy Chief Executive shall ensure that the internal audit service is independent in its planning and operation.
- (2) The Director of Resources and Deputy Chief Executive or their authorised representative shall have authority to enter at all reasonable times any offices, premises or land under the control of the Council and shall have unrestricted access to all records, documents and correspondence relating to any matter under consideration, without limitation.
- (3) All staff shall provide such information and explanations as the Director of Resources and Deputy Chief Executive considers necessary and shall produce upon demand cash, stores, documents or other property of the Council under their control.
- (4) Directors, Heads of Service and other staff shall immediately notify the internal audit service on behalf of the Director of Resources and Deputy Chief Executive upon discovery or suspicion of any financial irregularity, whether affecting cash, stores, property, financial records or otherwise. The Director of Resources and Deputy Chief Executive shall notify the Chief Executive in all significant cases.
- (5) The Council sets out in policy documents its approach to fraud and corruption and to “whistleblowing”.
- (6) The internal audit service has direct access to the Chief Executive, to all levels of management and to elected Members.

## Section 18: External Audit and Inspection

### WHY ARE THESE REGULATIONS IMPORTANT?

The basic duties of the external auditor are governed by statute. In fulfilling their responsibilities the external auditor works to a set code of audit practice.

The authority may from time to time also be subject to audit, inspection or investigation by various other external bodies. Government department inspectorates and bodies such as HM Revenue and Customs have statutory rights of access. Rights of access are also sometimes granted under contractual arrangements, including partnerships where the Council is not the lead body. It is important that all Officers of the Council respond to external scrutiny in a timely, professional and helpful manner.

- (1) The Director of Resources and Deputy Chief Executive shall facilitate the coordination of the work of internal and external audit together with ensuring appropriate consideration of external audit reports by management and/or Members.
- (2) Co-ordination of all other inspection and independent review work shall be the responsibility of the relevant Director.
- (3) Directors shall give external auditors and inspectors access at all reasonable times to premises, personnel, documents and assets which they consider necessary for the purposes of their work.

# Section 19: Treasury Management and Leasing

## WHY ARE THESE REGULATIONS IMPORTANT?

Treasury Management is in place to provide assurance that the authority's money and overall cash flow are properly managed, in a way that balances risk with return but with overriding consideration being given to the security of investments.

The signing of leases and other forms of credit can have a wider financial impact than just the rental payments. It is therefore necessary that the Director of Resources and Deputy Chief Executive be given the opportunity to evaluate the costs of any potential agreement before it is legally binding.

### (1) General

The Director of Resources and Deputy Chief Executive is responsible for all investment, borrowing and leasing undertaken in the name of this authority.

### (2) Treasury Management

The Director of Resources and Deputy Chief Executive shall:

- (i) prepare annually a Treasury Management Policies and Practices document covering all aspects of treasury management for consideration by the Policy and Finance Committee and recommendation to Full Council
- (ii) prepare annually a Capital and Treasury Management Strategy (which includes the Investment Strategy) setting out the Council's strategy for consideration and approval by the Policy and Finance Committee and recommendation to Full Council.
- (iii) recommend to Full Council before the commencement of each financial year a range of Prudential Indicators, including borrowing limits, to be set for that financial year in accordance with statute and the CIPFA Prudential Code.
- (iv) provide regular treasury management monitoring reports to Policy and Finance Committee
- (v) arrange the borrowing and investments of the authority in such a manner as to comply with the CIPFA Code of Practice on Treasury Management and the authority's Treasury Management Policy Statement and its annual Strategy
- (vi) make all investments, borrowings and other financing transactions only in the name of the authority or in the name of nominees approved by Full Council.

(3) **Leasing and Similar Arrangements**

Leasing and other similar arrangements, including new or extended leases of land and property, may only be entered into with the written consent of the Director of Resources and Deputy Chief Executive. Such arrangements may be defined for this purpose as any lease, contract hire or other contract or series of contracts under which the use of an asset is obtained in exchange for a series of payments which extend beyond the end of the following financial year.

(4) **Delegation**

The Director of Resources and Deputy Chief Executive shall maintain in writing a list of the names of any Officers in their department authorised to act on their behalf in relation to the specific responsibilities set out in this Section, together with specimen signatures and details of any limitation on the authority delegated to them.

# Section 20: Pay and Conditions of Employment

## WHY ARE THESE REGULATIONS IMPORTANT?

Staffing costs are the largest single item of expenditure for most Council services. It is therefore important that payments are accurate, timely, made only where they are due and that payments accord with individuals' conditions of employment. It is also important that all payments are accurately and completely recorded and accounted for and that Members' allowances are paid in accordance with the scheme adopted by Full Council.

Like all organisations, the Council is responsible for ensuring its tax affairs are in order. Tax issues are often very complex and the penalties for incorrectly accounting for tax can be severe. It is therefore important for all Officers to be aware of their role.

### (1) General

Terms and conditions of employment are to be determined by the Council and the Personnel Committee. The Director of Resources and Deputy Chief Executive is responsible for the administration of all arrangements for the payment of salaries, wages, pensions, and car loans to eligible employees, travel and subsistence claims and other emoluments to existing and former employees, and for all related matters.

### (2) Deductions from Pay

The Director of Resources and Deputy Chief Executive shall make proper arrangements for all statutory and other deductions from pay, including tax, national insurance and pension contributions, and payment of such sums to the bodies concerned.

### (3) Terms of Employment

Directors, in consultation as necessary with the Head of Human Resources, shall promptly notify the Director of Resources and Deputy Chief Executive of:

- (i) the terms and conditions applying to new contracts of employment.
- (ii) any changes or events affecting the salaries, wages or emoluments of the Council's employees.
- (iii) all resignations, retirements and terminations of employment.

(4) **Provision of Information**

Directors shall provide to the Director of Resources and Deputy Chief Executive:

- (i) all relevant information, including notifications of sickness absence, in an agreed format and within agreed time scales to enable the prompt and accurate payment of all elements of pay.
- (ii) notification of the impending departure of any employee involved with the custody of cash or stores.

(5) **Members' Allowances**

Payments to elected Members of the Council shall be made by the Director of Resources and Deputy Chief Executive in accordance with the Council's approved scheme.

(6) **Delegation**

Directors shall notify the Director of Resources and Deputy Chief Executive in writing of the names of any Officers in their department authorised to act on their behalf in relation to the specific responsibilities set out in this Section, together with specimen signatures and details of any limitation on the authority delegated to them.

## Section 21: Reports to Members

### WHY ARE THESE REGULATIONS IMPORTANT?

New and changing policies of the Council result from consideration of reports, either from Members or Officers. Policies could therefore be set on the basis of insufficient or misleading information if both the financial and risk management implications have not been considered, and if commitments are made these could lead to financial difficulties for the Council.

- (1) Reports shall only be put before the Council, Committees, or Working Groups if a risk assessment on Resources, Technical, Environmental, Legal, Political, reputational, Equality and Diversity issues for the Council have been considered and presented fairly in the report. Informal advice to Members shall also have regard to any significant financial or legal implications.
- (2) Consultation shall take place as appropriate between the authors of reports, the Director of Resources and Deputy Chief Executive and any other Directors affected, in good time for any financial, risk management and legal implications to be properly identified.
- (3) Where there are no financial risk management or legal implications or they are negligible, the report shall say so.

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### Examples of proposals with potential financial implications

*Broadly speaking any actual or proposed action or decision that affects the Council's finances in any way has a financial implication.*

*Listed below are examples of actions or decisions that are likely to have a financial implication. However, this list is not exhaustive, and it should be borne in mind that other areas of action or decision will undoubtedly have financial implications too.*

- *Anything that affects the current year's budget or capital programme, for example:*
  - *a new service*
  - *an improved service level*
  - *cessation of a service*
  - *a reduction in service level*
  - *a new capital project*

- *Anything that affects the budget or capital programme of future years, for example:*
  - *ongoing net cost of a new or improved service*
  - *ongoing net revenue cost of a new capital project*
  - *reduced ongoing effect of service cessation or reduction*
  - *reduced ongoing effect of the sale or disposal of a capital asset*
- *Anything that affects the Council's level of income, for example:*
  - *an increase or reduction in charges*
  - *introduction of a charge for a service currently provided free*
  - *free provision of a service currently provided at a charge*
- *Anything that affects the Council's ability to recover VAT, for example:*
  - *provision of a new exempt or partly exempt service*
  - *a new capital project or existing capital asset to be used for exempt or partly exempt purposes*
  - *transfer of a service or undertaking to another body*
- *Anything that affects the Council's entitlement to government grant, for example:*
  - *action which may result in an increase or reduction of grant entitlement*
- *Anything that enables the Council to attract outside funding from any source, for example:*
  - *a new partnership*
  - *a new third party funding arrangement*
  - *a new agency arrangement*
- *Anything that could potentially expose the Council to legal action, government surcharge or other financial penalty, for example:*
  - *an action which could be subject to legal challenge*
  - *an action which could lead to fines or penalties being imposed on the Council*
- *Any action that may result in the payment of redundancy or other staff severance costs, for example: -*
  - *cessation of a service leading to a surplus of staff*
  - *reduction in a service level leading to a surplus of staff*
  - *externalisation of a service (including where TUPE applies)*



- *Any action that would affect the market value of a Council asset, for example:*
  - *a reduction in the maintenance level of an asset leading to a lower asset value*
  
- *Any action likely to increase the Council's insurance costs, for example:*
  - *the use of a Council asset for what is perceived to be a higher risk purpose*
  - *a worsening claims record*

# Glossary

## Asset Register

A detailed listing of land, buildings, vehicles and major items of plant and equipment (assets). Asset registers are important because they enable an effective assessment of the management of assets to be made through a comprehensive record of attributes. They are also a useful basis for arranging appropriate insurance cover and substantiating insurance claims in the event of fire, theft or other loss.

## Budget

A statement expressing the Council's policies and service levels in financial terms for a particular financial year. In its broadest sense it includes both the revenue budget and the capital programme and any authorised amendments to them. It does not however include the forward financial forecast, which is for financial planning purposes only.

## Budget Book

The publication in which the Council sets out its budget for a particular financial year.

## Budgetary Control

The continual review of expenditure and income, both revenue and capital, against planned levels of expenditure and income to help ensure that service objectives are achieved and the overall resources of the Council are not over or underspent. This process is aided by the use of budget profiles.

## Budget Provision

The amount approved by the Council for a particular budget head.

## Capital Contributions

Sums contributed by external persons and bodies towards the cost of capital schemes to be carried out by the Council. These can derive from planning agreements with developers in the form of S106 agreements but also include sums recovered from or contributed by third parties.

## Capital Expenditure

This generally relates to expenditure on the acquisition or enhancement of fixed assets which will be of use or benefit to the authority in providing its services for more than one year. It also includes grants to other persons and bodies for spending by them on similar purposes.

## Capital Programme

The Council's financial plan covering capital schemes and expenditure proposals for the current year and a number of future years. It also provides estimates of the capital resources available to finance the programme and a statement of any under- or over-programming.

### Capital Receipts

The proceeds from the disposal of land and other assets which are available to finance new capital expenditure. Statute prevents capital receipts being used to finance revenue expenditure.

### Capital Resources

The resources earmarked either by statute or by the Council to meet the cost of capital expenditure instead of charging the cost directly to revenue. The definition covers borrowing, capital receipts, and grants and contributions from external persons and bodies given for capital purposes. The Council may also contribute revenue resources to the financing of capital expenditure, and for as long as these are included in the capital programme, they are regarded similarly as capital resources.

### Capital and Treasury Management Strategy

The capital and treasury management strategy sets out the long-term context in which capital expenditure and investment decisions are made and gives due consideration to both risk and reward and impact on the achievement of priority outcomes. It also sets out the treasury management activities to be adopted for a particular financial year as approved by the Policy and Finance Committee and Full Council within the parameters set by the Treasury Management Policies and Practices document. The strategy needs to be flexible enough to allow the Director of Resources and Deputy Chief Executive to respond appropriately to changing circumstances during the course of the year to the best advantage of the Council.

### CIPFA

The Chartered Institute of Public Finance and Accountancy (CIPFA) is the leading professional body for accountants employed in the public sector. It issues Codes of Practice and other guidance as appropriate on matters which are addressed by these Regulations.

### Codes of Conduct

The protocols within which Members and Officers will work as set out in parts of the Constitution.

### Codes of Practice

Guidance issued normally by professional bodies in relation to standards which are not regulated by statute. For example, CIPFA have issued Codes of Practice giving detailed guidance on accounting standards and treasury management.

### Collection Fund

The fund into which Council Tax and Business Rates are paid and out of which the precepts of Lancashire County Council, Police and Crime Commissioner for Lancashire, Lancashire Combined Fire Authority, and Ribble Valley Borough and Parish Councils are met. Any surplus or deficit is shared between the various authorities, other than Parish Councils, on the basis of precepted amounts.

### **Computer Systems**

Commercially available software which might be acquired for use on Council computers, whether mainframe, local PC or networks. For the purposes of these Regulations, the definition is not intended to cover applications to which such systems might be put.

### **Contingency Provisions**

Money set aside in the budget to meet the cost of unforeseen items of expenditure or shortfalls in income and to provide for changes in inflation and interest rates compared with the assumptions on which the rest of the budget was set.

### **Contract Procedure Rules**

The Council's rules relating to the procurement of works, supplies and services as set out in the Constitution. These are supported by Section 7 of these Regulations.

### **Corporate Governance**

The system by which local authorities direct and control their functions and relate to their communities.

### **Corporate Strategy**

A statement made by a local authority setting out its long-term aims for the community it serves, the organisational aims of the Council and the main values which underpin its work for the community.

### **Council Tax**

A local tax based on the capital value of residential properties. The level set by an authority for a particular year will be broadly determined by its expenditure on General Fund services less other income, use of Council reserves and government grant.

### **Council Tax Base**

A figure calculated annually to represent the number of dwellings over which the Council Tax for the following financial year may be collected. All dwellings within the District are valued by the Valuation Office Agency and classified into one of eight bands (A to H), each of which is expressed as a proportion of Band D. The Council Tax base is the number of dwellings expressed in terms of a Band D average, after making allowance for discounts, premiums and exemptions. An adjustment is made for the estimated collection rate. When the Council sets the level of Council Tax for that year, it is expressed as an amount due from Band D properties.

### **Creditors**

A person or body to whom the Council owes money.

### **Debtor**

A person or body who owes the Council money. The debt may derive from a number of sources such as Council Tax, Business Rates, sundry debtors or where an account has been rendered for a service provided by the Council.

### **Earmarked Reserves**

See "Reserves"

### **Estimates**

The amounts which are expected to be spent, or received as income, during an accounting period. The term is also used to describe detailed budgets which are being prepared for the following financial year or have been approved for the current year. The “original estimate” for a financial year is that approved as part of the budget prior to the start of that year and the “revised estimate” is an updated revision for that year.

### **External Audit**

An independent examination of the activities and accounts of local authorities to ensure the accounts have been prepared in accordance with legislative requirements and proper practices and to ensure the authority has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

### **Fees and Charges**

Charges made to the public for Council services and facilities.

### **Financial Regulations**

That part of the Council’s Constitution which provides an approved framework for the proper financial management of the authority.

### **Financial Year**

The period of twelve months commencing on 1 April.

### **Forward Financial Forecast**

The estimated revenue budget for the two financial years immediately following the budget year, or the totals of such estimates. The forecast conveys no authority to spend, and is made for financial planning purposes only.

### **General Fund**

The revenue fund of the Council covering day-to-day expenditure and income on services. The net cost on this account is met by Council Tax.

### **Internal Audit**

An independent appraisal function for review of the internal control system of an organisation. It objectively examines, evaluates and reports on the adequacy of internal controls as a contribution to the proper, economic, efficient and effective use of resources.

### **Inventory**

A detailed listing of all goods, materials, furniture and equipment in the ownership or use of a particular service, other than those held in stocks and stores records. Inventories are normally maintained in sufficient detail as to description, location, age, value etc. to enable any material loss arising from a fire, theft or other event to be identified and to support any insurance claim.

### **Investment Strategy**

A statement of policies for determining the type, value and length of investments that the Council will use to place its surplus funds and also for determining appropriate third parties with whom these investments will be placed.

### **Leasing**

A method of acquiring the use of capital assets which is similar to renting. Normally this kind of arrangement is only suitable for vehicles, plant and equipment. Ownership of the asset remains with the leasing company and the annual rental is charged directly to the Council's revenue accounts.

### **Members' Allowances**

A scheme of payments to elected Members of the Council in recognition of the duties and responsibilities assumed by them.

### **Precept**

The amount that Councils and certain other public authorities providing services within Ribble Valley require to be paid from the Collection Fund to meet the cost of their services.

### **Prudential Indicators**

The Prudential Indicators are designed to support and record local decision-making regarding capital investment. The CIPFA 'Prudential Code for Capital Finance in Local Authorities' requires each local authority to agree and monitor mandatory prudential indicators.

### **Reserves**

A Council's accumulated surplus income in excess of expenditure. Reserves are available at the discretion of the Council to meet items of expenditure in future years and may be earmarked or held for general purposes. An example of an earmarked reserve is the Capital Reserve Fund.

### **Revenue**

A term used to describe the day-to-day costs of running Council services and income deriving from those services. However, it also includes charges for the repayment of debt, including interest, and may include direct financing of capital expenditure.

### **Risk**

Risk is the chance or possibility of loss, damage, injury or failure to achieve objectives caused by an unwanted action, event or occurrence.

### **Risk Management**

Risk management is the adoption of a planned and systematic approach to the identification, evaluation and management of risk.

### **Risk Management Policy and Strategy**

This is approved by the Accounts and Audit Committee endorsing the commitment of the Council to effective risk management and sets out the responsibility of Members, Directors and all staff for the identification, control and reduction of risk and the containment of loss in all aspects of their activities.

### **Statement of Accounts**

The Council's annual report on its financial position for the year ending 31 March. The report is required to be in a prescribed format and is subject to independent review.

### Supplementary Estimate

The approval of an increase in the level of a particular budget head, or the establishment of a new budget head, under the procedure laid down in Section 6 of these Regulations. Where an existing budget head is involved, a supplementary estimate would not normally be approved where an appropriate virement was available. Supplementary estimates may only be sanctioned by Members.

### Treasury Management

The management of the authority's cash flows, its borrowings and its investments, the management of the associated risks, and the pursuit of the optimum performance or return consistent with those risks. It includes the setting of and monitoring compliance with the Prudential Indicators.

### Treasury Management Policies and Practices

A statement approved by the Full Council setting out the parameters within which treasury activities are to be managed.

### Virement

The transfer of budget provision from one budget head to another, under the procedure laid down in Section 6 of these Regulations. Virement decisions apply to revenue expenditure heads, and may on occasions be between expenditure and income, and may include transfers from contingency provisions. However, Virements may not be approved between capital and revenue budget heads. Virements may be approved by Service Directors and the Director of Resources and Deputy Chief Executive up to an amount specified in the Regulations, after which approval is required by Members.

### Write Off

The action taken to charge to the Council the amount due from some external party which has been found to be irrecoverable from that party. Whilst the sum remains due to the Council in law, it will no longer be shown as outstanding in the Council's accounts.



Ribble Valley  
Borough Council

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[www.ribblevalley.gov.uk](http://www.ribblevalley.gov.uk)

# Contract Procedure Rules





## POLICY ADMINISTRATION POLICY OWNERSHIP

For any queries about this policy, please contact the plan owner.

<b>Department</b>	Resources		
<b>Owner</b>	Lawson Oddie	<a href="mailto:lawson.oddie@ribblevalley.gov.uk">lawson.oddie@ribblevalley.gov.uk</a>	01200 414541
<b>Committee</b>	Policy and Finance Committee		

This policy is maintained and published on behalf of Ribble Valley Borough Council. A copy of this policy will be published on the Council Intranet and will be reviewed and updated as stated below.

### VERSION CONTROL AND REVIEW DATE

Version	Date	Reason for Publication	Approved by Committee / Date	Next Review Date
V1	14 June 2021	Annual Review of Contract Procedure Rules	Policy and Finance Committee – 22 June 2021	March 2022
V2	18 March 2022	Annual Review of Contract Procedure Rules	Policy and Finance Committee – 29 March 2022	March 2023
V3	16 March 2023	Annual Review of Contract Procedure Rules	Policy and Finance Committee – 28 March 2023	March 2024
V4	18 March 2023	Annual Review of Contract Procedure Rules		March 2025

This policy will be reviewed, as a minimum, on an annual basis. However, consideration should be given to reviewing the policy should there be any changes in legislation or guidance. The policy/procedure owner will ensure the document is reviewed as stated.

### EQUALITY IMPLICATIONS

	Action	Yes / No
An Equality Impact Assessment (EIA) has been completed		No – Not Required having completed EIA Checklist
EIA Hyperlink	Not Applicable	

### SUPPORTING DOCUMENTS OR LEGISLATION RELATING TO THIS POLICY

Please include any supporting documents / legislation
1. Public Contracts Regulations 2015
2. Concessions Contracts Regulations 2016
3. Public Procurement (Amendment etc.) (EU Exit) Regulations 2020
4. Local Government Act 1972
<u>5. Public Procurement (Agreement on Government Procurement) (Thresholds) (Amendment) Regulations 2023</u>



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## CPR1: Interpretation

- 1.1 These Contract Procedure Rules are standing orders of the Council (made pursuant to Section 135 of the Local Government Act 1972) with respect to the making of Contracts.
- 1.2 In these Rules, each of the expressions in the left-hand column below shall have the meaning stated against that expression in the right-hand column.

<b>Responsible Officer</b>	any permanent or temporary staff member who is properly authorised to carry out any of the Council's contracts functions. Such persons must keep their relevant Director fully informed of any proposed actions under these Contract Procedure Rules.
<b>Director</b>	is the Chief Executive or a Director
<b>Heads of Service</b>	Includes, for the purposes of these Contract Procedures Rules, all Heads of Service (or, in the absence of the Head of Service, their nominated representative). Such persons must keep their relevant Director fully informed of any proposed actions under these Contract Procedure Rules.
<b>Committee</b>	means a Committee or Sub-Committee of the Council.
<b>Contract</b>	is any agreement between the Council and one or more Providers for the supply of goods or materials for or on behalf of the Council, for the execution of works for or on behalf of the Council, or for the provision of services to the Council or to others on its behalf (including but not limited to the provision of services, wholly or partly, in return for a concession).
<b>CPR</b>	Contract Procedure Rule.

<b>Public Contracts Regulations Contract</b>	is a Contract covered by the Public Contracts Regulations 2015.
<b>Provider</b>	is any contractor supplying or offering to supply goods, works, or services (including concessions) to the Council and includes any individual, firm, agent, company, partnership, public authority or other organisation.
<b>Section 151 Officer</b>	is the officer with responsibility for the proper administration of the financial affairs of the Council in accordance with Section 151 of the Local Government Act 1972 (Director of Resources <u>and Deputy Chief Executive</u> ) or their Deputy.

- 1.3 References to monetary values in these Contract Procedure Rules **exclude VAT**. The values quoted relate to the total value of a contract **over the full anticipated lifetime of supply**.
- 1.4 Where reference is made in these Contract Procedure Rules to the Director of Resources and Deputy Chief Executive, in the absence of that Officer, the Head of Financial Services is the authorised substitute. Likewise, in the absence of the Head of Legal and Democratic Services the Council's Solicitor will be the authorised substitute.
- 1.5 The UK is bound by the Public Contracts Regulations 2015 and Concessions Contracts Regulations 2016. These have been amended through the Public Procurement (Amendment etc.) (EU Exit) Regulations 2020.
- 1.6 **If at any time these rules differ from the law in force then the law must be followed as it will override any conflicting provision in these rules.**
- 1.7 **These Contract Procedure Rules will be kept under review and updated accordingly.**

## CPR2: Scope and Application

- 2.1 These Procedure Rules shall apply to any Contract, with the exceptions listed in CPR 2.2, and also to the nomination of sub-contracts under any such Contract (whether in each case the Council is contracting or nominating on its own behalf or wholly or partly on behalf of others).
- 2.2 These Procedure Rules do not apply to transactions of the following types:
- a) Purchases or sales by auction or at public fairs or markets;
  - b) Contracts for the sale or purchase of land;
  - c) Contracts for the engagement of Counsel, or for the engagement of external Solicitors to represent the Council in specified legal proceedings;
  - d) Contracts with statutory undertaking(s) for work which only they can carry out;
  - e) Contracts of employment;
  - f) Orders placed with such consortia or framework agreements as may be approved by the Director of Resources and Deputy Chief Executive provided that the council is satisfied that the purchasing arrangements of the consortia or framework agreement in question comply with UK legislation and provide value for money;
  - g) Contracts formalising the funding of particular voluntary sector bodies where the purpose of the contract is to establish the general conditions whereby the body may be funded by the Council.
- 2.3 All employees of the Council and firms/advisors employed to act in any capacity to manage or supervise a Contract must comply with these Procedure Rules and with the Council's Financial Regulations and Directors and each Head of Service must ensure such compliance in the contracting area for which they are responsible. The relevant Director must be kept informed by the Head of Service or Other Responsible Officer at all times of any proposed actions under these Contract Procedure Rules.



## CPR3: Responsibilities and Officers' Duties

### 3.1 Responsible Officers shall always:

- (a) seek value for money;
- (b) show no favour or disfavour to any Provider nor discriminate against Providers from other EC states;
- (c) conduct tendering and price testing in accordance with proper practices and the highest standards of propriety;
- (d) do nothing that contravenes EC or domestic law;
- (e) ensure that adequate Contract files are kept and retained for all Contracts upon which they are engaged, ensuring a copy is also passed to the Procurement Assistant for inclusion on the council's Contracts Register; and
- (f) consider any implications under the Transfer of Undertaking (Protection of employment) (TUPE) and obtain advice from the Head of Legal and Democratic Services before proceeding with the production of any Invitation to Tender documentation.

## CPR4: Compliance with Contract Procedure Rules and Legislation

- 4.1 Every Contract made by the Council or on its behalf shall comply with domestic legislation, these Contract Procedure Rules and the Council's Financial Regulations subject to the following provision.
- 4.2 **Arrangements made to meet the requirements of any present or future domestic legislation shall take precedence over any provision of these Contract Procedure Rules.**

## CPR5: Exemptions from Contract Procedure Rules

- 5.1 Exemptions from the requirements of these Contract Procedure Rules **are to be the exception and not the rule**. They must not be granted as a matter of administrative convenience and must be supported by documented and evidenced reasons as to the legitimate need for the exemption to be granted.
- 5.2 When an exemption is sought from tendering or the requirement to obtain written quotations, the relevant Director or Head of Service will need to justify the use of an alternative method of selection so that propriety, value for money and **compliance with domestic legislation** can be demonstrated. It will also include reasons such as:
- (a) that only one Provider is able to carry out the work or service or to supply the goods for technical or artistic reasons or because of exclusive or proprietary rights;
  - (b) that time limits required for tendering cannot be met for reasons of extreme urgency and which (in Public Contracts Regulations cases) were unforeseen and unattributable to the Council;
  - (c) that additional goods, works or services are required which, **through unforeseen circumstances**, were not included in the original contract and which are either strictly necessary for the completion of the Contract or, for technical or economic reasons, cannot be carried out separately without great inconvenience/additional costs;
  - (d) that goods are required as a partial replacement for or in addition to existing goods or installations and obtaining them from another Provider would result in incompatibility or disproportionate technical difficulties in operation or maintenance.
  - (e) That despite seeking the relevant number of quotations, insufficient quotations have been obtained (see 6.5 below)
- 5.3 The Director or Head of Service must produce a written record justifying the request for any exemption(s) such as those included under paragraph (a) to (e) above. They must then write a decision report to the relevant service committee asking for **prior** approval for the exemption. If approval is given by the service committee then the procurement can continue. All evidence supporting the exemption and a record of the exemption approval must be retained, and a copy included with relevant invoices when sent for payment.
- 5.4 Should it not be possible to first seek approval from the service committee **due to the urgency of the matter**, then the prior agreement of both the Head of Legal and Democratic Services and the Director of Resources and Deputy Chief Executive must be sought. The Director or Head of Service must then report to the next possible meeting of the relevant Service Committee details of the granting of such exemptions and the reasons. Again, evidence supporting the exemption and a record of the exemption approval must be retained, and a copy included with relevant invoices when sent for payment.

- 5.5 Exemption (on grounds other than 5.2 (a) to e)) from any of the following provisions of these Procedure Rules **may be made only by the direction of the relevant Service Committee** where such Service Committee is satisfied that the exemption is justified in special circumstances.
- 5.6 No exemption may be granted:
- (a) which would result in a breach of UK law;
  - (b) from CPR 18 unless on grounds of extreme urgency (e.g. during civil emergency) (Acceptance of Tenders); from CPR 20 (Form of Contract); or from CPR 21 (Execution of Contracts).

# CPR6: Requirements to Obtain Quotations or Tenders

## Contracts not requiring tendering

6.1 The following contracts need not be tendered.

- (a) Contracts valued at £100,000 or less (unless required by Public Contracts Regulations). It must be ensured that the contract value used in assessing this is the total value of a contract **over the full anticipated lifetime of supply**.

PROVIDED that such contracts are effected in compliance with the Council's Financial Regulations and all appropriate internal controls.

## Contracts valued at £100,000 or less

6.2 An official order shall be placed immediately using the Council's approved Purchase Ordering System.

6.3 A Contract made under CPR 6.2 where the estimated value is:

- (i) £10,000 or less may be made without written competitive quotations as long as the Contract is not part of a larger Contract. However, it must still be ensured that the best price is secured and value for money is maintained, and as such it may be desirable to obtain quotes in order to gain that assurance.
- (ii) over £10,000 but not exceeding £100,000 may be made after obtaining **at least** three written quotations. It is advised that a greater number of quotes may need to be sought in order to ensure that three as a minimum are returned ;

6.4 All invitations to quote must cover (but not exclusively) the following matters to ensure that the person(s) providing the quote are fully aware of their requirements should they be awarded the work, service, or supply.

- a) Detailed specification of works or goods required, including expected timelines.
- b) Details of how the different quotes received will be compared (ie price only, or together with qualitative considerations)
- c) Reference and link to the Council's Standard Terms and Conditions of Purchase

- d) Insurance Cover Requirements As a guide, **the minimum levels of insurance that should be sought** are as shown below. However, consideration should be given to the level of risk in respect of the contract (so whether a higher level of cover may need to be requested) and also other additional types of insurance that may need to be requested based on the nature of the contract (i.e. Product Liability Insurance or Cyber Insurance):

Type of Insurance	Level of Cover
Public Liability Insurance	£5 million
Employers Liability (legal requirement)	£5 million
Professional Indemnity Insurance (where required due to nature of the work):	£2 million

- 6.5 Under no circumstances should Contracts be broken down in size so as to have the effect of lowering the Contract value or to avoid the requirements for tendering or the need for written quotations. It must be ensured that the contract value used in assessing the above bandings is the total value of a contract **over the full anticipated lifetime of supply**.
- 6.6 In all cases, except where it is impracticable for reasons of extreme urgency, confirmation of the Provider's terms of business (usually a written quotation) shall be obtained before an order is placed. The placing of an official order on the Council's approved Purchase Ordering System will also ensure the application of the council's own Terms and Conditions to the order.
- 6.7 The Responsible Officer shall keep a written record of the Providers approached, their responses, details of any quotations provided, the subject matter of the quotation, the name of the Provider, the time and date of the quotation and details of the price offered and any other trading terms.

### **Contracts valued at more than £100,000**

- 6.8 All Contracts with an estimated value over £100,000 shall be subject to competitive tender in accordance with CPR 12, unless an exemption is approved under CPR 5 or unless the contract is awarded by way of an extension to an initial Contract for works in accordance with CPR 12.1(b).

## CPR7: Award of Contracts without Tendering – Contracts less than £100,000 or greater than £100,000 with Approved Exemptions

- 7.1 No Contract may be awarded unless the expenditure involved has been included in approved revenue or capital estimates. The Responsible Officer shall ensure that evidence of authority to spend, and the budget code to be used, is recorded on the Contract file.
- 7.2 Contracts with a quoted value of £100,000 or less may be awarded on behalf of the Council by the relevant Director to the Provider who offers the lowest price or in exceptional circumstances whose offer is considered by the Director, in consultation with the Director of Resources and Deputy Chief Executive, to be the most economically advantageous to the Council, provided in both cases the price quoted is within the budgetary limits approved by the Council or by Policy and Finance Committee as a supplementary estimate.
- 7.3 Contracts with a quoted value in excess of £100,000 (where an exemption from Tendering has been granted) may be awarded on behalf of the Council by the relevant Director in consultation with the Chairman of the relevant Service Committee to the Provider who offers the lowest price or in exceptional circumstances whose offer is considered by the Director, in consultation with the Director of Resources and Deputy Chief Executive, to be the most economically advantageous to the Council provided in both cases the price quoted is within the budgetary limits approved by the Council or by Policy and Finance Committee as a supplementary estimate.
- 7.4 No contract with a quoted value in excess of £100,000 (where an exemption from Tendering has been granted) shall be awarded until the Director of Resources and Deputy Chief Executive has checked the Provider's financial standing and provided written confirmation that this is satisfactory for the Contract to be undertaken.
- 7.5 Details of all Contract awards shall be forwarded to the Procurement Assistant for inclusion on the Council's Contracts Register as soon as possible after the award and prior to works commencing. Such notification must also include evidence of the authority to enter into the Contract.

## CPR8: Interests of Officers in Contract Matters

8.1 Directors, Responsible Officers and any other person (whether or not in the employment of the Council) assisting either of them in connection with any part of the procurement process shall comply with all requirements applicable from time to time of the law and of the Council's Code of Conduct for Employees as regards:

- (a) the declaration of interests (either generally or in relation to a particular procurement matter), and;
- (b) refraining from participation in some or all stages of particular procurement matters.

NB: At the time of adoption of these Rules, the Current provisions are:

- Section 117(1) of the Local Government Act 1972;
- The Council's Code of Conduct for Employees.



## CPR9: Approved Lists

- 9.1 This Rule shall apply where, in the opinion of the relevant Director or Head of Service and subject to the approval of Policy and Finance Committee, it is considered appropriate to maintain a list of approved Providers for specific categories of work of a value not exceeding £100,000 over the full anticipated lifetime of supply. The use of online services for shortlisted or approved suppliers is included under this Contract Procedure Rule.
- 9.2 There shall be compiled and maintained lists of Providers in respect of Council contracts. Such lists shall contain the names of all Providers who wish to be included in them and who are approved by the relevant Committee according to written criteria.
- 9.3 With the exception of online services for shortlisted or approved suppliers, the relevant Head of Service shall maintain the approved lists and shall ensure they are reviewed at intervals not exceeding three years.
- 9.4 At least every three years a public notice shall be given in one or more local newspapers and such trade journals as are considered desirable inviting Providers to apply to have their names placed on the approved lists.
- 9.5 The approved list shall indicate for each included Provider the categories of Contract and the value or amounts in respect of those categories for which approval has been given.
- 9.6 The use of Providers on any approved list shall follow the same requirements as those listed under CPR6 with regard to number of quotes to be requested.

## CPR10: Estimates of Contract Value

- 10.1 Before inviting tenders or quotations for the execution of any work or for the provision of any goods or services the relevant Head of Service shall keep a written record of the estimate in writing of the likely expense of executing the work, or the provision of goods or services in a suitable manner.
- 10.2 For the purpose of these Contract Procedure Rules, the value of a contract is the expected amount of consideration (in money or money's worth) that will be received by the person or organisation that carries out the works or provides the services or supplies, **over the full anticipated lifetime of supply**.
- 10.3 Where some, or all of the contract price is funded by a third party, it must be the gross value of the goods or services that is used in any assessment of contract value.
- 10.4 Estimates of value and methods of valuation must be genuine and not designed to avoid exceeding any threshold contained in these Contract Procedure Rules.
- 10.5 No tender can be accepted where its value is in excess of the Public Contracts Regulations threshold. Therefore any Head of Service that estimates a contract value that is **near** to such thresholds **must** undertake a Public Contracts Regulations compliant tender exercise.

## CPR 11: Pre-Tender/Quotation Enquiries

11.1 Enquiries of Providers may be made before tenders or quotations are invited in order to:

- (a) establish whether the goods, works or services the Council wishes to purchase are available, within what price range and whether they would be the best option for the required outcome;
- (b) better inform the preparation of tender documents, price estimates, specifications and contract documents;
- (c) establish whether particular Providers wish to be invited to tender or quote.

11.2 In making enquiries:

- (a) no information will be disclosed to one Provider which is not then disclosed to all those of which enquiries are made or which are subsequently invited to tender or quote:
- (b) no Provider will be led to believe that the information they offer will necessarily lead to them being invited to tender or quote or be awarded the Contract.

## CPR12: Competitive Tendering – Contracts over £100,000 (or optionally below £100,000)

12.1 Subject to 13.3 below, no Contract, the estimated value of which exceeds £100,000 (or below £100,000 if formal tendering is chosen to be undertaken), shall be made unless:

- (a) at least 21 days' public notice has been given, stating the nature and purpose of the Contract, inviting tenders, providing web links to electronic versions of all contract documents and stating the last date when tenders will be received, on:
  - the council's website and optionally a local newspaper and such trade journals as the relevant Head of Service shall consider desirable; and
  - the Government's webpage 'Contracts Finder'. In the case of those contracts with an estimated value in excess of the Public Contracts Regulations threshold, the opportunity must also be published on the Government's 'Find a Tender' webpage.
- (b) the proposed Contract, being a Contract for the execution of works, forms part of a serial programme of works, the terms of which having been previously settled with the Contractor on the basis of the application of a stated addition or deduction to the rates and prices contained in an initial Contract. Such a contract must have previously been awarded competitively following an invitation to tender in accordance with the provisions of (a) above. Such additions or deductions to the rates and prices are subject to a maximum extension under this Rule not exceeding 100% of the original Contract value or £100,000, whichever is the lower. Due consideration must be given to the potential of breaching any Public Contracts Regulations thresholds.

## CPR13: Tender Invitation

- 13.1 When tenders are invited following public advertisement and hard copy Contract documents are requested, these **must** be sent within five working days of the request being made, provided any specified fee, where applicable, has been paid.
- 13.2 Documents for **all** tender opportunities **must** be made available on the Council's website under the procurement webpages. This will include as a minimum the Invitation to Tender (ITT) document and any separate tender specification.
- 13.3 When tenders are invited for a Public Contracts Regulations Contract, the timescale given to providers to return tenders will be in accordance with the timescales as determined by the Public Contracts Regulations. Appendix 1 sets out the current timescales.
- 13.4 Reasonable requests for further information relating to the Contract documents will be granted provided the request enables the Council to supply the information not less than six days (or four days in cases of emergency) before the date specified for receipt of completed tenders. Any responses given must be circulated to all known potential Providers and also published alongside the Contract documents on the council website.
- 13.5 Where a potential Provider considers that an enquiry or response will relate to commercially confidential information relevant only to itself and that it should not be circulated to other Participants, it must specify so together with reasons.
- 13.6 If the relevant Head of Service, together with the Head of Legal and Democratic Services and Head of Financial Services consider that, in the interests of a fair and open competition, it cannot respond to an enquiry on a confidential basis, the relevant Head of Service will notify the potential Provider and treat the enquiry as withdrawn. It will then be for the potential Provider to resubmit the enquiry without the requirement for confidentiality if it requires an answer.
- 13.7 If the relevant Head of Service, together with the Head of Legal and Democratic Services and Head of Financial Services consider that the request for a confidential response is justified, then the relevant Head of Service will provide a response which is not circulated to other potential Providers.
- 13.8 Every invitation to tender will state that a tender will only be considered if it is:
  - (a) addressed to Ribble Valley Borough Council, marked for the attention of the Head of Legal and Democratic Services, Council Offices, Church Walk, Clitheroe BB7 2RA in a plain sealed envelope or package which shall bear the word "**TENDER**" followed by the subject to which it relates, **but shall not bear any name or mark indicating the sender**;

- (b) accompanied by an undertaking which shall become a condition of the Contract that the amount of the tender has not been calculated by agreement or arrangement with any person other than the Council and that the amount of the tender has not been communicated to any person other than the Council (by way of submission of tender documentation) and will not be communicated to any person until after the closing date for the submission of tenders (except for the purposes of obtaining any bond/surety where this is a requirement of the proposed Contract).
- 13.9 Tenders submitted by electronic transmission will **not** be considered other than in exceptional circumstances and only with the prior agreement of the Director of Resources and Deputy Chief Executive, and the Head of Legal and Democratic Services. Such arrangements will be agreed prior to the tender being advertised, unless the exceptional circumstances arise after such point, in which case such a change must be clearly advertised on the website alongside the tender invitation documentation as an amendment, and also communicated to any known interested parties.
- 13.10 At the point of inviting tenders, the Head of Legal and Democratic Services must be informed of the closing date and time for receipt of tenders in order that necessary arrangements can be put in place for the opening of any tenders received (CPR14 and CPR15).
- 13.11 In the case of Tenders above the Public Contracts Regulations thresholds, all communication and information exchange, including tender submission will be performed using electronic means of communication, in line with the regulations. This may require the use of online tendering services to facilitate this.

## CPR14: Receipt of Tenders

- 14.1 Envelopes and packages received in accordance with the provision of CPR 13 shall immediately on receipt be consecutively numbered and be placed in the custody of the Head of Legal and Democratic Services until the time appointed for the opening.
- 14.2 Any officer receiving tenders shall indicate on the envelope or package the date and time of its receipt by them.
- 14.3 Any tender received after the date and time indicated for the receipt of tenders shall not be considered unless in the opinion of the Director of Resources and Deputy Chief Executive there is clear evidence that the tender was posted through the main council office's letter box or hand delivered at the main council offices before the date for receipt of tenders in which case the relevant Head of Service shall have discretion to admit the tender to opening and consideration. Subject to this exception tenders which are received late shall be retained **unopened** by the Head of Legal and Democratic Services until after the result of the tendering process has been published to tenderers.

## CPR 15: Opening of Tenders

- 15.1 All tenders with an estimated value in excess of £100,000 will be opened by the Head of Legal and Democratic Services or their nominated representative in the presence of the appropriate Committee Chairman or in their absence the Vice Chairman.
- 15.2 All tenders will be opened at the same time and place and shall be immediately signed and dated by the Officers required to be present in accordance with CPR 15.1 above.
- 15.3 The Head of Legal and Democratic Services or their nominated representative will, at the time the tenders are opened, record in the tender register;
  - (a) the nature of the goods or materials to be supplied or the work to be executed;
  - (b) the name of each Provider by or on whose behalf a tender was submitted together with the consecutive number endorsed on the tender envelope;
  - (c) the amount of each tender;
  - (d) the date and time of the opening of the tender;
  - (e) the names of the persons present at the opening of the tenders.
- 15.4 The relevant Head of Service will keep securely all tenders with the envelopes received, with a copy being provided to the Head of Financial Services. From the date of the award of the Contract, such records must be retained for a period of no less than 6 years for the successful Provider and 1 year for any unsuccessful Providers, or such longer period as may be required by domestic legislation.



## **CPR16: Errors or Discrepancies in Tenders etc.**

- 16.1 Where examination of tenders reveals arithmetical or copying errors present in the documents submitted at the time of tender these shall be corrected by the Responsible Officer and details shall be recorded and maintained on the appropriate Contract file. If the correction has the effect that the tender is no longer the most competitive tender then the next tender in competitive order is to be examined and dealt with in the same way.
- 16.2 Where examination of tenders or checking of a priced bill or specification submitted at the Council's request after tenders have been opened reveals errors or discrepancies (other than arithmetical errors in documents submitted at the time of tender as in CPR 16.1 above) which would affect the total tender figure(s) in an otherwise successful tender, the Provider is to be given details of such errors and discrepancies but no other information and afforded an opportunity of confirming or withdrawing their tender in writing. If the tenderer confirms their total tender figure, then all the rates and prices on which the total tender price was based shall be adjusted (upwards or downwards) by the same percentage so as to correspond with the total tender figure (corrected in accordance with CPR 16.1 above if there was also an error or discrepancy requiring to be dealt with under that CPR).
- 16.3 If the Provider withdraws, the next tender in competitive order is to be examined and dealt with in the same way. Any exception to the procedure outlined above may be authorised only by the appropriate Service Committee after consideration of a report from the Head of Service concerned.

## CPR17: Contract Negotiations

- 17.1 Negotiations following the receipt of a Tender shall not apply to any Contract that is governed by the Public Contracts Regulations, unless expressly allowed under the Regulations.
- 17.2 The Responsible Officer may negotiate the contract in the manner set out in CPR 17.3 below, subject to approval by the Director of Resources and Deputy Chief Executive, and provided the terms of the contract remain substantially unaltered. This can only be undertaken where:
- (a) tendering produced no tenders, or inappropriate tenders, for example where the tender figure in an otherwise successful tender exceeds approved or budgeted expenditure, or where the approved or budgeted expenditure has changed since tenders were invited, or
  - (b) tendering was discontinued because of irregular tenders, for example because tenders fail to meet the requirements specified in the Contract documents or offer variations on them or the works, supplies or goods fail to meet the tender specification.
- 17.3 The Responsible Officer shall invite all Providers to amend their tenders, in writing, in such matters (e.g. unit price, delivery, discounts or by removing elements of the specification or bill of quantities) as the Responsible Officer specifies. All negotiations shall be conducted by at least two officers, **one of whom should not be otherwise involved in the contract evaluation or award**. The Responsible Officer shall keep a written record of all negotiations, including notes of all meetings and the names of those people present.
- 17.4 Clarifications of ambiguous Tenders does not constitute post tender negotiations.
- 17.5 At the conclusion of the post tender negotiation process, those Providers invited to negotiate will be formally invited to submit a best and final offer under the same procedure as for the receipt and opening of original Tenders or quotations.

## CPR18: Acceptance of Tenders

- 18.1 A tender **other than** that which meets the most economically advantageous tender (MEAT) criteria shall not be accepted until the Council or relevant Service Committee have considered and approved a written report from the relevant Head of Service. The MEAT criteria includes the 'Best Price-Quality Ratio' which means price or cost plus other criteria and equates to value for money. The use of Life Cycle Costing must also be ensured in the evaluation of Tenders. The evaluation of such costs **must** involve the assistance of the Council's Finance Section.
- 18.2 The scoring of contracts will be undertaken by the relevant Head of Service and a team chosen by them. This team will also include a member of staff involved in procurement from within the Council's Financial Services Section. Scoring will first be undertaken individually and then later moderated as a team to arrive at a consensus score. Details of the scoring methodology will be included within the initial Invitation to Tender documentation.
- 18.3 No Contract may be awarded unless the expenditure involved has been included in approved estimates or in capital or revenue accounts or has been otherwise approved by or on behalf of the Council.
- 18.4 The only exception permitted under this Procedure Rule is where works/supplies/services are ordered on grounds of extreme urgency (e.g. responding to a civil emergency). The Responsible Officer should consult with the Director of Resources and Deputy Chief Executive and appraise them of the position, so that as soon as practicable arrangements can be made to report the matter to Council or the relevant Service Committee.
- 18.5 No contract with a quoted value in excess of £100,000 shall be awarded until the Director of Resources and Deputy Chief Executive has checked the Provider's financial standing and provided written confirmation that this is satisfactory for the Contract to be undertaken.
- 18.6 The Responsible Officer shall work with the Procurement Assistant to ensure compliance with Public Contracts Regulations requirements for the publication of Contract Award Notices and provide copies of the Notice(s) to the Head of Legal and Democratic Services and the Director of Resources and Deputy Chief Executive.
- 18.7 Details of all Contract awards shall be forwarded to the Procurement Assistant for inclusion in the Council's Contracts Register as soon as possible after the award and prior to works commencing. Such notification must also include evidence of the authority to enter into the Contract.

## CPR19: Nominated Sub-Contractors and Suppliers

- 19.1 Contract Procedure Rules apply to the nomination of a sub-contractor or nomination of a supplier for carrying out works or services or supplying goods or materials as part of a larger contract. This would generally be due to the specialist nature of the works, goods or services required.
- 19.2 Where the estimated amount of the sub-contracted work to be undertaken by the nominated sub-contractor, or the estimated value of the goods to be supplied by the nominated supplier does not exceed £100,000 then unless in the opinion of the responsible Director there could be grounds for exemption (in which case CPR5 must be followed in full), competitive written quotations shall be sought in accordance with CPR 6.3.
- 19.3 Where the estimated amount of the sub-contracted work to be undertaken by the nominated sub-contractor, or the estimated value of the goods to be supplied by the nominated supplier exceeds £100,000 then unless in the opinion of the responsible Director there could be grounds for exemption (in which case CPR5 must be followed in full), tenders shall be invited in accordance with CPR 12.
- 19.4 Any exemption from these Contract Procedure Rule requirements must comply with CPR 5.

## CPR20: Form of Contract

- 20.1 Every Contract exceeding £100,000 in value, or below £100,000 where a formal tendering process has been undertaken and in any other case where the Head of Legal and Democratic Services so decides, shall either be documented using an approved Standard Form of Contract or be in writing in a form approved by the Head of Legal and Democratic Services and shall specify:
- (a) the works or services to be performed and/or the goods or materials to be supplied;
  - (b) the parties to the contract including any guarantor;
  - (c) the price to be paid with a statement of discounts or other appropriate adjustments;
  - (d) the time within which the Contract is to be performed or carried out;
  - (e) that the Provider will not assign the Contract without the written consent of the Council;
  - (f) any appropriate restriction on sub-contracting by the Provider;
  - (g) where appropriate that the Provider will pay liquidated damages or other damages to the Council should the terms of the Contract not be properly carried out, including the method by which such damages will be calculated and the circumstances in which they will be payable;
  - (h) any performance bond or parent company guarantee required and the Responsible Officer shall consult with the Director of Resources and Deputy Chief Executive, and the Head of Legal and Democratic Services before including or excluding such a requirement in the tender documents;
  - (i) that the Provider will adopt safe methods of work and comply with all other requirements of the Health and Safety at Work Act 1974;
  - (j) that the Council may cancel the Contract and recover any loss if the Provider, its employees, agents and sub-providers offer any reward relating to the Contract or commit any offence under the Prevention of Corruption Acts 1889 to 1916 or have given any fee or reward the receipt of which is an offence under section 117(2) of the Local Government Act 1972;
  - (k) that the Provider shall comply with UK Data Protection legislation and indemnify the Council in respect of the use, disclosure or transfer of personal data by the Provider, its employees, agents and sub-Providers;

- (l) that the Provider shall not unlawfully discriminate within the meaning of the Equality Act 2010 or any comparable statutory provision relating to discrimination in employment, and shall ensure that all employees, agents and sub-contractors do not unlawfully discriminate, and shall comply with all relevant codes of practice issued by the Equality and Human Rights Commission, or comparable body and, so far as is practicable, operate an equal opportunities policy which complies with the practical guidance and recommendations contained in such codes of practice;
- (m) that the Provider will indemnify the Council against:
- any claim which may be made in respect of employers' liability against the Council or the Provider by any worker employed by the Provider or any sub-contractor in the execution of the work or in the provision of goods and services;
  - any claim for bodily injury to, or damage to property of, third parties;
  - any claim which may be made under the Health and Safety at Work etc Act 1974 against the Council or the Provider unless such claim is substantially due to the neglect of the Council or any of its Officers;
- (n) that in respect of (m) above, the Provider will be required to produce satisfactory evidence that they are insured against such claims;
- (o) that Providers shall hold the Council's interests paramount and strictly avoid conflict with other work or their own corporate interests;
- (p) the dispute resolution process to be followed in the event of any dispute;
- (q) the amount of notice period to be recognised by both parties in the event of a change to, or termination of, the Contract;
- (r) the recovery mechanism to be followed should any sum of money become recoverable from or payable by the Provider;
- (s) the requirements of the Freedom of Information Act and the Local Authorities Data Transparency Code;
- (t) that they must comply with the supply chain requirements under the Modern Slavery Act 2015;
- (u) that the Provider must comply with the principles of the Prevent Duty.
- (v) Details of any liquidated damages that may become due as a result of the contract. The calculation of such sums for inclusion in the contract documentation (and any invitation to tender where applicable) is to be undertaken with the assistance of the Financial Services section.

## CPR21: Execution of Contracts

- 21.1 Contracts with a value of less than £100,000 may be signed by the relevant Director.
- 21.2 Every Contract which exceeds £100,000 in value shall either be signed for and on behalf of the Council by the Chief Executive or Director of Resources and Deputy Chief Executive or be executed as a deed.
- 21.3 A copy of such signed Contracts or Deeds must be retained by the legal section.

## CPR22: Contract Variation After Award

22.1 Where, after contract award, by reason of any extra or variation (other than a Contract extension under CPR 12.1(b)) it is apparent that:

- (a) the tender sum is to be exceeded by 5 per cent; or
- (b) a timeframe variation would extend the Contract period by more than three months or by 50 per cent of the original Contract period; or
- (c) if the works, services or goods to be added or deleted from the Contract are substantially different in scope

the relevant Head of Service shall report in writing the same immediately to the Director of Resources and Deputy Chief Executive, and the Head of Legal and Democratic Services.

22.2 Should further variations as set out in CPR 22.1 above arise after the Head of Service's initial report, these further variations shall also be reported as set out in CPR 22.1 above.

22.3 Details of all variations shall be recorded in the contract file and shall be reported to the appropriate Service Committee on a regular basis, and also as part of the regular monitoring/budgetary control process ensuring compliance with Financial Regulations.

22.4 In the case of any contracts covered under the Public Contracts Regulations, where the Contract Value increases by 50% or more from that at the point of Contract Award, then the tender opportunity must be re-advertised. The reporting requirements at 22.1 to 22.3 above must also be followed.



# ANNEX 1

## Public Contracts Regulations – Thresholds and Procedures

FOR INFORMATION ONLY  
NOT FORMING PART OF THE COUNCIL'S ADOPTED CONTRACT PROCEDURE RULES

**Any procurements that encompass these regulations must ensure involvement of the Head of Financial Services and Head of Legal and Democratic Services**

### Purpose

The purpose of the Public Contracts Regulations is to open up the public procurement market. In most cases they require competition. The Regulations reflect and reinforce the value for money focus of the Government's procurement policy. This requires that all public procurement must be based on value for money, defined as 'the best mix of quality and effectiveness for the least outlay over the period of use of the goods or services bought', which should be achieved through competition, unless there are compelling reasons to the contrary.

### Current Thresholds (January 20222024)

	Value over the full anticipated lifetime of supply (inclusive of VAT) £
Supplies and Services	<u>213,477214,904</u>
Light touch regime services (Previously 'Part B' services)	663,540
Works	<u>5,336,9375,372,609</u>
Small lots (Services)	70,778
Small lots (works)	884,720
Utilities (Supplies and Services)	<u>426,955429,809</u>
Utilities (Works)	<u>5,336,9375,372,609</u>
Utilities (Small Lots Supplies and Services)	70,778
Utilities (Small Lots Works)	884,720

The value of a contract is the expected amount of consideration (in money or money's worth) that will be received by the person or organisation that carries out the works or provides the services or supplies, **over the full anticipated lifetime of supply**.

## Procurement Routes and Time Limits

### ***Open Procedure***

This procedure is generally used where the expected number of responses is likely to be manageable. Any organisation expressing an interest in an advertised opportunity is invited to tender and is directed to the online tender pack. This must be completed fully and returned with any requested supporting information by a specified date and time. A panel of officers evaluate responses against pre-set criteria and the highest scoring tenderer is awarded the contract.

<b>Normal Minimum Time Limit</b>	<b>If Urgent</b>	<b>Where Prior Information Notice Published</b>	<b>Normal Minimum Time Limit for Local Government</b>
Minimum time limit for receipt of tenders 35 days	Minimum time limit for receipt of tenders 15 days	Minimum time limit for receipt of tenders 15 days	-

### ***Restricted Procedure***

This procedure is generally used if a high level of interest is anticipated. This procedure requires organisations who express an interest to undergo an initial pre-qualification assessment to appraise such things as their economic and financial standing, capability and capacity and compliance with Health and Safety and Equal Opportunities. Normally organisations are sent a pre-qualification questionnaire which must be completed fully and returned by a specified date and time. A panel of officers evaluate responses against pre-set criteria and the most suitable applicants are then invited to tender.

<b>Normal Minimum Time Limit</b>	<b>If Urgent</b>	<b>Where Prior Information Notice Published</b>	<b>Normal Minimum Time Limit for Local Government</b>
Minimum time limit for requests to participate 30 days	Minimum time limit for requests to participate 15 days	Minimum time limit for requests to participate 30 days	Minimum time limit for requests to participate 30 days
Minimum time limit for tenders 30 days	Minimum time limit for tenders 10 days	Minimum time limit for tenders 10 days	Minimum time limit for tenders to be set by agreement with tenderers. In absence of agreement minimum time limit 10 days

**Competitive Procedure with Negotiation**

Under the Competitive Procedure with Negotiation, any Supplier may request to participate in the exercise. The council makes an initial evaluation of the candidates based upon the grounds of exclusion and the selection criteria published in the contract notice. It may limit the number of suitable candidates to be invited to participate in the procedure. The council then invites its chosen Suppliers to submit an initial tender.

The council will negotiate with tenderers the initial and all subsequent tenders submitted, except for the final tender, to improve their content. The minimum requirements and the award criteria are not subject to negotiation.

<b>Normal Minimum Time Limit</b>	<b>If Urgent</b>	<b>Where Prior Information Notice Published</b>	<b>Normal Minimum Time Limit for Local Government</b>
Minimum time limit for requests to participate 30 days	Minimum time limit for requests to participate 15 days	Minimum time limit for requests to participate 30 days	Minimum time limit for requests to participate 30 days
Minimum time limit for initial tenders 30 days	Minimum time limit for tenders 10 days	Minimum time limit for tenders 10 days	Minimum time limit for tenders to be set by agreement with tenderers. In absence of agreement minimum time limit 10 days

**Competitive Dialogue**

This is an option that allows for bidders to develop alternative proposals in response to the council's outline requirements. Only when their proposals are developed to sufficient detail are tenderers invited to submit competitive bids. The aims are to increase value by encouraging innovation and to maintain competitive pressure in bidding for complex contracts.

<b>Normal Minimum Time Limit</b>	<b>If Urgent</b>	<b>Where Prior Information Notice Published</b>	<b>Normal Minimum Time Limit for Local Government</b>
Minimum time limit for requests to participate 30 days	-	-	-
No time limits for submission of initial/subsequent tenders	-	-	-

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## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 9 APRIL 2024  
title: LOCAL TAXATION WRITE OFFS  
submitted by: DIRECTOR OF RESOURCES  
principal author: MARK EDMONDSON

### 1 PURPOSE

1.1 To obtain Committee's approval to write off a Business Rates debt.

1.2 Relevance to the Council's ambitions and priorities:

- **Council Ambitions/Community Objectives/Corporate Priorities**

Without the revenue collected from rates, council tax and sundry debtors we would be unable to meet the Council's ambitions, objectives and priorities.

### 2 BACKGROUND

2.1 No specific statute exists to give guidance on the circumstances under which debts, in general, can be written off other than the statute of limitations. Any debt for which recovery action has not been taken within six years still remains but legal action cannot be taken.

#### **Business Rates**

2.2 As a matter of law, we are under obligation to take reasonable steps to collect Business Rates debts.

2.3 We do this by various means, including summonses, enforcement agents, bankruptcy, winding up and committal warrants. However, there are some cases where debtors simply leave their property with arrears and where we have no forwarding address, or are declared bankrupt, insolvent or cease trading.

### 3 CURRENT POSITION

3.1 There is now one case where the company has been dissolved. The Annex attached shows details of the debt we are seeking approval to write off – this totals £36,118.31 in business rates and £180.00 costs.

### 4 FINANCIAL IMPLICATIONS

4.1 Under the **current** Business Rate Pool arrangements the cost of Business Rate write offs are met in part by central government 50% and in part by local government, i.e. ourselves 40%, the county council 9% and the fire and rescue authority 1%.

### 5 RECOMMENDED THAT COMMITTEE

5.1 Approve writing off total £36,118.31 in business rates and £180.00 costs where it has not been possible to collect the amount due.

HEAD OF REVENUES AND BENEFITS

DIRECTOR OF RESOURCES AND  
DEPUTY CHIEF EXECUTIVE

## Write offs – NNDR

Year	Name	Amount £
<b>DISSOLVED</b>		
Dissolution is the last stage of liquidation, the process by which a company (or part of a company) is brought to an end, and the assets and property of the company redistributed.		
2019/20	The Little Hospitality Group Limited	*6,194.75
2020/21		11,520.00
2021/22		*11,580.00
2022/23		*7,003.56
<b>Total</b>		<b>36,298.31</b>

\* inclusive of £60.00 costs

## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: TUESDAY, 9 APRIL 2024  
 title: UK SHARED PROSPERITY FUND  
 submitted by: DIRECTOR OF ECONOMIC DEVELOPMENT AND PLANNING  
 principal author: NICOLA HOPKINS – DIRECTOR OF ECONOMIC DEVELOPMENT AND PLANNING

### 1 PURPOSE

1.1 To update Members in respect of the Council's UK Shared Prosperity Fund and to seek approval for some of the use of the Council's UKSPF allocation.

1.2 Relevance to the Council's ambitions and priorities:

- Community Ambitions-
  - To sustain a strong and prosperous Ribble Valley
  - To help make people's lives safer and healthier
- Corporate Objectives –
  - To work with our partners to ensure that the infrastructure in the Ribble Valley is improved
  - To promote stronger, more confident, and more active communities throughout the borough

### 2 BACKGROUND

2.1 To date the Council's UKSPF has been used to/ is earmarked to support the following schemes:

#### **Year 1 (2022/23)- allocation £238,805**

- Rail Feasibility study- complete
- Additional CCTV Provision (pilot project) in Whalley- ongoing
- Refurbishment of Mardale Playing Field Changing Rooms, Longridge- complete
- Resurfacing Mardale Playing Field car park- complete
- Mardale Drainage Work- complete
- Clitheroe Market Feasibility Study- complete
- Business support for net zero transition & decarbonisation- ongoing
- EV charging points in villages feasibility study- complete.

#### **Year 2 (2023/24)- allocation £477,610**

- Castle Street Improvements- ongoing (£300,000 allocation)
- Creation of an enhanced website and marketing opportunities- ongoing (£40,000 allocation):
  - Cycle Routes- Five circular self-guided cycle routes-£2,000
  - Walks with Taste- Six new circular self-guided walks- £6,000.
  - Website- New interactive tourism and heritage website- £32,000
- Improvements to Clitheroe Market- ongoing (£100,000 allocation)
- Roefield Spinning Room- complete (£80,000 allocation)

#### **Year 3 (2024/25)- allocation £1,251,339**

- Townley Garden Event Space- ongoing (£100,000 allocation)
- Barrow Community Space- ongoing (£199,150 allocation)
- Barrow Car Park- ongoing (£25,000 allocation)

- Whalley Education Foundation- ongoing (£100,000 allocation)
- Pump Track, Longridge- ongoing (£60,000 allocation)

2.2 Committee have previously been advised that DHLUC have established five bands of spend performance which shows the percentage spend required to receive each band of funding for initial payments in 2024.

<b>% Total spend 2022/23 &amp; 2023/24 (combined)</b>	<b>Initial Year 3 payment to local authority</b>	<b>Amount local authority can claim (in arrears)</b>
1. less than 20%	0%	100%
2. 20% -39%	20%	80%
3. 40% - 59%	50%	50%
4. 60% - 79%	70%	30%
5. 80% and higher	100%	0%

2.3 At the time of writing this report (prior to the end of April) £685,664 of the Council's UKSPF allocation had been spent. This equates to approximately 96% of the Council's 2022/23 and 2023/24 allocation combined. As such, as above, 100% of the Council's 2024/25 UKSPF funding will be paid upfront, DHLUC have confirmed this will be as soon as possible after the close of the upcoming reporting window (1<sup>st</sup> May 2024).

2.4 None of the Council's 2023/24 Rural England Prosperity Fund (REPF) had been utilised which is £75,000. On 18<sup>th</sup> March DHLUC confirmed that the same approach to managing underspends applies to REPF as it does for UKSPF allocations. However, DHLUC also confirmed on 18<sup>th</sup> March that these allocations will be treated separately, and local authorities should treat the five threshold bands in the guidance separately for their UKSPF and REPF spend. None of the Council's 2023/24 REPF allocation has been spent to date as whilst the contract for the rural charging points has been let they have not yet been installed. As such all of the REPF funding will need to be claimed in arrears. DHLUC have confirmed that where spend at the end of 2024-25 requires a payment to local authorities, this will be made after March 2025, once final reports have been submitted and considered.

### **3 COMMITTED/ ACTUAL SPEND**

3.1 When the UKSPF funding was announced this Committee allocated the majority of the funding to the three main service centres. To date the following UKSPF funding has either been spent or allocated as follows.

<b>Area</b>	<b>Allocation</b>	<b>Spent/ Committed</b>	<b>Remaining</b>
Clitheroe	800,000	495,150	304,850
Longridge	400,000	362,097	37,903
Whalley/ Barrow	400,000	324,725	75,275
Borough	289,044	106,783	182,261
Administration	78,710	28,656	50,054
<b>TOTAL</b>	<b>1,967,754</b>	<b>1,317,411</b>	<b>650,343</b>

3.2 Based on actual spend and commitments to date and considering the administration costs associated with both UKPSF and REPF £600,289 of the Council's UKSPF allocation has yet to be allocated to projects (this has the administration costs deducted). Allocation of this funding will be discussed with the Working Group with recommendations brought back to Committee.



#### **4 WORKING GROUP UPDATE**

4.1 On 22<sup>nd</sup> February 2024 the Working Group met and were provided with an update on UKSPF schemes (minutes elsewhere on this agenda).

##### ***Clitheroe Market Improvements***

4.2 Two tenders were received from companies that had tendered for the work on the market. In summary, the tender included completely removing the surface of the bullring, laying a base and suitable surface to support vehicle access, and the erection of semi-permanent stalls. The quotations varied and both were substantially over the allocated budget.

4.3 A substantial portion of the costs were attributed to resurfacing in a way that was both fit for purpose and visually appealing. Following consideration of a way forward the Working Group recommended exploration of a refurbishment model using matching flags to replace tarmac, with a gradual repairing scheme to replace rotten wood and clean/jetwash areas, which would cause minimal disruption.

4.4 Following the recommendation from the Working Group Officers have sought quotes for the following works:

- Replacing the areas of patched tarmac with paving stones
- Refurbishing the existing casual stalls
- Replacing the existing casual stalls like for like.

4.5 Committee members are aware that certain parts of the surfacing at the market, within the bullring area, have been damaged and repaired with tarmac, example below. When this area of the market was constructed, it was not designed to accommodate vehicles and has a sand base which results in the paving slabs being more susceptible to damage when overran by vehicles. Although attempts have been made to reduce vehicles movements on the pedestrian areas of the market historically, including the erection of bollards, vehicles continue to access the market.



4.6 Quotes have been sought to remove the tarmac and lay new paving slabs across all the areas of the bullring which have been patched. Committee are also advised that given the usage of this area it is recommended that a stockpile of the paving material is purchased and retained by the Council to enable future necessary replacements, a maintenance budget for the surfacing may also need to be considered as part of the future budget setting.

4.7 In respect of refurbishing the existing casual stalls, which would involve new roofs, new gutters, new replacement tabletops and new backings. Other items include lighting and electrics.

4.8 Officers also contacted a local company who specialise in the design and construction of bespoke structures and have experience in market structures. This contact was to establish the cost of replacing the stalls as opposed to refurbishing the existing stalls. As an initial estimate replacing the existing casual stalls with a similar open style stall would cost in the region of £150,000.

4.9 This Committee has previously allocated £100,000 of UKSPF funding to improvements to the market. It is recommended that the market UKSPF allocation is increased to £150,000 to enable the following improvements works to be delivered:

- Improvements to the surfacing including new paving stones to replace tarmac.
- LED Lighting to stalls
- Replace / repair lighting to open stalls.
- Replace existing roof panels, gutters, and back panels.
- Replace the existing tabletops with solid grade laminate panels.
- Paint existing lighting.
- Chemical steam cleaning of Market toilet / office building

4.10 This allocation will enable the £72,600 within the Council's capital budget to be retained for future works necessary to maintain the surfacing going forward. Members will be aware that the works to Castle Street are due to commence on 15<sup>th</sup> April with Castle Street closed until 31<sup>st</sup> July. This will be followed by the food festival on 10<sup>th</sup> August. Given ongoing works in the town it is suggested that the improvement works are undertaken following the food festival.

### ***Longridge Pump Track***

4.11 Four specialist companies were approached with the draft specification for the pump track, of which two had provided quotations. Both quotations were within the assigned budget with the preferred company identified following a scoring exercise by officers. The draft layout plan is appended at Appendix 2.

4.12 In accordance with the Council's Contract Procedure Rules for a scheme of this value at least three written quotations should be obtained. In this case Committee approval is sought for an exemption to the Council rules on the basis that despite seeking the relevant number of quotations, insufficient quotations have been obtained. The provision of pump tracks is quite specialised and 4 suitable companies were approached for a quote however only 2 choose to quote for the project. Both quotes were scored in accordance with the specification for the scheme and a preferred contractor identified.

4.13 The first step in delivering the pump track is a public engagement event which was undertaken virtually on Tuesday 26<sup>th</sup> March. Feedback from this session will be used to direct the final design which will then be subject to a planning application. Subject to planning approval the pump track will be delivered later this year.

### ***Longridge Event Space***

4.14 On 2<sup>nd</sup> February six companies were approached requesting quotes for the event space at Towneley Gardens. One company declined to quote immediately as they only specialise in design and another company confirmed that they did not have the capacity to undertake this work given their current workload and as a design practice they would not have the capability to take this project to build completion. As of 1<sup>st</sup> March, the deadline for quotes, none of the companies approached had provided a quote.

4.15 On 5<sup>th</sup> March four more companies were approached for a quote. Whilst a design and build contract is preferred the companies have been advised that if the project needs to

be split down in design and letting the construction separately this can also be considered. The deadline for quotes is 28<sup>th</sup> March.

### **Clitheroe Castle**

4.16 The Working Group discussed the vacant atrium café at the Castle and what this could be used for given unsuccessful attempts to lease this space. One possible use of part of the UKSPF funding would be a soft market study exercise to establish the uses that the commercial market could offer for the vacant and underused parts of Clitheroe Castle. The Working Group recommend that Policy and Finance Committee agree to using part of the UKSPF fund to support a soft market exercise with the suggestions reported back to a later Committee. Whilst the cost of this exercise is unknown it is suggested that £2,500 of UKSPF funding should be sufficient to engage a commercial agent to undertake this work.

## **5 NEW SCHEMES**

5.1 Since the Working Group met in February Whalley Educational Foundation has contacted the Council requesting the application for funding from any balance remaining from the Council's UKSPF allocation.

5.2 Their request is for a package of improvements that the Foundation consider will meet the needs of existing and future users, set out below in their priority order (a copy of the full request is appended at Appendix 3):

5.2.1 Improved Car Park- The existing car park is potholed and uneven which prevents wheelchair users and those with mobility problems from using it. £27,600.

5.2.2 Reinstatement of Building Frontage- reinstating the window to the front elevation, as per the original 1725 build. Planning permission and listed building consent (reference 3/2021/0350 & 3/2021/0351 respectively) was obtained in 2021. Requested funding= £9,500.

5.2.3 Suitable Storage in a dedicated room that will enable our regular users to store items such as pottery, equipment etc. Requested funding= £4,560.

5.2.4 Toilets Refurbishment of the gentlemen's and disabled toilets. Requested funding= £16,560.

5.2.5 Refurbished Craft Room. Requested funding= £6,000 including the cost of providing and installing a kiln.

5.2.6 General enhancements to common areas. Requested funding= £11,000

5.3 This request has not yet been considered by the Working Group and as such will be considered by the Group in due course with their recommendations brought back to Committee.

## **6 RISK ASSESSMENT**

6.1 The approval of this report may have the following implications:

- Resources – Next year's allocation is £1,251,339 and confirmation has been received that the Council's 2023/24 allocation can be rolled over into the third year. The level of next year's funding which will be received early in the new financial year is dependant on the level of spend achieved this year however it is currently expected that all of the Council's allocation will be provided based on the spend to date.
- Technical, Environmental and Legal – There will need to be legal input into providing any of our funding to third parties. There will also be associated procurement requirements depending on the projects Members choose to proceed with.
- Political - N/A
- Reputation-

- Equality and Diversity – Committee has chosen to spend the majority of the UKSPF on the communities and place priority by enhancing community facilities and ensuring access for all. It is considered that the projects identified above meet our Public Sector Equality duties.

## **7 RECOMMENDED THAT COMMITTEE**

- 7.1 Agree to increasing the UKSPF allocation to the market to £150,000 to undertake the improvement works to Clitheroe market set out at paragraph 4.9.
- 7.2 Direct the Director of Economic Development and Planning to procure the improvement works to the market to be undertaken following the food festival.
- 7.3 Approve an exemption to the Council's Contract Procedure Rules in respect to the number of quotes obtained for the Pump Track.
- 7.4 Authorise the Director of Economic Development and Planning to request quotes from major commercial letting agents to undertake a soft marketing exercise for the vacant and underused parts of the Castle, upto £2,500.

NICOLA HOPKINS  
DIRECTOR OF ECONOMIC DEVELOPMENT AND PLANNING

Appendix 1- Projects considered by intervention

INTERVENTION	SCHEMES	AMOUNT REQUESTED	AREA	FUNDING YEAR			TOTAL	UPDATE
				2022/23	2023/24	2024/25		
E1: Improvements to town centres & high streets  (original allocation: £1,140,000)	Castle Street Improvements		Clitheroe	0	302,700	0	<b>302,700</b>	<b>PROCEED 28.03.23</b>
E2: Community & neighbourhood infrastructure projects  (original allocation: £111,000)	Mardale Car Park Improvements		Longridge	0	49,828	0	<b>49,828</b>	<b>COMPLETE</b>
	Townley Garden Event Space, Longridge		Longridge	0	0	100,000 (estimate)	<b>100,000</b>	<b>PROCEED 07.11.23</b>
	Mardale drainage improvements		Longridge	0	18,500	0	<b>18,500</b>	<b>COMPLETE</b>
	<del>Barrow Community Space</del>		<del>Whalley</del>	<del>0</del>	<del>0</del>	<del>25,000</del>	<del><b>25,000</b></del>	<b>PROCEED 07.11.23- replaced with car park 23.01.24</b>
	Barrow Village Hall		Whalley	0	0	199,150	<b>199,150</b>	<b>PROCEED 23.01.24</b>
	Barrow Car Park		Whalley	0	0	25,000	<b>25,000</b>	<b>PROCEED 23.01.24</b>
	Whalley Educational Foundation		Whalley	0	0	100,000	<b>100,000</b>	<b>PROCEED 07.11.23</b>

Appendix 1- Projects considered by intervention

	Roefield	80,000	Clitheroe	0	80,000	0	<b>80,000</b>	<b>PROCEED</b> 23.01.24
	Longridge Girl Guide Association Hut	50,000	Longridge	0	0	-		<b>DEFER (E-mail sent 8.11)</b>
	Clitheroe Cricket Club Purchase of a new modular changing facility that generates electric	50,000	Clitheroe	0	0	-		<b>DEFER (E-mail sent 8.11)</b>
E3: Creation of and improvements to local green spaces (original allocation: £335,000)	Mardale changing room improvements		Longridge	61,185	72,584	0	<b>133,769</b>	<b>COMPLETE</b>
	Pump Track, Longridge		Longridge	0	550	59,450	<b>60,000</b>	<b>PROCEED</b> 07.11.23
	Primrose Community Nature Trust	£200,000/ £992,000	Clitheroe	0	0	0		<b>DECLINE</b>
	Sports Centre/Community Park, Whalley	400,000	Whalley	0	0	-		<b>DEFER (e-mail sent 01.11)</b>
	Ribblesdale Wanderers Cricket and Bowling Club	29,834	Clitheroe	0	0	-		<b>DEFER (e-mail sent 08.11)</b>
	Clitheroe Cricket Club (solar etc)	50,000	Clitheroe	0	0	-		<b>DEFER (e-mail sent 8.11)</b>

Appendix 1- Projects considered by intervention

E4: Enhancing existing cultural, historic & heritage institutions offer  (original allocation: £50,754)				0	0			
E5: Built & landscaped environment to 'design out' crime  (original allocation: £50,000)	Standalone CCTV cameras- Whalley		Whalley	0	575	0	<b>575</b>	<b>COMPLETE</b>
	new CCTV provision at 3Cs café in the castle grounds.	1,340	Clitheroe	0	0	0	<b>0</b>	<b>DECLINE 24.01.24</b>
E8: Campaigns to encourage visits and exploring of local area  (original allocation: £10,339)	New web-site project		BOROUGH	0	28,065	0	<b>28,065</b>	<b>PROCEED 28.03.2023</b>
E15: Digital connectivity for local community facilities  (original allocation £70,856)				0	0	-		
E16: Open markets & town centre retail &	Clitheroe Market Improvements		Clitheroe	0	2,401	97,599	<b>100,000</b>	<b>PROCEED 28.03.2023</b>

Appendix 1- Projects considered by intervention

service sector (original allocation: £100,000)	Whalley Chamber of Trade	60,000	Whalley	0	0	0		<b>DECLINE (e-mail sent 8.11)</b>
E17: Development & promotion of visitor economy  (original allocation: £10,000)	Cycle Routes -Five circular self-guided cycle routes		BOROUGH	0	1,843	0	<b>1,843</b>	<b>PROCEED 28.03.2023</b>
	Walks with Taste- Six new circular self-guided walks		BOROUGH	0	6,000	0	<b>6,000</b>	<b>PROCEED 28.03.2023</b>
	Clitheroe Sculpture	1,000	Clitheroe	0	0	0	<b>0</b>	<b>DECLINE 24.01.2024</b>
E23: Strengthening local entrepreneurial ecosystems  (original allocation: £35,000)	Merge into E29			-	-	-		
E29: Supporting decarbonisation & improving natural environment  (original allocation: £35,000)	Business support for net zero transition & decarbonisation		BOROUGH	10,000	30,000	30,000	<b>70,000</b>	<b>ONGOING</b>
E31: Support relevant feasibility studies	Clitheroe Market Feasibility Study		Clitheroe	6,000	0	0	<b>6,000</b>	<b>COMPLETE</b>



Appendix 1- Projects considered by intervention

(original allocation: £21,805)	Rail Feasibility Study		Clitheroe	6,450	0	0	<b>6,450</b>	<b>COMPLETE</b>
	EV Charging Points Feasibility		BOROUGH	0	875	0	<b>875</b>	<b>COMPLETE</b>
ADMINISTRATION				9,552	19,104	50,054	<b>78,710</b>	
<b>TOTAL</b>				<b>93,187</b>	<b>613,025</b>	<b>661,253</b>	<b>1,367,465</b>	
<b>UKSPF ALLOCATION</b>				<b>238,805</b>	<b>477,610</b>	<b>1,251,339</b>	<b>1,967,754</b>	



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SCALE  
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CLIENT  
 Ribble Valley Borough Council

PROJECT  
 Kestor Lane Pump Track

TITLE  
 Site Plan

STATUS  
 Concept       Technical  
 Tender       Construction  
 Planning       As Built

DATE 15/02/2024

DRAWN EW

REVISION 1

DRAWING REF. KLN01\_1



Whalley Educational  
Foundation  
The Old Grammar School  
Station Road  
Whalley  
RR7 0RH

18th March 2024

Ms N. Hopkins  
Director of Economic Development & Planning  
Council Offices  
Church Walk  
Clitheroe  
BB7 2RA

Dear Ms Hopkins,

### **Shared Prosperity Fund - Application**

Further to our previous application, we should be grateful if you would accept this letter as Whalley Educational Foundation's application for funding from any balance remaining from the 2023/24 Shared Prosperity Fund or from the 2024/25 allocation.

Whalley Educational Foundation owns and is responsible for the running of Whalley Old Grammar School Community Centre and has ambitious plans to develop the Centre for the benefit of the area. The Community Centre provides a vibrant community hub hosting a wide variety of educational, social and recreational activities for young and old. We also support and provide a home for Whalley Pre School, also a registered charity, that employs ten staff. Our mission is to provide our growing community with the space and facilities it needs to flourish, investing in the future by promoting a cohesive community with strong mental and physical health.

Whalley Old Grammar School, a listed building, that will be 300 years old next year, is a significant landmark in the area. It is crucial that this historic building is kept alive by continuing to be a thriving Community Centre and only by investment in the building can this be assured.

Our charity benefits from exceptionally strong governance with representatives from the Duchy of Lancaster, Lancashire County Council, RVBC and Barrow, Whalley and Wiswell Parish Councils together with dedicated local co-opted governors. Many projects have been successfully delivered in the last ten years by the Foundation. Thanks to this strong governance and determined and sustained effort, the Centre is thriving, but there is demand for improved facilities.

Much has been achieved, but we now wish to continue to build on these achievements so that, by its 300<sup>th</sup> anniversary, Whalley and the local area can have a Community Centre that provides the best facilities suited to a growing population.

Our proposal is a package of improvements that will meet the needs of existing and future users. There are 6 elements listed below in priority order:

- 1.Improved Car Park.** A recent user survey showed that this is the number one improvement that our users wanted. The existing car park is potholed and uneven which prevents wheelchair users and those with mobility problems from using it. The car park abuts what will be the new extension that, when built, will incorporate an access for disabled and other users. Without resurfacing the car park, this access will be denied to these users. It will also complement the vastly improved new build. We have a tender price for this work at **£27,600**. The outcomes of this work will be the enhancement of and increased pride in the local environment. It will also increase visitor numbers and will provide a safe access for all that is particularly important for those with disabilities. A further outcome that a resurfaced car park will provide is a safe thoroughfare to many local pedestrians who cut through the Foundation's grounds, to avoid the busy traffic at the King Street/Mitton Road junction. Our research has indicated that it is extremely unlikely to find an alternative funder for this part of the project.
- 2.Reinstatement of Building Frontage.** To restore the pride in this historic building by reinstating the window to the front elevation, as per the original 1725 build. This window was removed in the 1950s to create a doorway which has upset the symmetry and diminished the attractiveness of the frontage of the building, a special place in Whalley as it provides the canvas to the war memorial. Planning permission and listed building consent (reference 3/2021/0350 & 3/2021/0351 respectively) was obtained in 2021. The estimated cost is **£9,500**. The outcome of this part of the project will enhance pride in place and people's satisfaction with their village centre. Our research has indicated that it is extremely unlikely to find an alternative funder for this part of the project.
- 3.Suitable Storage** in a dedicated room that will enable our regular users to store items such as pottery, equipment etc. This better enables the building to be used by many groups within the community, enhances the activities they can provide, increases the feeling of belonging in the building, and keeps communal areas tidy and free of hazards. We estimate that this improvement will cost an estimated **£4,560**.
- 4.Toilets Refurbishment** of the gentlemen's and disabled toilets at an estimated cost of £20,700, but we are applying for 20% of this cost from another funder who will only award a grant provided we have been successful in securing the first 80%. Our application to you is therefore **£16,560**. Currently the facilities are very dated and basic and require improvements which will improve the perception of our building, increase satisfaction of current users and attract new user groups. The aim to bring these facilities up to the same standard set by the provision of new ladies' toilets completed in 2023.
- 5.A Refurbished Craft Room** to improve our facilities, increase usability and maximise the use of our Craft Room so that as many local people as possible can benefit from craft activities with the subsequent benefits to health and wellbeing. This refurbishment

will also meet a long-standing request to the Foundation to provide a kiln for the use of our pottery groups. A refurbished room, designed to incorporate a kiln, will not only benefit the existing groups but will also attract others increasing engagement in local community. We are already one of the very few venues in the area to offer a dedicated craft provision and the addition of a kiln and would probably make this facility unique. The cost of the refurbishment we estimate at **£6,000** including the cost of providing and installing a kiln. An outcome of this project that will involve the full participation of our existing craft users will be to foster a sense of local pride and belonging and increased participation in these activities that generate wellbeing.

**6. General enhancements to common areas** to make the environment more attractive to existing and potential users. We recognise the importance of the indoor environment and that well-presented, attractive facilities benefit those who use our community facility and attract new groups. Recent improvements have meant that we have already achieved this in much of the building, but we wish to continue this process to ensure that all key community areas, including the reception area, corridors and our classrooms are improved. Planned improvements will cost an estimated **£11,000** and will enhance pride in place, increase visitor numbers and help to protect the viability of our community facility.

The above projects, taken together, will have many benefits for our local community. The improvements will complete the rehabilitation and refurbishment of our building which is both a cultural, recreational and heritage asset. By allowing us to complete this project, the Social Prosperity Fund will increase pride in place, improve accessibility, increase engagement in local culture and community by enhancing the life and wellbeing of the people of the local area.

The total estimated cost of these worthwhile improvements is **£75,220**. The Foundation has a record of delivering its projects on time and will meet any completion deadline.

We estimate that completion of the overall project, by improving our provision, will lead to extra visits to the Centre. As the Ribble Valley continues to expand its population, our facility increases in importance. By providing a strong hub that brings people together we ensure increased community cohesion, improved life chances and help combat social isolation. We believe the completion of these projects will lead to noticeable improvements that matter to this local community by fostering local pride in the building, area and will increase life chances and improve health outcomes.

Yours sincerely,

*Martin Fewster*

Secretary to the Whalley Educational Foundation

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## **RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE**

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meeting date: TUESDAY, 9 APRIL 2024  
title: HOUSEHOLD SUPPORT FUND ROUND 5  
submitted by: DIRECTOR OF ECONOMIC DEVELOPMENT AND PLANNING  
principal author: NICOLA HOPKINS – DIRECTOR OF ECONOMIC DEVELOPMENT AND PLANNING

### **1 PURPOSE**

1.1 To update Committee on the Household Support Fund Round 5 (HSF5) and to seek approval for potential spend.

### **2 BACKGROUND**

2.1 On 6th October 2021 the Government announced that a new Household Support Fund (HSF1) grant would be made available to County Councils and Unitary Authorities in England to support those most in need. This fund has subsequently been extended three times with HSF4 ending in March 2024.

2.2 On 6 March 2024, in the Spring Budget, the Chancellor announced that the Household Support Fund (HSF) would be extended for a further six months, from 1 April 2024 to 30 September 2024, with a further £421m of funding. As has been done for previous schemes, the fund will be made available to County Councils and Unitary Authorities in England to support those most in need. Lancashire County Council has been awarded £9,678,235.22; this matches previous 6-month period allocations.

2.3 At this stage LCC have confirmed that there are some slight additions to the terms and conditions of this grant which they are reviewing. They aim to provide details for district allocations after the Easter Holiday.

### **3 HOUSEHOLD SUPPORT FUND ROUND 4**

3.1 At this Committee on the 20<sup>th</sup> June 2023 the following was agreed for HSF4:

1.1.A supermarket voucher application scheme initially from 3rd July until 1st September 2023 (with additional application windows funding permitting) with the following criteria/offer:

- £200 for single households
- £300 for households with two or more adults residing.
- £500 for households with children
- A combined household income threshold of up to £50,000.
- Agreement for the applicants to have a discussion with our Debt/Cost of Living Advisor in respect of financial matters.

1.2.Targeted assistance to the following groups:

- Unpaid carers who are disregarded for Council Tax purposes.
- Care leavers
- Households who have been in receipt of a disability facility grant since 6 October 2021

1.3.Financial and debt advice provided in house by the appointed Debt/Cost of Living Advisor whilst the funding is available.

- 1.4. Discuss with LCC the possibility of removing criteria that anyone in receipt of the cost-of-living payment or winter fuel payment will not be eligible.
- 3.2 At Policy and Finance Committee on 12th September 2023 a second round of applications was approved with the same criteria as round one, to run from 2nd October until 1st December 2023. It was also agreed that successful round one applicants would not be eligible to apply again in round two.
- 3.3 Round two of the applications proved very popular and at this Committee in January 2024 Members were advised that the second round of applications was closed on 17th November 2023 given the number of applications being received and the limited funding remaining. All the Council's HSF4 funding was utilised by Christmas 2023.
- 3.4 Committee were advised that when the application process was closed on 17th November 331 applications had been received although they not been assessed as to whether the households were eligible. Following the assessment 269 of the applications were eligible. Supermarket vouchers, upto the value of funding the Council had remaining, were sent to eligible applicants in date order of receipt and the remaining eligible applicants were contacted either by e-mail or post to confirm that unfortunately the funding had run out although they would be prioritised for assistance in the event of more funding becoming available.
- 3.5 A few more applicants have received supermarket vouchers subsequently. This is due to vouchers not being redeemed and the funding returned into our voucher account on their expiry. At the time of writing this report 9 vouchers have not been redeemed by the recipients equating to £1550. This money will be returned to LCC if the vouchers are not redeemed before their expiry date (end of April 2024) because, as per previous rounds of this scheme, authorities are unable to carry forward any underspends from previous schemes.
- 3.6 There are currently 214 eligible applicants from HSF4 who have not received vouchers. This would equate to £57,400. At this stage Committee approval is sought to prioritise the eligible applicants who did not receive a voucher as part of the HSF4 round of funding.
- 3.7 If Members are minded to prioritise these households in the first instance, subject to the receipt of sufficient funding from LCC, it is suggested that each of the 214 households are invited to reapply for the fund, on the basis of the scheme criteria established under HSF4. This would establish whether these households are still eligible. Thereafter a report will be brought to this Committee setting out a proposed scheme for HSF5 which will detail the amount of funding and any specified criteria from LCC.

#### **4 HOUSEHOLD SUPPORT FUND ROUND 5**

- 4.1 The Department of Work and Pensions, who distribute this funding, have confirmed that there are several changes from previous versions of this fund. The following key differences are:
- Funding for evaluation activities, including data collection (for example, quantitative surveying and/or qualitative interviewing with recipients of the fund) and analysis and report writing, will now be considered eligible spend as an administrative cost.
  - It is mandatory that in any publicity material for the scheme, including via online channels and media releases, Authorities make clear that this funding is being provided by the UK Government. This requirement extends to other public bodies (for example, District Councils) delivering the scheme on behalf of the Authority.
  - Delivery plans must be signed off by your Section 151 Officer and include the information of the Section 151 Officer and responsible Cabinet Member before submission to DWP.



4.2 The fund can be used to provide support with food, energy and water, essentials linked to energy and water, and wider essentials. Authorities can also use funding to support households with housing costs where existing housing support does not meet this need, and to supplement support with signposting and advice.

4.3 The main key change which would be applicable to RVBC is that Authorities will be able to use a limited proportion of their allocations to conduct (and either fully or partially fund) local evaluation of their scheme. This will be considered as an administration cost although at this stage it is not clear whether LCC will require districts to undertake this assessment.

## **5 RVBC Allocation**

5.1 The Household Support Fund is provided to Lancashire County Council. LCC have distributed a proportion of their funding to district councils in previous rounds. At the time of writing this report confirmation as to whether LCC will distribute part of their funding to districts has still to be received.

5.2 Committee will recall that as part of previous funding rounds LCC have included specific requirements within the grant agreements with district councils. As part of HSF4 the following requirements were included within the funding agreement:

5.2.1 Targeted assistance to care leavers and unpaid carers. RVBC also approached families in receipt of a disability facility grant.

5.2.2 10% of our allocation for debt/ financial advice

5.3 LCC may attach new conditions to any distribution of funding to districts under HSF5 however this is yet to be confirmed.

5.4 Once confirmation of funding for RVBC has been received from LCC, along with any grant requirements, a report will be brought back to this Committee

## **6 ADMINISTRATION**

6.1 Committee needs to be aware that administering the numerous grants which have been announced since the pandemic started is very time and resource intensive.

6.2 The grant enables the inclusion of reasonable costs incurred administering the scheme. These include for example:

6.2.1 staff costs

6.2.2 advertising publicity to raise awareness of the scheme

6.2.3 web page design

6.2.4 printing application forms

6.2.5 small IT changes, for example, to facilitate MI production

6.3 A 5% administration fee was attached to the initial HSF1. A 7.5% administration fee was attached to HSF2 and HSF3 acknowledging the administrative burdens associated with this fund. A 10% administration fee was attached to HSF4 noting the significant administrative burdens of administering this fund through previous rounds.

## **7 RISK ASSESSMENT**

7.1 The approval of this report may have the following implications:

- Resources – LCC are the recipients of this funding however RVBC will be required to enter into a grant agreement for any of their funding which is distributed to RVBC. Adherence with this grant agreement will be required along with the requirement to return any unspent money as of 30<sup>th</sup> September 2024.

Internal controls including budget monitoring will help ensure that any audit requirements are met and that spend is kept within the funding made available.

- Technical, Environmental and Legal – a suitable grant agreement will be required to be entered into with LCC. Officers will comply with the reporting conditions contained within.
- Political - N/A
- Reputation – N/A
- Equality and Diversity – The fund is intended to assist any of our residents who have not received Government assistance to date and are struggling. Any direct contact as set out within the proposed scheme will be based upon information, we have access to however all residents who meet the criteria will be able to apply for the fund. Any resident who struggles to complete a form online will be provided with assistance from our staff.

## **8 RECOMMENDED THAT COMMITTEE**

- 8.1 Confirm whether the eligible applicants as part of HSF4, who did not receive a supermarket voucher due to insufficient funding, should be prioritised in the event that RVBC receive sufficient funding from LCC. Each of the households will be invited to apply for funding again to ensure that they are still eligible (in accordance with the scheme delivered as part of HSF4).

NICOLA HOPKINS  
DIRECTOR OF ECONOMIC DEVELOPMENT AND PLANNING



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## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMITTEE

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meeting date: 9 APRIL 2024  
title: RETURNING OFFICERS' SCALE OF FEES 2024/25 – BOROUGH AND PARISH ELECTIONS  
submitted by: CHIEF EXECUTIVE  
principal author: MARSHAL SCOTT

### 1 PURPOSE

- 1.1 To agree the adoption of the Returning Officers' Scale of Fees in connection with any Borough and Parish Council By Elections that might arise in 2024/25.

### 2 BACKGROUND

- 2.1 The Representation of the People Act 1983 requires each Council to appoint an officer of the authority as Returning Officer to undertake various statutory duties in relation to election procedures. In addition, the Council must provide the Returning Officer with the necessary resources to enable efficient and lawful delivery of the elections. The Returning Officer for Ribble Valley Borough Council is the Chief Executive.

### 3 ISSUES

- 3.1 The Returning Officer is held personally responsible for the organisation and conduct of every election held within the Borough and in the case of the General Election the Ribble Valley Parliamentary Constituency which extends into the neighbouring Boroughs of South Ribble and Preston.
- 3.2 For National Elections and Referenda the fee paid to the Returning Officer and the cost of the election itself is set by the Government and regulated by the relevant Returning Officers' Fees and Charges Order.

The Department of Levelling Up, Housing and Communities (DLUHC) has recently issued guidance to Returning Officers on expenses that can be reclaimed for Elections and indicative fees for staff employed on national elections.

- 3.3 For Local Elections the Council will set scale fees which the Returning Officer should not exceed. These local fees should reflect the nationally accepted staff rates.
- 3.4 Increases in the National Living Wage, the Council adopting the Real Living Wage and the requirement to pay holiday pay (12.07%) for staff employed on a casual basis has had a significant impact on the rates to be paid.
- 3.5 In order to approach setting these scale fees in a broadly consistent manner within Lancashire, a working group of Election Officers developed a scale of fees to be used. This took place in 2007 and those fees have since been updated annually in line with inflation, more recently the general staff pay award and now the guidance from DLUHC.
- 3.6 It is clearly good practice for these fees to be approved by the Council to which they will apply.
- 3.7 For Parish Council Elections we agreed many years ago not to recharge the cost of administering these elections to Parishes but for the Borough Council to bear the cost. The

cost of running Parish Elections has increased significantly over the years, particularly when held on their own i.e. Parish By Election. This may be something the Council wish to review.

## RETURNING OFFICERS SCALE OF FEES 2024/25

The recommended Scale of Fees for 2024/25 are set out below:

### Returning Officer (for Local Elections – Chief Executive)

For Borough Elections the fee to be as follows:

	£
Per contested ward	239.40 (224.80)
Per uncontested ward	119.70 (112.40)

For Parish Elections the fee to be as follows:

	£
Per contested ward	119.70 (112.40)
Per uncontested ward	59.85 (59.85)

Deputy Returning Officer (for Local Election – Director of Resources and Deputy CEO)  
Deputy Returning Officer with full powers – 75% of the Returning Officers' fee

### Presiding Officers

	£
Borough Elections	305.00 (240.00)
Parish Elections	305.00 (240.00)
Combined [20% uplift]	366.00 (288.00)

### Poll Clerks

	£
Borough Elections	215.00 (145.00)
Parish Elections	215.00 (145.00)
Combined [20% uplift]	258.00 (174.00)

### Training Sessions

Where these are held for Presiding Officers and Poll Clerks working on Borough and Parish Elections £25 per session.

### Issuing and Opening of Postal Votes

An overall allowance of £102.45 (£96.20) per 100 votes or part thereof per ward for both Borough and Parish Elections to be deployed as felt appropriate by the Returning Officer.

### Count and General Clerical Fees

An overall allowance for the Count and General Clerical Duties of £137.54 (£129.15) per ward per 1,000 electors or part thereof for both Borough and Parish Elections.

Where an election is uncontested the fee will be £48.08 (£45.15) per ward.

The Count and General Clerical fee to be deployed as felt appropriate by the Returning Officer.

### PCC and General Elections

As stated earlier the Returning Officers' Fee for the PCC and General Election are met by the Government. The payment to staff working on these elections is determined by the Returning Officer following guidance issued by the Department of Levelling Up Housing and Communities.

## 4 RISK ASSESSMENT

### 4.1 Financial Implications

The Council does not specifically budget for by elections, the cost of any that take place will be charged to the Election Reserve Fund. The cost of holding the PCC and General Elections will be recharged to the Government.

### 4.2 Technical, Environment and Legal

The Elections will be conducted in accordance with Election Law and appropriate procedures and guidance.

### 4.3 Reputation

The efficient and effective administration of elections is vital to ensure the public has confidence in the Electoral process.

## 5 RECOMMENDED THAT COMMITTEE

- 5.1 Agree the Returning Officers' Scale of Fees for 2024/25 Borough and Parish Elections as set out in Section 3 of this report.

CHIEF EXECUTIVE

PF29-24/MHS/AC  
25 March 2024



## **RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE**

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meeting date: TUESDAY, 9 APRIL 2022  
title: REVIEW OF STANDING ORDERS  
submitted by: CHIEF EXECUTIVE  
principal author: HEAD OF LEGAL AND DEMOCRATIC SERVICES

### 1 PURPOSE

1.1 To review the Council's Standing Orders (Part 4 of the Council's Constitution) to ensure clarity.

1.2 Relevance to the Council's ambitions and priorities:

- Council's Ambitions – N/A
- Community Objectives - N/A
- Corporate Priorities – To be a well-managed Council. The Council's standing orders contain the necessary provisions to allow for matters to be discussed and voted upon in an orderly and proper manner
- Other considerations – It is important that the Council's constitution is kept up-to-date, to ensure that all legislative requirements are reflected within them.

### 2 BACKGROUND

2.1 Section 37 of the Local Government Act 2000 provides that every Local Authority is required to prepare and keep up to date a constitution containing amongst other things a copy of its Standing Orders. The Council's constitution is very much a living document. It has been divided into parts and these parts are available on the Council's website.

2.2 The Council's Head of Legal and Democratic Services, in her role as Monitoring Officer, has carried out a review of Standing Orders, which form Part 4 of the Council's Constitution.

### 3 ISSUES

3.1 The Council's Standing Orders are the rules, which govern the conduct and proceedings of the Council's meetings (including those of its committees and sub-committees). This Council approved the last changes to the Council's Standing Orders in 2022.

3.2 Having reviewed standing orders some small amendments have been made to the order of business for Full Council and to public participation at Planning Committee meetings. The amendments to standing order 5, simply reflects the position in the agenda at which reports to Full Council are considered. The amendments to public participation at planning committee (standing orders 22.2 and 22.3) seeks to ensure clarity between the rules which apply to individual applications in agenda item 5 at

planning committee and those which apply to other matters before the planning committee. These amendments are shown in track changes for ease of reference in Appendix 1.

3.3 Article 11.3 of the Council's Constitution provides that only the Council will approve changes to the Constitution after consideration of the proposal by the Monitoring Officer. The Council's Head of Legal and Democratic Services, in her role as Monitoring Officer, supports the amendments set out in Appendix 1 to this report.

## 5. RISK ASSESSMENT

5.1 The approval of this report may have the following implications:

- Resources – The Council will make any necessary changes and put new documents onto the website. A revised version of Standing Orders will be circulated to Members and Officers
- Technical, Environment and Legal – No implications identified
- Political – No implications identified.
- Reputation – No implications identified.
- Equality & Diversity – No implications identified.

## 6. RECOMMENDED THAT COMMITTEE

6.1 Approve the changes outlined in the report above and shown in **Appendix 1** to this report.

6.2 Refer the proposed changes to the Council with a recommendation for their approval.

MAIR HILL  
HEAD OF LEGAL AND DEMOCRATIC SERVICES

MARSHAL SCOTT  
CHIEF EXECUTIVE

## BACKGROUND PAPERS

For further information please ask for Mair Hill on extension 4418.

REF: MJH/POLICYANDFINANCE/28 March 2022

APPENDIX 1



Ribble Valley  
Borough Council

[www.ribblevalley.gov.uk](http://www.ribblevalley.gov.uk)

**Ribble Valley Borough Council  
General Standing Orders**

**May 202<sup>42</sup>**

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## 1. MEETINGS OF THE COUNCIL

### Annual Meeting

- 1.1 The Council will hold its Annual Meeting at a place, time and date in May, which it will decide at or before its last meeting prior to the Annual Meeting. In the absence of a decision or statutory provision to the contrary, the date will be the second Tuesday in May, or, in an election year, the second Tuesday after the council elections.

### Ordinary Meetings

- 1.2 Ordinary Meetings will be held at eight-week intervals or such other intervals as the Council shall, at its Annual Meeting, determine and at such place and time as the Council may determine.

### Extraordinary Meetings

- 1.3 The Mayor may call an Extraordinary Meeting of the Council at any time. If the Mayor refuses to call an Extraordinary Meeting of the Council after receiving a requisition for that purpose signed by five members of the Council, or if, without so refusing, the Mayor does not call an Extraordinary meeting within seven days after receiving the requisition, then any five members of the Council, on that refusal or on the expiration of those seven days, as the case may be, may forthwith call an Extraordinary Meeting of the Council.

(Local Government Act 1972 Schedule 12 para. 3)

### Notice of Meetings

- 1.4 The Chief Executive shall at least **five clear days** before a meeting:
- 1.4.1 give public notice of the time and place of the meeting by posting it at the offices of the Council and placing it on the Council website or if the meeting is convened on shorter notice, then at the time it is convened;
  - 1.4.2 send to every member of the Council by an appropriate method a summons to attend the meeting, specifying the business proposed to be transacted at the meeting. An appropriate method shall be as defined by Paragraph 4, Schedule 12 of the Local Government Act 1972

*N. B 'Clear Days' has been interpreted as five periods of 24 hours running from midnight to midnight and not including Saturday and Sunday unless the Council Offices are open for the inspection of agenda and reports on those days.*

(Local Government Act 1972 Section 100A, 100B and Schedule 12 para. 4)

## 2. MAYOR AND DEPUTY MAYOR

- 2.1 The Election of the Mayor shall be the first item of business at the Annual Meeting, and shall be followed by the appointment of a Deputy Mayor. In the absence of both the Mayor and Deputy Mayor, those members present will choose one of their number to preside at the meeting, and that person shall have the powers of the Mayor in relation to the conduct of the meeting.

**3. APPOINTMENT OF COMMITTEE AND CHAIRMAN**

**Appointment of Chairmen and Vice-Chairmen**

- 3.1 The council at its Annual Meeting shall appoint the chairmen and vice-chairmen of all standing committees. If a casual vacancy arises in the office of chairman or vice-chairman of a committee, the council shall appoint a replacement at its next meeting.
- 3.2 In the absence of the chairman of a committee, the vice-chairman shall preside and in the absence of both, the committee from among its members shall appoint a chairman for that particular meeting.

**Continuance of Committees**

- 3.3 The composition and membership of Committees shall be determined at the Annual Meeting of the council and remain in place until the next Annual Meeting. Any alteration to the composition of membership of a committee must be determined by the Council.

**4. QUORUM**

- 4.1 The quorum at a meeting of the Council is twenty members. If the meeting lacks a quorum its business shall be adjourned to a fixed date and time, or to the next Ordinary Meeting.

**5. ORDER OF BUSINESS**

- 5.1 Subject to paragraph 5.2 of this Standing Order, the order of business at every meeting of the Council will be:

- 5.1.1 to choose a person to preside if the Mayor and Deputy Mayor are absent;
- 5.1.2 to deal with any item required by statute to be done before any other item;
- 5.1.3 to approve as a correct record and sign the minutes of the last meeting of the Council;
- 5.1.4 to receive public questions submitted in accordance with Standing Order 6;
- 5.1.5 Mayor's communications;
- 5.1.6 to dispose of business (if any) remaining from a previous meeting;
- 5.1.7 reports to Council
- 5.1.~~87~~ Leader's Report and Question Time;
- 5.1.~~98~~ to receive and consider all other reports, minutes and recommendations of committees in date order of meeting;
- 5.1.~~109~~ to answer questions asked under Standing Order 10;
- 5.1.~~110~~ to consider Motions under Standing Order 9 in the order received; and
- 5.1.~~124~~ other business, if any, specified in the summons.

- 5.2 With the exception of items 5.1.1, 5.1.2, 5.1.3 and 5.1.4, the Mayor may alter the order of business, or by a resolution following a Motion moved, seconded and put to the meeting without debate.

**6. PUBLIC PARTICIPATION**

- 6.1 Public participation in meetings of the Council will be allowed, in accordance with the Council's Protocol for Public Participation at Council and Committee meetings, subject to the following:

- 6.1.1 a question or comment may be refused if they relate to exempt or confidential information within the meaning of the Council's Rules or if in the opinion of the Council's Head of Legal and Democratic Services they contain defamatory material;



## Part 4 of the Constitution 2024~~2~~

- 6.1.2 only residents of the Ribble Valley may ask questions or make comments.
- 6.1.3 no person shall speak for more than 3 minutes;
- 6.1.4 a maximum of 15 minutes shall be allocated to public participation. Question(s) and/or comment(s) will be dealt with in the order in which they are received. Any questions not dealt with at the meeting shall be given answers in writing. Answers will not be given to any comments made. The public participation session shall form part of the formal proceedings of Council and shall be recorded in the minutes.
- 6.1.5 Members of the public wishing to ask questions or make comments must give notice in writing to the Chief Executive by not later than noon on the Friday before the Council meeting. The notice must specify the question in sufficient detail to enable a reply to be prepared. The Leader or the Chairman of the appropriate committee will give answers and a copy of the answer in writing will be given to the questioner.
- 6.1.6 Questioners shall have the right to ask one supplementary question when they have received the chairman's reply.
- 6.1.7 A question or comment on the same topic shall not be made at two consecutive meetings of the Council.
- 6.1.8 If the Council elects to, a special annual public meeting shall be held to deal solely with matters raised by electors. The venue will be such place as the Council decides. The same rules as set out in paragraph 6.1.5 of this Standing Order will apply to the written submission of questions at any special annual public meeting.
- 6.1.9 appropriate publicity shall be given to the right of the public to participate in meetings of the Council.

### **7. PETITIONS**

- 7.1 Petitions may be presented to the Council in accordance with the Council's Petition Scheme.
- 7.2 The Council's Petition Scheme will not apply to letters of representation in respect of any matter relating to:
  - 7.2.1 a specific planning decision (including a development plan document or the community infrastructure levy),
  - 7.2.2 a specific licensing decision;
  - 7.2.3 an individual or entity, which has a right to a review or appeal, conferred by or under any enactment.

### **8. MOTIONS AND AMENDMENTS WITHOUT NOTICE**

- 8.1 A member may move without notice any of the following Motions and amendments:
  - 8.1.1 to appoint a chairman for that meeting or the remainder of the meeting;
  - 8.1.2 motions relating to the accuracy of the minutes;
  - 8.1.3 to vary the order of the agenda;

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- 8.1.4 subject to paragraph 8.1.7 of this Standing Order, move a Motion arising out of consideration of an item on the agenda, provided it is relevant to that item and does not introduce any new subject matter,
- 8.1.5 refer a matter back to a committee; and/or
- 8.1.6 that a body be appointed, or a person appointed to a body;
- 8.1.7 to adopt reports and recommendations of committees and/or officers. A member cannot however move a Motion or amendment, which amends a decision made under powers delegated to a Committee and/or Officer by the Council.
- 8.1.8 to give leave to withdraw a Motion;
- 8.1.9 to extend the time limit for speeches;
- 8.1.10 to make an amendment to a Motion;
- 8.1.11 to move on to the next item on the agenda;
- 8.1.12 to put the question immediately to the vote;
- 8.1.13 to adjourn the debate;
- 8.1.14 to adjourn the meeting;
- 8.1.15 to suspend one or more Standing Orders;
- 8.1.16 to exclude the public from the meeting under Section 100A (4) of the Local Government Act 1972;
- 8.1.17 under Standing Order 13.31 not to hear a member further.
- 8.1.18 under Standing Order 13.32 by the chairman to require a member to leave the meeting; and/or
- 8.1.19 to give any consent required by these Standing Orders.

### 9. NOTICES OF MOTION

- 9.1 A Notice of Motion not listed in Standing Order 8 must be given in writing to the Chief Executive **AT LEAST 7 CLEAR DAYS** (as defined above) before the relevant meeting, and be signed by the member(s) giving the notice. An email to the Chief Executive will be accepted as giving notice.
- 9.2 The Chief Executive shall set out in the summons for the Council meeting all Motions which comply with the requirements of paragraph 9.1 of this Standing Order in the order they have been received, unless the member has either withdrawn it in writing or requested to move it at a later meeting.
- 9.3 Motions must relate to matters where the Council has powers or duties or which affect the borough.
- 9.4 The Council will treat as withdrawn any Motion not moved at the meeting at which it appears upon the summons, unless the Mayor agrees its postponement.
- 9.5 Any Motion which falls within the terms of reference of a committee(s) may:
  - 9.5.1 be referred without discussion to such committee(s);

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- 9.5.2 be referred without discussion to such other committee(s) as the Council may decide; or
  - 9.5.3 be dealt with at the meeting at which it is moved if the Mayor considers it is appropriate and convenient to do so.
- 9.6 If a Motion is referred in accordance with Standing Order 9.5 the Chief Executive must notify the relevant member:
- 9.6.1 of the meeting(s) of the committee(s) to which it has been referred;
  - 9.6.2 that they have the right to attend the meeting(s); and
  - 9.6.3 that they may explain the Motion at any such meeting(s).

### **10. QUESTIONS AT COUNCIL MEETINGS**

- 10.1 A member may ask the Mayor or the chairman of any committee any question on any matter which relates to a power or duty of the Council or which affects the borough.
- 10.2 A question must either:
- 10.2.1 be received by the Chief Executive by noon on the Friday before the meeting; or
  - 10.2.2 relate to urgent business, have the agreement of the Mayor to the question being put and, where possible, a copy of the question will be given to the Chief Executive before 10.00am on the day of the meeting.
- 10.3 The question shall be put and answered without discussion, but the person to whom the question is addressed may decline to answer. Where the question has been submitted in writing in advance of the meeting, the questioner shall have the right to ask one supplementary question, or to make a relevant comment, when they have received the Chairman's reply.
- 10.4 The answer to a member's question may be given: orally and directly; by reference to published material of the Council provided it is readily available to members; or in writing circulated to all members.
- 10.5 There shall be no question on the same topic at two consecutive meetings of the Council.

### **11. LEADER'S REPORT AND QUESTION TIME**

- 11.1 The Leader of the Council will present a report on the ongoing work of the Council and on any topical issues relating thereto. Notwithstanding the provisions of Standing Order 13.11, the Leader in presenting his report may speak for up to ten minutes.
- 11.2 At the conclusion of the Leader's report, the Leader of the Opposition or in his absence, the Deputy Leader of the Opposition may ask up to three questions of the Leader, provided that notice of these has been received in writing by the Chief Executive by not later than noon on the day before the Council meeting. The questions shall relate to the general work of the Council. There will be no requirement for any answers to be in writing and the leader of the opposition shall be entitled to ask one supplementary question or make one comment in relation to each answer given by the Leader.
- 11.3 When any questions from the Leader of the Opposition or in his absence, the Deputy Leader of the Opposition have been answered by the Leader, Councillors may ask a question of the Leader on matters relating to the general work of the Council, which do not fall within the remit of a committee.
- 11.4 Only residents of the Ribble Valley may ask questions of the Leader.

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- 11.5 Subject to paragraph 11.2 of this Standing Order, Councillors wishing to ask questions must give notice in writing to the Chief Executive by not later than noon on the Friday before the council meeting. The notice must specify the nature of the question in sufficient detail to enable a reply to be prepared. A copy of the Leader's answer in writing will be given to the questioner.
- 11.6 Councillor's shall have the right to ask one supplementary question when they have received the Leader's reply.
- 11.7 There shall be no question on the same topic at two consecutive meetings of the Council.

### **12. MINUTES OF COUNCIL MEETINGS**

- 12.1 The Mayor will move that the minutes be approved as a correct record.
- 12.2 Only the accuracy of the minutes may be discussed and then only by Motion. As soon as any Motion has been disposed of (or if no Motion is moved) the Mayor will sign the minutes subject to any amendment set out in any Motion approved by the Council.
- 12.3 Minutes shall be submitted to and signed at the next meeting of the Council unless that meeting is an Extraordinary Meeting.

### **13. RULES OF DEBATE FOR COUNCIL MEETINGS**

#### **Respect for Mayor**

- 13.1 When the Mayor rises during a debate, any member standing must immediately stop speaking and sit down and the Council must be silent.

#### **Standing when Speaking**

- 13.2 A member, when speaking, must stand and address the Mayor.

#### **Mayor to decide order of speaking**

- 13.3 If two or more members rise or indicate their wish to speak, the Mayor will call on one to speak and the other (or others) must then sit.

#### **Only one Member to Stand**

- 13.4 While a member is speaking, all other members must remain seated and silent UNLESS rising to indicate that they wish to make a point of order or to provide personal explanation.

#### **Motion for reception of Minutes – Procedure**

- 13.5 A Motion for the reception of the minutes of a committee, sub-committee or joint Committee (save for any minute marked with \*\*\*):
- 13.5.1 must be proposed and seconded before it is discussed;
- 13.5.2 must not include any amendment of those minutes; but

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- 13.5.3 may provide for a particular minute to be withdrawn for further consideration by the appropriate committee; and upon being seconded, that particular minute will be withdrawn subject to the agreement of the Council.
- 13.6 When a Motion to receive the minutes of a committee has been seconded, the Mayor will invite questions or comments upon such minutes. Any member may ask a question or make a comment on any minute before the Council, provided that he or she does not speak for more than five minutes in total on the minutes of a particular committee.
- 13.7 Any minute with \*\*\* must be considered by a separate motion following the procedure set out in paragraphs 13.5 and 13.6 above.

### Questions/Comments on Minutes

- 13.8 The chairman of the committee or other member moving the reception of the committee minutes will respond to any questions/comments relating to those minutes. Questions on a particular minute will not be answered until they have all been asked. The chairman or other member moving the reception of the committee minutes may decline to respond unless written notice has been given to the Chief Executive by noon on the Friday before the meeting. Where a question has been submitted in writing in advance of the meeting the questioner shall have the right to ask one supplementary question when they have received the chairman's response.

### Content of Amendment

- 13.9 An amendment must relate to the Motion and either:
- 13.9.1 refer a matter to a committee, or refer back to the appropriate committee a matter recommended to the Council;
  - 13.9.2 leave out words;
  - 13.9.3 add or insert words; or
  - 13.9.4 leave out words and add or insert words.
- as long as the effect of 13.9.2 to 13.9.4 is not to negate the motion.

### Content of Speech

- 13.10 A member's speech must be directed solely to the matter under discussion.

### Length of Speech

- 13.11 A member may not speak for more than five minutes, except by consent of the Council.

### When a member may speak again on a Motion

- 13.12 A member who has spoken on any Motion (and for this purpose each separate minute of a particular committee, sub-committee or joint committee, or any group of minutes being taken together will be regarded as a separate Motion) must not speak again until the debate on the Motion has finished EXCEPT:

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- 13.12.1 to speak once on an amendment moved by another member;
- 13.12.2 if the Motion has been amended since the member last spoke, to move a further amendment;
- 13.12.3 if the member's first speech was on an amendment moved by another member, to speak on the main issue, whether or not that amendment was carried;
- 13.12.4 in exercise of a right of reply given by paragraphs 13.26 or 13.27 of this Standing Order;
- 13.12.5 on a point of order or by way of personal explanation (in accordance with paragraph 13.28 and 13.29 of this Standing Order);
- 13.12.6 to move or speak on a procedural Motion set out in sub-paragraph 13.19.2, 13.19.7 or 13.19.8 of paragraph 13.19 of this Standing Order.

### **Debate on Amendment**

- 13.13 Only one amendment may be moved and discussed at a time. No further amendment may be moved until the first amendment has been disposed of.
- 13.14 The Mayor may permit two or more amendments to be discussed together if this is likely to help the proper conduct of the Council's business BUT each amendment must be voted upon separately.
- 13.15 If an amendment is lost a further, different, amendment may be moved.
- 13.16 The Mayor should read the entire Motion as amended prior to a vote being taken.
- 13.17 If an amendment is carried, the Motion as amended takes the place of the original Motion and becomes the Motion upon which any further amendments may be moved.

### **Seconding of Motions and Amendments**

- 13.18 Any member may second a motion or amendment and reserve his or her speech for a later period of the debate.

### **Motions which may be moved during debate**

- 13.19 When a Motion is being debated, the only other Motions that may be moved (either singly or combined) are:
  - 13.19.1 to amend the Motion;
  - 13.19.2 to adjourn the meeting;
  - 13.19.3 to adjourn the debate;
  - 13.19.4 to move on to the next business;
  - 13.19.5 to put the question immediately to the vote;
  - 13.19.6 not to hear a member further;
  - 13.19.7 by the Mayor to require a member to leave the meeting;

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- 13.19.8 to exclude the public from the meeting under section 100A (4) of the Local Government Act 1972;
- 13.19.9 to suspend one or more Standing Orders;
- 13.19.10 to extend the time limit for speeches;
- 13.19.11 to give any consent required by these Standing Orders.

### Closure Motions

- 13.20 At the conclusion of a speech of another member, a member may move without comment that:
  - 13.20.1 the debate be adjourned;
  - 13.20.2 the meeting be adjourned;
  - 13.20.3 the Council proceed to the next business; or
  - 13.20.4 the question be put.
- 13.21 If the Motion is seconded the Mayor shall proceed as follows, if in his opinion the question before the meeting has been sufficiently discussed:
  - 13.21.1 in the case of a Motion under 13.20.1, 13.20.2 or 13.20.3, invite the mover of the original Motion to reply and then put the closure Motion to the vote; or
  - 13.21.2 in the case of a Motion under 13.20.4, put the closure Motion to the vote.
- 13.22 If the Motion is carried, the question before the meeting shall (subject to the rights of speech or reply) be put to the vote or be deemed to be disposed of or the meeting or debate shall stand adjourned as the case may be.

### Amendment of Motion by Proposer

- 13.23 The proposer of a Motion may with the consent of the Council:
  - 13.23.1 alter a Motion of which the proposer has given notice; or
  - 13.23.2 with the further consent of the seconder alter a Motion, which the proposer has moved if (in either case) the alteration is one, which could be made as an amendment to the Motion.

### Withdrawal of Motion by Proposer

- 13.24 A Motion or amendment may be withdrawn by the proposer with the consent of the seconder and of the council.
- 13.25 No member may speak on a Motion or amendment after the proposer has asked to withdraw it **UNLESS** permission has been refused.

### Right of Reply – Proposer of Motion Only

- 13.26 The proposer of a Motion has the right to reply at the close of the debate on the Motion immediately before it is put to the vote.

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- 13.27 At the close of a debate on an amendment:
- 13.27.1 the proposer of the original Motion has the right to reply; and
  - 13.27.2 the proposer of the amendment has the right to reply, such right to be exercised immediately before the proposer of the original motion replies.

### Explanation and Points of Order

- 13.28 An explanation shall be confined to a material part of an earlier speech by the member during the meeting and on which a misunderstanding has occurred.
- 13.29 A point of order is a request by a member to the Mayor to rule on an alleged irregularity in the constitution of, or procedure in the meeting.
- 13.30 A member may rise on a personal explanation or a point of order at any time and is entitled immediately to address the Mayor on the matter; but:
- 13.30.1 the member who raises a point of order must specify immediately a Standing Order or statutory provision, and say how it has been broken or infringed;
  - 13.30.2 in either case the member's speech must be confined to the personal explanation or point of order.
  - 13.30.3 the ruling of the Mayor on an explanation or point of order is not open to discussion and is final.

### Disorderly Conduct

- 13.31 If the Mayor considers a member's conduct disorderly and so states to the Council, then the Mayor or any other member may move "not to hear a particular member further" and if seconded, the Motion shall be put to the vote without discussion. Disregarding the ruling of the Mayor, wilfully obstructing proceedings, or behaving improperly, offensively or irregularly shall, for these purposes, be considered disorderly.
- 13.32 If the member's disorderly conduct continues after the Motion has been carried, the Mayor shall:

#### EITHER

- 13.32.1 move to require the member to leave the meeting in which case the Motion shall be put to the vote without seconding or discussion

#### OR

- 13.32.2 adjourn the meeting of the council to an appropriate time.

- 13.33 The Mayor may, in the event of general disturbance disruptive of the proceedings, adjourn the meeting for an appropriate length of time. Such action may be taken irrespective of other available powers and without putting the matter to the meeting.

### Voting

- 13.34 Save for the requirements relating to Budget Decision Meetings, set out in paragraphs 13.38 – 13.39 of the Standing Order, Members shall vote by a show of hands unless before the Mayor begins to take the vote a member requests that a recorded vote is taken, and that request is supported by six other Members (who will show their support by raising their hands).



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- 13.35 Where a recorded vote takes place pursuant to paragraph 13.34 of this Standing Order, the minutes must record each Member's vote for, against or abstaining.
- 13.36 In the event that a recorded vote takes place:
- 13.36.1 the Head of Legal and Democratic Services or Chief Executive will call the name of each member;
  - 13.36.2 the member will respond, for or against the Motion or abstaining; and
  - 13.36.3 the Head of Legal and Democratic Services, a Director or Head of Service will record each member's response in the minute.
- 13.37 In the case of an equality of votes the Mayor or the person presiding shall have a second or casting vote.
- (Local Government Act 1972 Schedule 12 para.39.)

### **Voting in Budget Decision Meetings**

- 13.38 Immediately after any vote is taken at a Budget Decision Meeting (as defined in the Local Authorities (Standing Orders) (England) Regulations 2001/3384 (as amended)), there must be recorded in the minutes of the proceedings of that meeting the names of the persons who cast a vote for the decision or against the decision or who abstained from voting.
- 13.39 The votes shall be recorded as set out in paragraph 13.36 of this Standing Order.

### **14. DISTURBANCE BY MEMBERS OF THE PUBLIC**

- 14.1 If a member of the public interrupts the proceedings at any meeting the Mayor will issue a warning and if the interruption continues the Mayor shall order the removal of that person from the premises where the meeting is taking place. In case of general disturbance in any part of the premises open to the public, the Mayor shall order that part to be cleared.

### **15. TIME LIMIT ON MEETINGS**

- 15.1 All meetings must end at or before 3 hours after the time at which the meeting commenced. The council or a committee will only suspend this Standing Order on rare occasions when circumstances justify doing so. The Motion to suspend this Standing Order must be seconded and then put to the vote without discussion.

### **16. MOTIONS AFFECTING EMPLOYEES**

- 16.1 If any question arises on the appointment, promotion, dismissal, salary, superannuation, conditions of service or conduct of any council employee, the Council must not discuss it until it has considered whether to exclude the public under section 100A (4) of the Local Government Act 1972 as amended.

### **17. MOTIONS NOT TO BE REVIVED**

- 17.1 No member may move a Motion or amendment, which would have the same effect as one, which has been rejected within the previous six months unless notice has been given as required by Standing Order 9 and such notice is signed by at least nine other members.

### **18. VOTING ON APPOINTMENTS**

- 18.1 Where three or more persons are nominated for any position to be filled by the Council but there is no majority of the votes cast in favour of one candidate, then the candidate who received the least votes must be eliminated from the voting and a fresh vote taken and so

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on until a majority of votes is given in favour of one person. Voting under this Standing Order may be conducted by ballot paper.

### **19. RECORD OF ATTENDANCES**

- 19.1 The names of the members present at a meeting of the council or any of its committees shall be recorded by the Chief Executive in an attendance book provided for that purpose.

### **20. FILMING OR RECORDING MEETINGS**

20. The filming, photographing or audio recordings or use of social media at Council meetings is permitted subject to the provisions set out in the Council's Protocol for filming and recording meetings.

**21. MEETINGS OF COMMITTEES**

- 21.1 Meetings of Committees will be held at such intervals as the Council shall, at its Annual Meeting, determine and at such place and time as the Council shall determine.

**Sub-Committees/Working Groups**

- 21.2 At the first meeting of each Committee within each municipal year, or as required during the course of the year to give effect to Council business, each Committee shall establish such sub-committees and/or working groups as it deems necessary. The Committee shall determine the terms of reference of the sub-committee/working group and its membership from its own members.
- 21.3 The membership of any Sub-Committee shall be subject to the principles of political balance, but this will not apply to working groups.
- 21.4 Sub-Committees shall have the power to make decisions, but working groups may only consider an issue and then refer the matter back to Committee for a decision to be made.

**Notice of Committee Meetings**

- 21.5 The Chief Executive shall at least **five clear days** before a meeting:
- 21.5.1 give the public notice of the time and place of the meeting by posting it at the offices of the council and placing it on the Council website or if the meeting is convened on shorter notice, then at the time it is convened;
- 21.5.2 send to every member of the Council by an appropriate method a summons to attend the meeting, specifying the business proposed to be transacted at the meeting. An appropriate method shall be as defined by Paragraph 4, Schedule 12 of the Local Government Act 1972N.B Clear days shall have the meaning set out above.

**Quorum**

- 21.6 The quorum at meetings of committees shall be not less than half the members of the committee.
- 21.7 If a meeting lacks a quorum its business shall be adjourned to a fixed date and time or to the next meeting.

**Order of Business**

- 21.8 Subject to paragraph 21.9 of this Standing Order, the order of business at every Committee and Sub-Committee meeting will be:
- 21.8.1 to receive apologies for absence;
- 21.8.2 to approve as a correct record and sign the minutes of the last meeting of the Committee;
- 21.8.3 to receive any declarations of interest;
- 21.8.4 Public participation;

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- 21.8.5 to receive and consider all reports submitted to the Committee in the order they appear on the agenda; and
- 21.8.6 other business if any specified on the agenda
- 21.9 With the exception of items 21.8.1 –21.8.3 and 21.8.5-21.8.6 the order of business may be altered by the chairman.

### **22 PUBLIC PARTICIPATION IN COMMITTEES**

- 22.1 The provisions of this standing order relate to all committees save for Planning Committee (as detailed in standing order 22.3 below).
- 22.2 Public participation in committee meetings will be allowed, in accordance with the Council's Protocol for Public Participation at Council and Committee Meetings, save that:
  - 22.2.1 A question or comment may be refused if it relates to exempt or confidential information within the meaning of the Council's rules or if in the opinion of the Head of Legal and Democratic Services they contain defamatory material.
  - 22.2.2 Any person wishing to speak must register with the Council by noon on the day of the meeting.
  - 22.2.3 Contributions are limited to one per person and no person may speak for more than three minutes except in exceptional circumstances.
  - 22.2.4 A maximum of 15 minutes will be allocated for public participation in each Committee.
  - 22.2.5 Contributions will be limited to comments on decision items listed in Part I of the Agenda.
  - 22.2.6 Comments and contributions will be taken in the order in which they are received. Speakers on different agenda items will be dealt with in Agenda item order.
  - 22.2.7 No person may speak on the same topic at two consecutive meetings.

### **Public Participation in Planning Committee**

- 22.3 Public participation in Planning Committee meetings will be allowed, pursuant to standing order 22.2 with the exception of matters relating to individual applications within item 5 of the agenda, where the following will apply: ~~save that:~~
  - 22.3.1 a question or comment may be refused if it relates to exempt or confidential information within the meaning of the Council's rules or if in the opinion of the Head of Legal and Democratic Services they contain defamatory material;
  - 22.3.2 contributions will be limited to comments on decision items listed in Part I of the Agenda;
  - 22.3.3 a maximum of two speakers will be allowed on each planning application. One will be the applicant or agent, the other an objector. If the parish council is the objector they will have first refusal of the right to speak;
  - 22.3.4 if the parish council do not wish to speak, the Council will accept the first person to register his or her name as the objector;

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- 22.3.5 each speaker may speak for a maximum of three minutes. The applicant/agent will speak first and the objector second;
- 22.3.6 Officers and members other than the Chairman cannot question the speaker. In exceptional circumstances the Chairman may ask an applicant and/or objector to clarify a matter of fact. If this happens, the applicant and/or objector must confine himself or herself to giving a direct answer to the question; and/or
- 22.3.7 Officers will not be required to answer questions raised, but will do so if a Member of Committee so requests.

### **23 PETITIONS**

- 23.1 Petitions may be presented to a committee in accordance with the Council's Petition Scheme.
- 23.2 The Council's Petition Scheme will not apply to letters of representation in respect of any matter relating to:
  - 23.2.1 a specific planning decision (including a development plan document or the community infrastructure levy);
  - 23.2.2 a specific licensing decision;
  - 23.2.3 an individual or entity which has a right to a review or appeal conferred by or under any enactment.

### **24 MOTIONS AND AMENDMENTS WITHOUT NOTICE AT COMMITTEE MEETINGS**

- 24.1 A member may move without notice any of the following Motions and amendments:
  - 24.1.1 to appoint a chairman for that meeting or the remainder of the meeting;
  - 24.1.2 motions relating to the accuracy of the minutes;
  - 24.1.3 to vary the order of the agenda;
  - 24.1.4 subject to paragraph 24.1.7 of this Standing Order, move a Motion arising out of consideration of an item on the agenda, provided it is relevant to that item and does not introduce any new subject matter, and/or that a body be appointed, or a person appointed to a body;
  - 24.1.5 to adopt reports and recommendations of officers. A member cannot however move a Motion or amendment, which amends a decision made under powers delegated to a Committee and/or Officer by the Council.
  - 24.1.6 to give leave to withdraw a Motion;
  - 24.1.7 to extend the time limit for speeches;
  - 24.1.8 to make an amendment to a Motion;
  - 24.1.9 to move on to the next item on the agenda;
  - 24.1.10 to put the question immediately to the vote;
  - 24.1.11 to adjourn the debate;

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- 24.1.12 to adjourn the meeting;
- 24.1.13 to suspend one or more Standing Orders;
- 24.1.14 to exclude the public from the meeting under Section 100A (4) of the Local Government Act 1972;
- 24.1.15 under Standing Order 26.10 not to hear a member further.
- 24.1.16 under Standing Order 26.11 by the chairman to require a member to leave the meeting; and/or
- 24.1.17 to give any consent required by these Standing Orders.

### **25. NOTICES OF MOTION AT COMMITTEE**

- 25.1 A Notice of Motion not listed in Standing Order 24 must be given in writing to the Chief Executive **AT LEAST 5 CLEAR DAYS** (before the relevant meeting, and be signed by the member(s) giving the notice. (see definition of clear days set out above). An email to the Chief Executive will be accepted as giving notice.
- 25.2 The Chief Executive shall set out in the agenda for the Committee meeting all Motions which comply with the requirements of paragraph 25.1 of this Standing Order in the order they have been received, unless the member has either withdrawn it in writing or requested to move it at a later meeting.
- 25.3 Motions must relate to matters where the Council has powers or duties or which affect the borough.
- 25.4 The Council will treat as withdrawn any Motion not moved at the meeting at which it appears upon the summons, unless Committee agrees its postponement.

### **26 RULES OF DEBATE AT COMMITTEE MEETINGS**

#### **Debate on Amendment**

- 26.1. Only one amendment may be moved and discussed at a time. No further amendment may be moved until the first amendment has been disposed of.
- 26.2 The Chairman may permit two or more amendments to be discussed together if this is likely to help the proper conduct of the Committee's business BUT each amendment must be voted upon separately.
- 26.3 If an amendment is lost a further, different, amendment may be moved.
- 26.4 The Chairman must read the entire Motion as amended prior to a vote being taken.
- 26.5 If an amendment is carried, the Motion as amended takes the place of the original Motion and becomes the Motion upon which any further amendments may be moved.

#### **Seconding Amendments**

- 26.6 Any member may second a motion or amendment and reserve his or her speech for a later period of the debate.

#### Content of Amendment

- 26.7 An amendment must relate to the Motion and either:
- 26.7.1 refer a matter to another Committee or to Council;
  - 26.7.2 leave out words;
  - 26.7.3. add or insert words; or
  - 26.7.4 leave out words and add or insert words.
- as long as the effect of 26.7.2 to 26.7.4 is not to negate the motion.

#### **Amendment of Motion by Proposer**

- 26.8 The proposer of a Motion may with the consent of the Council:
- 26.8.1 alter a Motion of which the proposer has given notice; or
  - 26.8.2 with the further consent of the seconder alter a Motion, which the proposer has moved if (in either case) the alteration is one, which could be made as an amendment to the Motion.

#### **Withdrawal of Motion by Proposer**

- 26.9 A Motion or amendment may be withdrawn by the proposer with the consent of the seconder and of the council.
- 26.10 No member may speak on a Motion or amendment after the proposer has asked to withdraw it UNLESS permission has been refused.

#### **Explanation of points of order**

- 26.11 An explanation shall be confined to a material part of an earlier speech by the member during the meeting and on which a misunderstanding has occurred.
- 26.12 A point of order is a request by a member to the chairman to rule on an alleged irregularity in the constitution or procedure in the meeting.
- 26.13 A member may rise on a personal explanation or a point of order at any time and is entitled immediately to address the chairman on the matter; but:
- 26.13.1 the member who raises a point of order must specify immediately a Standing Order or statutory provision, and say how it has been broken or infringed;
  - 26.13.2 in either case the member's speech must be confined to the personal explanation or point of order.
  - 26.13.3 the ruling of the Chairman on an explanation or point of order is not open to discussion and is final.

#### **Disorderly conduct**

- 26.14 If the Chairman considers a member's conduct disorderly and so states to the Committee, then the Chairman or any other member may move "not to hear a particular member further" and if seconded, the Motion shall be put to the vote without discussion.

## Part 4 of the Constitution 202~~4~~<sup>2</sup>

Disregarding the ruling of the Chairman, wilfully obstructing proceedings, or behaving improperly, offensively or irregularly shall, for these purposes, be considered disorderly.

- 26.15 If the member's disorderly conduct continues after the Motion has been carried, the Chairman shall
- 26.15.1 move to require the member to leave the meeting in which case the Motion shall be put to the vote without seconding or discussion; or
  - 26.15.2 adjourn the meeting of the Committee to an appropriate time.
- 26.16 The Chairman may, in the event of general disturbance disruptive of the proceedings, adjourn the meeting for an appropriate length of time. Such action may be taken irrespective of other available powers and without putting the matter to Committee.

### **Disturbance by the public**

- 26.17 If a member of the public interrupts the proceedings at any meeting the Chairman will issue a warning and if the interruption continues the Chairman shall order the removal of that person from the premises where the Committee meeting is taking place. In case of general disturbance in any part of the premises open to the public, the Chairman shall order that part to be cleared.

### **Time limits**

- 26.18 All meetings must end at or before 3 hours after the time at which the meeting commenced. A committee will only suspend this Standing Order on rare occasions when circumstances justify doing so. The Motion to suspend this Standing Order must be seconded and then put to the vote without discussion.

### **Motions affecting employees**

- 26.19 If any question arises on the appointment, promotion, dismissal, salary, superannuation, conditions of service or conduct of any council employee, a Committee must not discuss it until it has considered whether to exclude the public under section 100A (4) of the Local Government Act 1972 as amended.

### **Record of attendance**

- 26.20 The names of the members present at a Committee meeting shall be recorded by the Chief Executive in an attendance book provided for that purpose.

### **Voting on appointments**

- 26.21 Where three or more persons are nominated for any position to be filled by the Council but there is no majority of the votes cast in favour of one candidate, then the candidate who received the least votes must be eliminated from the voting and a fresh vote taken and so on until a majority of votes is given in favour of one person. Voting under this Standing Order may be conducted by ballot paper.

### **Voting**

- 26.22 Save for the requirements relating to Budget Decision Meetings, set out in paragraphs 26.25 – 26.26 of this Standing Order, Members shall vote by a show of hands unless before the Chair begins to take the vote a member requests that a recorded vote is taken,



## Part 4 of the Constitution 202~~4~~2

and that request is supported by three other Members (who will show their support by raising their hands).

Where a recorded vote takes place pursuant to this Standing Order, the minutes must record each Members vote for, against or abstaining.

26.23 In the event that a recorded vote takes place:

26.231 the Head of Legal and Democratic Services, a Director or Head of Service will call the name of each member;

25.23.2 the member will respond, for or against the Motion or abstaining; and

25.23.3 the Head of Legal and Democratic Services, a Director or Head of Service will record each member's response and these will be recorded in the minute.

26.24 in the case of an equality of votes the Chairman or the person presiding shall have a second or casting vote.

(Local Government Act 1972 Schedule 12 para.39.)

### **Voting in Budget Decision Meetings**

26.25 Immediately after any vote is taken at a Budget Decision Meeting (as defined in the Local Authorities (Standing Orders) (England) Regulations 2001/3384 (as amended)), there must be recorded in the minutes of the proceedings of that meeting the names of the persons who cast a vote for the decision or against the decision or who abstained from voting.

26.26 The votes shall be recorded as set out in paragraph 26.23 of this Standing Order.

### **Minutes of Committee Meetings**

26.27 The Chairman or Vice Chairman will move that the minutes be approved as a correct record.

26.28 Only the accuracy of the minutes may be discussed and then only by Motion. As soon as any Motion has been disposed of (or if no Motion is moved) the Chairman will sign the minutes subject to any amendment set out in any Motion approved by Committee.

26.29 Minutes shall be submitted to and signed at the next meeting of Committee.

### **Members entitled to attend all Committees and Sub-Committees**

26.30 Members are entitled to attend meetings of committees or sub-committees of which they are not members and may speak with the permission of the committee or sub-committee. A member may not speak for more than five minutes, except by consent of the committee or sub-committee.

### **27. FILMING AND RECORDING MEETINGS**

27.1 The filming, photographing or audio recording or use of social media at Council meetings is permitted subject to the Council's protocol on filming or recordings meetings.

### **28. URGENT BUSINESS BETWEEN COMMITTEES (EMERGENCY COMMITTEE)**

28.1 Where the terms of reference of the Emergency Committee apply and the matter is so urgent that the decision cannot wait for a scheduled meeting of the Council or one of its committees, the Chief Executive or a deputy appointed by him/her for these purposes will

## Part 4 of the Constitution 2024~~2~~

convene a meeting of the Emergency Committee for the purpose of reaching a decision on that matter. The Emergency Committee shall have power to exercise any of the functions of the Council for the purposes of deciding the matter referred to it.

- 28.2 Membership of the Emergency Committee will be determined each year at the Annual Meeting of the Council in accordance with the provisions relating to political balance and, except where other arrangements are approved by the Annual Meeting, the committee will comprise of the Leader, the Deputy Leader, the Shadow Leader or their authorised representatives and one other councillor.
- 28.3 Members of the Corporate Management Team and, wherever possible, other appropriate officers, should also attend meetings of the Emergency Committee.
- 28.4 The committee clerk will arrange the meeting and produce an agenda. This and any reports prepared for the meeting will be circulated to members of the Emergency Committee.
- 28.5 The agenda will be posted on the Council's website together with any Part I reports.
- 28.6 The decision made by the Emergency Committee will be reported to the next meeting of the most appropriate committee or to full Council, as applicable.

### **29. CALL-IN PROCEDURE FOR DECISIONS MADE BY POLICY COMMITTEES**

- 29.1 All decisions made by committees should be sent to members within two working days of the committee having met.
- 29.2 A decision can be called-in within 5 working days of the decision being published.
- 29.3 If a decision is called-in, the implementation of that decision is suspended until the Council has met unless overridden by the Emergency committee.
- 29.4 Five members are needed to operate the call-in procedure.
- 29.5 The members operating the call-in procedure must give reasons in writing specifying why the decision has been called-in.
- 29.6 The call-in procedure does not apply to decisions on individual planning, licensing or grant applications, or to any matter arising out of the original decision on such an application including the conduct of any appeal. It should normally only apply to decisions, which are considered to be contrary to policy or not in accordance with the budget. The Emergency committee will have power to override the call-in procedure and to rule that the original decision be implemented. This power can only be exercised by a unanimous decision of the four where in their view; it is necessary to protect the interests of the Council that the original decision be implemented without delay. In order for them to decide whether or not to exercise this power, the Chief Executive shall notify them immediately of any decisions that have been called-in.

### **30. INTERESTS OF MEMBERS IN CONTRACTS AND OTHER MATTERS**

- 30.1 Members of the Council are under a duty to base their decision making on a consideration of the public interest, avoid conflict between personal interest and the public interest and resolve any conflict between the two, at once, and in favour of the public.
- 30.2 A Member has a potential conflict of interest where any business of the meeting relates to or is likely to affect the subject matter of:
  - 30.2.1 a disclosable pecuniary interest as described in the Members Code of Conduct and section 30(3) of the Localism Act 2011;
  - 30.2.2 other pecuniary interest as described in the Members Code of Conduct; or
  - 30.2.3 private interest as described in the Members Code of Conduct;

## Part 4 of the Constitution 2024~~2~~

held by a member and, when prompted by the agenda item, at the commencement of that consideration or when the interest becomes apparent, the Member must disclose to the meeting the existence and nature of that interest.

- 30.3 Where an interest is disclosed arising from a disclosable pecuniary interest; or other interest where that interest is one which a member of the public with knowledge of the relevant facts would reasonably regard as so significant that it is likely to prejudice the member's judgment of the public interest; the Member:

30.3.1 may not participate in any discussion of the matter at the meeting;

30.3.2 may not vote on the matter at the meeting; and

30.3.3 must retire to the public gallery or other area set aside from the meeting.

- 30.4 Where a Member holds a conflict of interest described at 30.2.2 and/or 30.2.3 above, before retiring he or she may address the meeting as a member of the public in accordance with the public participation rules.

- 30.5 Where a member is present at a meeting where that member is to be called upon to make a decision in the public interest, and that member considers they have fettered their discretion in some other way, that member may exercise any separate speaking rights as a ward member or member of the public but should not take part in the discussion or vote as a member of the meeting.

### **31. COMPLAINTS ABOUT CONDUCT OF MEMBERS**

- 31.1 Where a member has a complaint that another member has breached the council's Code of Conduct, s/he shall submit the complaint to the Council's Monitoring Officer.

- 31.2 No member shall at a meeting of the Council or its committees make any allegation or assertion that the conduct of another member or members is in breach of the Council's Code of Conduct or any other adopted codes of probity and practice relating to the conduct of members and no discussion shall take place regarding such conduct except in the Accounts and Audit Committee on receipt of a report from the Council's Monitoring Officer or within a sub-Committee of the Accounts and Audit Committee when it conducts a local hearing.

### **32. INTEREST OF OFFICERS IN CONTRACTS**

- 32.1 The Head of Legal and Democratic Services shall record particulars of any notice of pecuniary interest in a contract given by an officer and such record shall be open to inspection by members.

### **33. CHIEF OFFICERS – APPOINTMENTS**

- 33.1 Where the Council proposes to appoint a chief officer and it is not proposed that the appointment be made exclusively from among their existing officers, they shall draw up a statement specifying the duties of the officer concerned and any qualifications or qualities to be sought in the person to be appointed. Such statement shall be copied to any person expressing interest.

- 33.2 The Council shall consider the response to advertising the chief officer post and interview either all qualified candidates or those on a shortlist the council shall select. If there is no qualified candidate the chief officer post shall be re-advertised.

- 33.3 Every appointment of a chief officer shall be made by the Council or by a committee or sub-committee of the council.

- 33.4 When a vacancy occurs in any existing office of chief officer or deputy chief officer the council shall obtain the views of any committee primarily concerned and decide, in the case of an office which the council are not required by statute to fill, whether the office is

## Part 4 of the Constitution 202~~4~~2

- necessary; and in any case what shall be the terms and conditions of the office; and no steps shall be taken to fill the post until these decisions have been taken.
- 33.5 For the purposes of paragraph 33.4 above, it shall be deemed that a committee have been consulted if there has been consultation with the chairman, vice-chairman if any and one other member (or if there be no vice-chairman, two other members) designated by the chairman of the committee.
- 33.6 The powers of officers shall be those from time to time authorised by the council at the appropriate committee or sub-committee as the case may be.
- 33.7 The Council for the purpose of this Standing Order includes a committee, sub-committee or officer to whom appropriate powers have been delegated.
- 33.8 Canvassing of a member or members shall disqualify an applicant for an appointment with the council.
- 33.9 An applicant for any appointment with the Council aware of any relationship to any member or senior officer of the council shall, when making an application, disclose that relationship and failure to do so shall disqualify.
- 33.10 For the purpose of this Standing Order “senior officer” means any officer under the Council so designated by the Council and persons shall be deemed to be related if they are husband and wife or if either of them or the spouse of either of them is the son or daughter or grandson or granddaughter or brother or sister or nephew or niece of the other, or of the spouse of the other.
- 34. STAFF – APPOINTMENTS AND DISCIPLINARY ACTION**
- 34.1 In this Part –
- “the 1989 Act” means the Local Government and Housing Act 1989;
- “disciplinary action” has the same meaning as in the Local Authorities (Standing Orders) (England) Regulations 2001; and
- “member of staff” means a person appointed to or holding a paid office or employment under the Council.
- 34.2 Subject to paragraphs 34.3 and 34.5, the function of appointment and dismissal of, and taking disciplinary action against, a member of staff of the authority must be discharged, on behalf of the Council by the officer designated under section 4(1) of the 1989 Act (designation and reports of head of paid services) as the head of the authority’s paid service or by an officer nominated by him.
- 34.3 Paragraph 34.2 of this Standing Order shall not apply to the appointment or dismissal of, or disciplinary action against:
- 34.3.1 the officer designated as the head of the authority’s paid service;
- 34.3.2 a statutory chief officer within the meaning of section 2(6) of the 1989 Act (politically restricted posts);
- 34.3.3 a non-statutory chief officer within the meaning of section 2(7) of the 1989 Act;
- 34.3.4 a deputy chief officer within the meaning of section 2(8) of the 1989 Act; or
- 34.3.5 a person appointed in pursuance of section 9 of the 1989 Act (assistants for political groups).
- 34.4 Where a committee, sub-committee or officer is discharging on behalf of the Council the function of the appointment of an officer designated as the head of the Council’s paid

## Part 4 of the Constitution 2024~~2~~

service, the Council must approve that appointment before an offer of appointment is made to that person.

34.5 Where a Committee, sub-committee or officer is discharging, on behalf of the Council, the function of the dismissal of an officer designated as the head of the Council's paid service, as the Council's chief finance officer, or as the Council's monitoring officer, the Council must approve that dismissal before notice is given to that person.

34.6 Nothing in paragraph 34.2 shall prevent a person from serving as a member of any committee or sub-committee established by the Council to consider an appeal by:

34.5.1 another person against any decision relating to the appointment of that other person as a member of staff of the Council; or

34.5.2 a member of staff of the Council against any decision relating to the dismissal of, or taking disciplinary action against that member of staff.

### **35. SENIOR OFFICERS - DISCIPLINARY ACTION**

35.1 In the following paragraphs:

(a) "the 2011 Act" means the Localism Act 2011;

(b) "chief finance officer", "disciplinary action", "head of the authority's paid service" and "monitoring officer" have the same meaning as in regulation 2 of the Local Authorities (Standing Orders) (England) Regulations 2001;

(c) "independent person" means a person appointed under section 28(7) of the 2011 Act;

(d) "local government elector" means a person registered as a local government elector in the register of electors in the authority's area in accordance with the Representation of the People Acts;

(e) "the Panel" means a committee appointed by the authority under section 102(4) of the Local Government Act 1972 for the purposes of advising the authority on matters relating to the dismissal of relevant officers of the authority;

(f) "relevant meeting" means a meeting of the authority to consider whether or not to approve a proposal to dismiss a relevant officer; and

(g) "relevant officer" means the chief finance officer, head of the authority's paid service or monitoring officer, as the case may be.

35.2 A relevant officer may not be dismissed by the Council unless the procedure set out in the following paragraphs is complied with.

35.3 The Council must invite relevant independent persons to be considered for appointment to the Panel, with a view to appointing at least two such persons to the Panel.

35.4 In paragraph 35.3 of this standing order "relevant independent person" means any independent person who has been appointed by the Council or, where there are fewer than two such persons, such independent persons as have been appointed by another authority or authorities as the Council consider appropriate.

35.5 Subject to paragraph 35.6 of this standing order, the Council must appoint to the Panel such relevant independent persons who have accepted an invitation issued in accordance with paragraph 35.3 of this standing order in accordance with the following priority order:

(a) a relevant independent person who has been appointed by the Council and who is a local government elector;

(b) any other relevant independent person who has been appointed by the Council;

## Part 4 of the Constitution 2024<sup>2</sup>

- (c) a relevant independent person who has been appointed by another authority or authorities.
- 35.6 The Council is not required to appoint more than two independent persons in accordance with paragraph 35.5 of this standing order but may do so.
- 35.7 The Council must appoint any Panel at least 20 working days before the relevant meeting.
- 35.8 Before the taking of a vote at the relevant meeting on whether or not to approve such a dismissal, the Council must take into account, in particular:
- (a) any advice, views or recommendations of the Panel;
  - (b) the conclusions of any investigation into the proposed dismissal; and
  - (c) any representations from the relevant officer.
- 35.9 Any remuneration, allowances or fees paid by the Council to an independent person appointed to the Panel must not exceed the level of remuneration, allowances or fees payable to that independent person in respect of that person's role as independent person under the 2011 Act.
- 36. MEMBERS' ACCESS TO DOCUMENTS AND PROPERTY**
- 36.1 Members' rights of access to documents in the possession or control of the Council which contain material relating to any business to be transacted at a meeting of the Council are set out in the Council's Rules with regard to access to meetings and related documents of the Council, its committee and sub-committees.
- 36.2 Unless specifically authorised to do so by the Council or a committee, a member of the Council shall not issue any order respecting any works which are being carried out by or on behalf of the Council or claim by virtue of his membership of the Council any right to inspect or to enter upon any lands or premises which the Council has the power or duty to inspect or enter.
- 37. SEALING OF DOCUMENTS**
- 37.1 All documents which require to be sealed with the Common Seal of the council shall be attested by the Mayor or Deputy Mayor and by the Chief Executive, the Director of Resources, or the Head of Legal and Democratic Services.
- 37.2 All documents to which the Common Seal is affixed shall be entered in a register to be kept by the Head of Legal and Democratic Services.
- 38. CONTRACTUAL STANDING ORDER**
- 38.1 The letting of contracts shall be in accordance with the Council's Contract Procedure Rules.

## **RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE**

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meeting date: TUESDAY 9 APRIL 2024  
title: DRAFT CYCLE OF COMMITTEE MEETINGS 2024/25  
submitted by: MARSHAL SCOTT - CHIEF EXECUTIVE  
principal author: REBECCA HODGSON – DEMOCRATIC SERVICES & CIVIC OFFICER

### 1 PURPOSE

1.1 To request Committee's consideration of the proposed meeting cycle for committees for the municipal year 2024/25.

1.2 Relevance to the Council's ambitions and priorities:

One of the Council's stated aims is to be a well-run Council. Meetings of the Council and its committees are arranged to be as accessible as possible to enhance the transparency of the Council's work.

### 2 BACKGROUND

2.1 The draft meeting cycle is drawn up at this time of year for the forthcoming municipal year i.e. 2024/25.

2.2 It is subject to final approval at the Annual meeting on 14 May 2024.

2.3 Some meeting dates have to fit into other timetables, e.g. approval of the Statement of Accounts, setting the Council Tax.

### 3 ISSUES

3.1 The draft meeting cycle at Appendix A is similar to the cycle for 2023/24. All the committees are the same and the order in which the meetings are held largely remain the same.

3.2 There are no Borough elections being held in May 2025, therefore, it is proposed that the 2024/25 Annual Meeting be held on 13 May 2025.

3.2 Consideration has been given to various issues that have resulted in:

- Meeting dates being arranged around the Easter holidays
- Meeting dates avoiding, where possible, half term holidays
- the 'summer' cycle being condensed as far as possible

3.3 All committees and Council will be held in the Council Chamber. The legislation allowing for remote meetings expired on 7 May 2021. Members will be kept informed of any changes to legislation should this happen.

#### 4 RISK ASSESSMENT

4.1 The approval of this report may have the following implications:

- Resources – the estimated costs of administering the committee arrangements is included in the approved budget for 2024/25.
- Technical, Environmental and Legal – None arising as a direct result of this report.
- Political – None arising as a direct result of this report.
- Reputation – None arising as a direct result of this report.
- Equality & Diversity – None arising as a direct result of this report.

#### 5 RECOMMENDED THAT COMMITTEE

5.1 Approve the draft meeting cycle at Appendix A for ratification at the Annual Meeting on 14 May 2024.

REBECCA HODGSON  
DEMOCRATIC SERVICES OFFICER

MARSHAL SCOTT  
CHIEF EXECUTIVE

#### BACKGROUND PAPERS

Meeting Cycle 2023/24

For further information please ask for Rebecca Hodgson, extension 4408

REF: RH/P&F090424



**Ribble Valley Borough Council**  
**Meeting Cycle 2024/25**  
**(14 May 2024 – 13 May 2025)**

MEETINGS	Day	TIME	1 <sup>ST</sup> CYCLE 2024	2 <sup>ND</sup> CYCLE 2024	3 <sup>RD</sup> CYCLE 2024	4 <sup>TH</sup> CYCLE 2025	5 <sup>TH</sup> CYCLE 2025
Community Services	Tues	6.30pm	28 MAY	20 AUG	15 OCT	7 JAN	11 MARCH
Planning and Development	Thurs	6.30pm	30 MAY	25 JULY & 22 AUG	17 OCT	9 JAN	13 MARCH
Personnel	Wed	6.30pm	5 JUNE	28 AUG	23 OCT	15 JAN	19 MARCH
Health & Housing	Thurs	6.30pm	6 JUNE	29 AUG	24 OCT	16 JAN	20 MARCH
Licensing	Tues	6.30pm	11 JUNE	3 SEPT	29 OCT	28 JAN	25 MARCH
Economic Development	Thurs	6.30pm	13 JUNE	5 SEPT	31 OCT	23 JAN	27 MARCH
Policy & Finance	Tues	6.30pm	18 JUNE	10 SEPT	12 NOV	21 JAN & 11 FEB	1 APRIL
Parish Liaison	Thurs	6.30pm	20 JUNE	12 SEPT	7 NOV	30 JAN	10 APRIL
Planning & Development	Thurs	6.30pm	27 JUNE	19 SEPT	28 NOV	6 FEB	17 APRIL
Accounts & Audit	Wed	6.30pm	26 JUNE	25 SEPT	20 NOV	5 FEB	16 APRIL
Full Council	Tues	6.30pm	9 JULY	8 OCT	10 DEC	4 MARCH	29 APRIL

2024

Offices Closed

New Year : 1 January 2024

Good Friday : 29 March 2024

Easter Monday : 1 April 2024

May Day : 6 May 2024

Spring Bank : 27 May 2024

Annual Council : 14 May 2024

2025

Offices Closed

New Year : 1 January 2025

Good Friday : 18 April 2025

Easter Monday : 21 April 2025

May Day : 5 May 2025

Spring Bank : 26 May 2025

Annual Council : 13 May 2025

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DECISION

## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

---

meeting date: TUESDAY 9 APRIL 2024  
title: APPROVAL AND ADOPTION OF THE CORPORATE PLAN 2023-2027  
submitted by: MARSHAL SCOTT - CHIEF EXECUTIVE  
principal author: JAQUI HOULKER – PRINCIPAL POLICY AND PERFORMANCE OFFICER

### 1 PURPOSE

1.1 To approve and formally adopt the Council's Corporate Plan 2023-2027 and the associated Corporate Plan Technical Appendix 2023-2027.

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives –
  - Corporate Priorities –
  - Other Considerations -
- The Council's Corporate Plan's purpose is to set out the Council's vision, goals and priorities, to outline how we propose to deliver them and how progress will be measured.

### 2 BACKGROUND

2.1 The Corporate Plan 2023-2027, attached at Appendix A, sets out the strategic direction of the Council for the period 2023-2027, providing a focus to ensure that the services we deliver meet the needs of our communities. The 2023-2027 Plan has a four-year scope, that will be reviewed annually to ensure that it continues to reflect the changes to our priorities that occur over time. Following the local elections taking place in May 2027 we will develop a new Plan, which will again have a four year life span covering 2027-2030.

2.2 A report was brought to this committee in June 2023 and committee agreed to establish a small member working group to help review and develop a new plan, supported by Corporate Management Team (CMT) and the Principal Policy and Performance Officer.

2.3 The working group has met twice and developed the attached plan based on local and national priorities, a number of other high level Council plans and strategies, the 2023 Peoples Survey - Life in the Ribble Valley, and feedback from CMT and Heads of Service (HoS).

2.4 The Strategy contains:

- Four corporate goals to address issues that matter most to the borough.
- Each goal has a number of objectives – things that we wish to achieve for the borough.
- Our objectives are supported by a number of key actions – the things we will do to achieve our objectives.
- Key measures of success are outlined in Appendix B – Draft Corporate Plan Technical Appendix 2023-27. We will use Key Performance Indicators (KPIs) to monitor and analyse our progress and achievements during the life of the Plan.

2.5 Actions and measures of success should be developed in service plans that detail how each service will plan to deliver the key actions.

2.6 Performance against our key actions should be published, in accordance with good practice, on the Council's website.

### 3 GENERAL COMMENTS

- 3.1 There are a number of unknowns and changes in the external environment which may impact on the Council and how it carries out its business. It is known for certain is that there will be ever decreasing resources available for the Council to deliver its ambition and goals. This Plan has been written to clearly identify our priorities, whilst allowing for flexibility as national policy evolves.

### 4 NEXT STEPS

- 4.1 Once adopted the Corporate Plan will be published on the Council website and shared internally with all staff to demonstrate how we will achieve the four corporate goals and objectives we wish to achieve for the borough.
- 4.2 All projects and activities detailed in the Plan are subject to due diligence and the Council's internal governance processes before implementation. We will use the Key performance Indicators (KPIs) noted in the Corporate Plan Technical Appendix to measure our success.
- 4.3 This list of KPIs in the Technical Appendix is not exhaustive, and we will monitor and analyse our performance by examining these and additional KPIs to report our achievements and the overall health of the borough using our performance management framework.
- 4.4 Where available, KPI data will be reported in a Quarterly Performance Report and scrutinised by officers, Corporate Management Team (CMT) and relevant Committees. Council services also have their own specific plans which look at performance in more detail and include KPIs pertinent to that service.

### 5 RISK ASSESSMENT

- 5.1 The approval of this report may have the following implications
- Resources - Good strategic planning also means aligning financial and service planning. The priorities identified in the Corporate Plan set the context for the allocation of resources within the council's budget and medium-term financial strategy
  - Technical, Environmental and Legal – None identified.
  - Political – None identified.
  - Reputation – It is important that our goals reflect the concerns and needs of our communities. The Council undertakes consultation throughout the year to inform our priority setting.
  - Equality and Diversity - In line with the Council's approach to equalities. An Equality Impact Assessment has been completed for actions/projects within the Plan.

### 6 IT IS RECOMMENDED THAT COMMITTEE

- 6.1 Consider and approve the Corporate Plan and the associated Corporate Plan Technical Appendix 2023- 2027 for formal adoption.

**Jaqui Houlker**  
PRINCIPAL POLICY AND  
PERFORMANCE OFFICER

**Marshal Scott**  
CHIEF EXECUTIVE

BACKGROUND PAPERS:

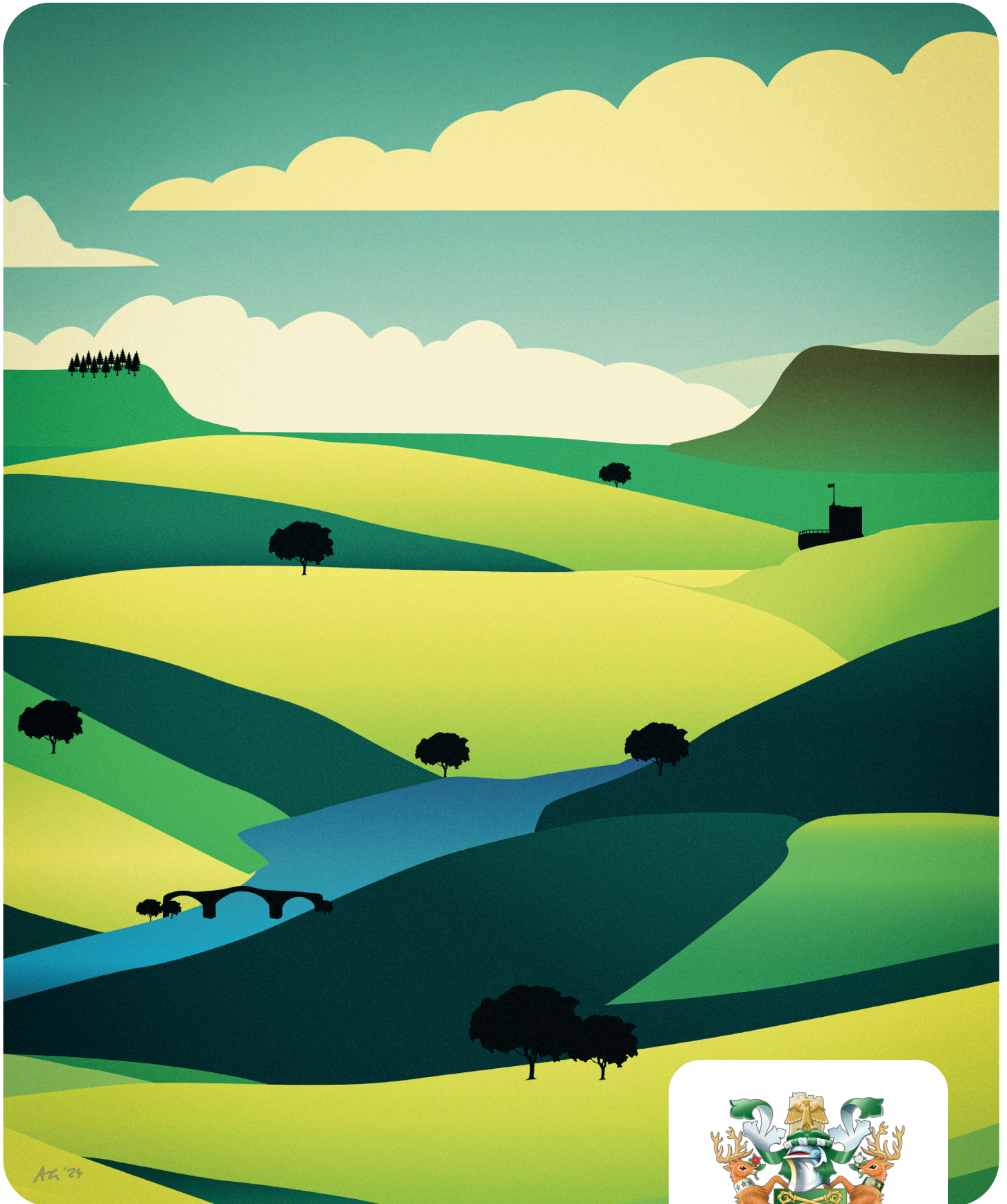
REF:

Appendix A - Corporate Plan 2023-2027

Appendix B – DRAFT Corporate Plan Technical Appendix 2023-2027

For further information please ask for Jaqui Houlker, extension 4421

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Ribble Valley  
Borough Council

[www.ribblevalley.gov.uk](http://www.ribblevalley.gov.uk)

Corporate Plan  
**2023 / 27**

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# FOREWORD

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Welcome to our new four-year Corporate Plan for 2023 to 2027.

As a Council we want to ensure that we continue to deliver efficient, high-quality services based on the strong sense of place that we already have.

We have a strong track record of delivering high quality services. Recent years have seen some tough times, and there is a great deal of energy, creativity, and hope across the borough. Both for this next year and beyond, our focus is to support and empower our communities through the cost of living crisis and for a continued strong and healthy recovery from the pandemic, for our residents, communities, businesses, partnerships and staff. We are, building on our learning and experiences whilst continuing to successfully deliver and develop those services vital to our residents and the area.

The purpose of the Corporate Plan is to show what we, the Council, will do about the priorities for Ribble Valley, this document sets out our strategic way forward, it aims to take us to the next level.

We know we can achieve more by continuing to work closely with residents, businesses, and partners, providing a focus to ensure that the services we deliver meet the needs of our communities.

We have made good progress during the past four years, and we are determined to meet the challenges of the next four years.

We call on residents, businesses, and partners to help us celebrate Ribble Valley. It's a great time to live here, a great time to do business, to grow and age well. Please join us on our journey towards our vision, and with the goals we set out in this Corporate Plan.

Cllr Stephen Atkinson  
Leader of the Council



Marshal Scott  
Chief Executive



# ABOUT RIBBLE VALLEY

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Ribble Valley is a great place to live, work and visit.

Overall, people who live in Ribble Valley are more likely to enjoy a good quality of life than in other parts of the UK.

We also know that Ribble Valley is popular with tourists who enjoy the area's heritage and natural unspoilt beauty including the Forest of Bowland, Pendle Hill, the River Ribble, and historic sites such as Clitheroe Castle and Whalley Abbey.



**61,561**

Ribble Valley population size  
(ONS - Census 2021)



**51%**

(31,357) are female  
(ONS - Census 2021)



**49%**

(30,204) are male  
(ONS - Census 2021)



**89%**

Like that they have access to the countryside and nature  
(2023 People's Survey)



**583km<sup>2</sup>**

Ribble Valley covers an area of 583 square kilometres (225 square miles)



**2.8m**

Visitor numbers to Ribble Valley  
(Marketing Lancashire STEAM Tourism Economic impacts 2021 - numbers are down due to the pandemic)



Between the 2011 and 2021 Census, the average age of Ribble Valley increased from 44 to 48 years of age



**59%**

(30,385) economically active and in employment ages 16 years and over (including full-time students)  
(ONS - Census 2021)



**3,590**

Businesses in Ribble Valley  
(ONS - UK Business Counts 2022)



121.9 Ribble Valley's Health Index Score puts us in the top 10 healthiest places to live in England

(June 2023, ONS Health Index Scores for England)



Ribble Valley has the lowest Council Tax in Lancashire



232.6 new buildings completed per 10,000 population, highest in the NW

(Study 24Housing 2020-2023)

# OUR VISION, OUR MISSION, AND OUR CORE VALUES

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## OUR VISION

As a Council we are committed to protecting the Ribble Valley's independence and unique characteristics whilst continuing to be:



*“An area with an exceptional environment and quality of life for all; sustained by our vital and vibrant market towns and villages acting as thriving service centres meeting the needs of residents, businesses, and visitors”.*

## OUR MISSION

Is to be a trusted, efficient, innovative, and transparent Council that listens and responds quickly to the needs of our community.

## OUR CORE VALUES

Our core values define who we are and, more importantly, where we want to be in the future. These values are embedded in this Plan and our vision for the future.

By working with our Councillors and staff to identify our values and embedding them in our daily working lives, we will achieve long lasting excellence in delivering positive outcomes. This Plan is about improving the social, economic, environmental and wellbeing of Ribble Valley. It will make us think more about the long term and our future generations, and how we will work better with residents, communities, and each other.

Our core values underpin how we work.

## So, we want to be:

### Cohesive

- We will be a place with attractive, viable, safe and well-connected communities

### Responsible

- We will listen to the views of residents and be open and accountable in our decision-making
- We will make best use of our resources to support the delivery of excellent services to our customers
- We will treat everyone as a valued individual and show sensitivity to their needs and differences
- We will work constructively with other local authorities, town and parish councils, partners, businesses, the voluntary and community sector and communities to achieve the best outcomes for everyone
- We will ensure that our councillors and staff uphold the highest standards of conduct

### Health

- We will be a place where people's physical and mental wellbeing is promoted to benefit their future health

### Resilient

- We will work towards being a carbon neutral Council by 2030
- We will be proactive and optimistic in finding solutions to challenges, open to improved ways of working and to updating our knowledge and skills to meet these changes

# Our Core Values

### Vibrant and prosperous

- We will support our local economy and encourage the development of a skilled and well-educated population in an economy that provides employment opportunities We will promote and protect our culture, heritage, and tourism, encouraging people to participate in the arts, sport and recreation

# HOW THIS PLAN FITS IN WITH OTHER PLANS

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The key relationships

# OUR GOALS

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To make sure we are all working towards our core values, the plan puts in place four goals:

## **R**esidents, their health, and wellbeing

Creating flourishing, healthy, and happy communities

## **V**aluing our Place and our Environment

Making the Ribble Valley a place we want to be by creating a safer, stronger, greener, and cleaner Borough

## **B**uilding a Strong Economy

Sustaining a strong and prosperous Ribble Valley

## **C**ontinue to be a well-managed Council

Providing efficient services based on identified customer needs

# **R**esidents, their health, and wellbeing

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Creating flourishing, healthy, and happy communities

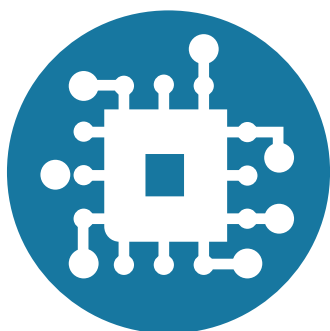


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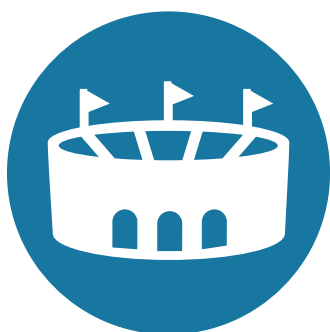
Improve the health and wellbeing of everyone living in the borough.



Working with Town and Parish Councils we will bring together our villages and towns so that everyone can achieve their full potential.



Maximise opportunities for residents to be physically and mentally active.



Promote our leisure services and facilities meeting the needs of residents.



Provide and signpost access to grant funding schemes.



## We will achieve this by:

- Delivering a long term vision for leisure with our partners to maximise the opportunity for all residents to be physically active
- Delivering quality services to help our residents address the factors that influence health and wellbeing, such as the cost of living, employment, housing, and access to green space
- Deliver a grants funding programme to benefit local communities, residents, landlords, businesses, charities, and voluntary and community organisations
- Implementing a Health and Wellbeing Partnership to co-ordinate health services and the promotion of healthy lifestyles
- Developing an Arts and Cultural Strategy in partnership with the Arts Council to enhance the lives of our residents
- Delivering programmes that support our farming and rural communities (such as Active Villages) to ensure everyone feels part of Ribble Valley
- Working closely with our partners to provide public protection services and if necessary, use enforcement action in the best interests of residents and businesses

## We will measure success by monitoring performance in respect of:

- Satisfaction with our Leisure Facilities
- Promoting participation in physical activity and cultural activities
- Developing an Arts and Cultural Strategy in partnership with the Arts Council
- Being an active partner of the Health and Wellbeing Partnership, to promote healthy lifestyles
- Delivering effective public protection services

# **V**aluing our Place and our Environment

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Making the Ribble Valley a place we want to be by creating a safer, stronger, greener, and cleaner Borough



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Aspire to be a carbon neutral Council by 2030, and work with others in the borough to be more environmentally sustainable.



Provide an economic, efficient and effective waste collection service.



Promote and support the installation of low carbon energy.



Protect and preserve the distinctive character of our local towns and villages.

Support our communities to manage the impact and be more resilient to climate change.



Being a safe and clean place to live and visit, by promoting pride in the area and the environment.

Continue to monitor air quality within the borough.

## We will achieve this by:

- Delivering an achievable Climate Change Strategy through development of the action plan
- Developing a waste strategy to maximise recycling by working with the disposal authority
- Continuing to work with partners in our local Community Safety Partnership to improve safety, and a sense of safety, and to tackle crime and antisocial behaviour
- Working to preserve our countryside, parks and areas of natural beauty
- Provide a sustainable approach to flood risk management ensuring homes, communities and businesses are resilient to the impacts of climate change
- Keeping our streets and public land clear of litter, fly-tipping and dog fouling
- Working with and supporting agriculture and farmers across the borough to enhance the connectivity between land management, farming and food production
- Monitoring air quality clean air zones and produce an Air Quality Annual Status report

## We will measure success by monitoring performance in respect of:

- Working with our Community Safety Partnership, ensuring that low crime levels are maintained, by tackling crime, anti-social behaviour and the fear of crime
- Providing an economic, efficient and effective waste collection
- Delivering our Climate Change action plan
- Monitoring air quality

# **B**uilding a Strong Economy

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Sustaining a strong and prosperous  
Ribble Valley



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Deliver good quality, affordable and sustainable housing that meets the needs of our communities throughout Ribble Valley.



Encourage economic development.



Support our business community and attract new investment.



Support employment opportunities within the borough.



Work with partners to improve transport networks, especially to our rural areas. Promote active travel across the borough.

## We will achieve this by:

- Continuing to deliver high quality housing opportunities to support the economic development of the borough whilst reducing the number of empty housing properties.
- Continuing to work with our partners to support the development of business and employment opportunities, whilst preserving the vitality of our town centres.
- Putting Ribble Valley on the map with specific focus on promoting economically and environmentally sustainable tourism
- Using the Economic Plan to promote economic development throughout the borough with specific focus on the delivery of sufficient land for business development, and supporting high growth business opportunities
- Working with partners to utilise improving digital infrastructure to support businesses and household especially those in rural areas
- Working with our partners to maintain safe highways and seize opportunities to improve transport networks whilst encouraging active travel
- Supporting capital projects borough wide through delivering the UK Shared Prosperity Fund (UKSPF) and the Rural England Prosperity Fund (REPF)

## We will measure success by monitoring performance in respect of:

- Delivering a co-ordinated approach to planning
- Meeting the housing needs of all sections of the community
- Supporting and encouraging economic and business development throughout the borough with specific focus on tourism
- Successful delivery of borough wide capital projects

# **C**ontinue to be a well-managed Council

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Providing efficient services based on identified customer needs



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Maintain critical financial management and controls, ensuring the Council provides value for money, within current financial constraints.



Explore all viable options for income generation and financial savings in order to protect front line services.



Ensure that our services are accessible to all and that we deliver services to meet customer needs.



To have a well-supported, diverse, inclusive and valued workforce.



Continue to meet the needs of those who live, work, study and visit the borough.

## We will achieve this by:

- Continuing to be recognised as an excellent and responsive Council with a reputation for meeting the needs of the people who live, work, and visit the borough
- Ensuring the authority provides council tax payers with value for money, within the current financial constraints whilst providing sound governance
- Having a commitment to equality, diversity and inclusion to ensure that we work to eliminate discrimination, advance equality of opportunity and foster good relations between different people when carrying out our activities
- Supporting procurement from businesses of all types and sizes that lead on environmental and social value good practice including local spending to create stronger supply chains within the local economy
- Delivering cost savings and protecting and enhancing our frontline services
- Having a skilled and happy workforce, where we can attract good staff and retain them
- Considering the impact of climate change in our policy and decision making

## We will measure success by monitoring performance in respect of:

- Providing critical financial management and controls by providing value for money, within the current financial constraints
- Delivering services to meet customer needs and expectations
- Appreciating and investing in our workforce
- The objectives set out in the Equalities Strategy 2023-27

# HOW WE WILL MONITOR OUR PROGRESS

We will use the Key performance Indicators (KPIs) noted in the Corporate Plan Technical Appendix to measure our success. This list of KPIs in the Technical Appendix is not exhaustive, and we will monitor and analyse our performance by examining these and additional KPIs to report our achievements and the overall health of the borough using our performance management framework.

Where available, KPI data will be reported in a Quarterly Performance Report and scrutinised by officers, Corporate Management Team (CMT) and relevant Committees. Council services also have their own specific plans which look at performance in more detail and include KPIs pertinent to that service.

All projects and activities detailed in this Plan are subject to due diligence and the Council's internal governance processes before implementation.

## FINANCIAL CONTEXT

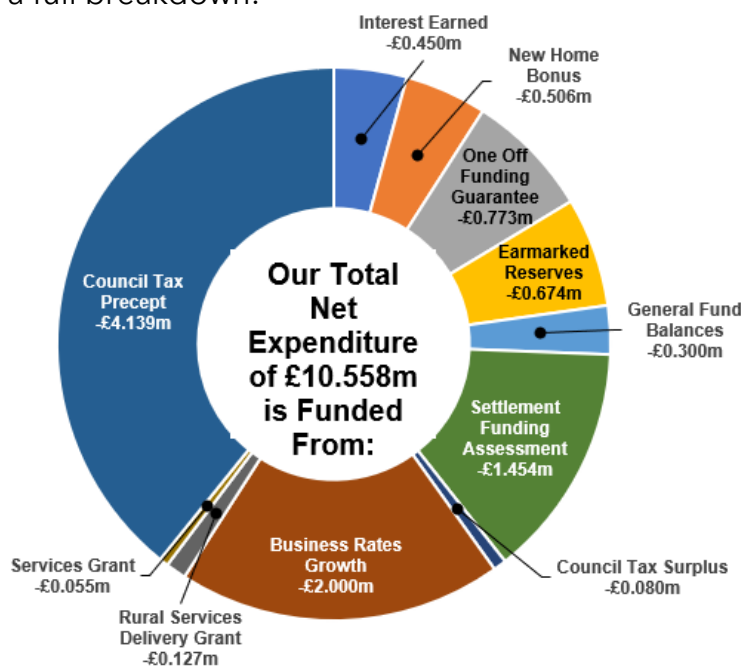
It is essential that all our ideas and ambitions are costed and affordable so that we can continue to provide a wide range of services to everyone across the borough. The Council works within strict rules that require us to set a balanced budget every year. We monitor our expenditure constantly to ensure that it is focused on what we are trying to achieve.

### Our gross expenditure and council tax requirements

The council estimates that its total net expenditure for 2023/24 will be **£10.558m**.

This total net expenditure of £10.558m is funded in a variety of ways, with the three main sources being the Settlement Funding Assessment of £1.454m (13.8%), Business Rates Growth of £2m (18.9%) and income from the Council Tax Precept of £4.139m (39.2%).

The Chart below shows a full breakdown:



# PLAN ADMINISTRATION

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## PLAN OWNERSHIP

For any queries about this Plan, please contact the Plan owner.

<b>Department</b>	Resources		
<b>Owner</b>	Principal Policy and Performance Officer	<a href="mailto:jaqui.houlker@ribblevalley.gov.uk">jaqui.houlker@ribblevalley.gov.uk</a>	01200 425111
<b>Committee</b>	Policy and Finance Committee		

This Plan is maintained and published on behalf of Ribble Valley Borough Council. A copy of the Plan will be published on the Council Intranet and Website and will be reviewed and updated as stated below.

## VERSION CONTROL AND REVIEW DATE

Version	Date	Reason for Publication	Approved by Committee / Date	Review Date
V1	March 2024	Review and refresh the policy	Policy and Finance Committee 09/04/2024	

This plan will be reviewed, as a minimum, on an annual basis The Plan owner will ensure the document is reviewed as stated.

## EQUALITY IMPLICATIONS

Action	Yes / No
An Equality Impact Assessment (EIA) has been completed	Yes
<b>EIA Hyperlink</b>	DRAFT - Include Link when the Corporate Plan has been adopted and published

# HOW TO CONTACT US

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If you would like to know more, tell us what you think of this Corporate Plan, or receive information about our current performance.

Please contact the Policy and Performance section at:

Ribble Valley Borough Council | Council Offices | Church Walk | Clitheroe | Lancashire | BB7 2RA

Telephone: 01200 425111

| Email: [jaqui.houlker@ribblevalley.gov.uk](mailto:jaqui.houlker@ribblevalley.gov.uk) | [www.ribblevalley.gov.uk](http://www.ribblevalley.gov.uk)



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2023  
2027

Corporate Plan

Draft Technical Appendix

# Corporate Plan 2023-2027

## DRAFT Technical Appendix

We will use the Key performance Indicators (KPIs) noted in this Corporate Plan Technical Appendix to measure our success. This **draft** list of KPIs is not exhaustive and is still under development. We will monitor and analyse our performance by examining these and additional KPIs to report our achievements and the overall health of the borough using our performance management framework.

### Residents, their health and wellbeing

KPI Code	Performance measure	Committee	Service area	Lead	Good performance is	Latest reported target	Latest reported data	2024/25 / Target	Performance Indicator source / definition / notes
<b>Satisfaction with our leisure facilities and healthy lifestyles</b>									
PI CL19	<a href="#">% of residents satisfied with sports/leisure facilities (from Active people survey)</a>	Health and Housing	Cultural and Leisure Services	Mark Beveridge	Higher / Aim to Maximise				Sport England – Active Lives Surveys
PI CL9a	<a href="#">PI CL9a Attendances at Ribblesdale Pool</a>	Health and Housing	Cultural and Leisure Services	Mark Beveridge /Colin Winterbottom	Higher / Aim to Maximise				Target has been based on a 1% year on year increase based on the actual figure for 2010/2011. <b>Emailed Colin Winterbottom re health and leisure KPIs</b>
NEW	The total number of visitors and attendances at the Platform Gallery (personal visits, telephone calls, and e-mail)	Health and Housing	Cultural and Leisure Services	Mark Beveridge /Colin Winterbottom	Higher / Aim to Maximise				PI CL15 <a href="#">The total number of visitors and users of the TIC and attendances at the Platform Gallery (personal visits, telephone calls, and e-mail)</a> <b>Emailed Claire Phillips at the Gallery. What is TIC? Educational visits?</b>
NEW	Develop an Arts and Cultural Strategy in partnership with the Arts Council	Health and Housing	Cultural and Leisure Services	Mark Beveridge	Higher / Aim to Maximise				
PI PS20a	<a href="#">% of residents satisfied with the authorities sports facilities eg football pitches</a>	Health and Housing	Cultural and Leisure Services	Mark Beveridge /Colin Winterbottom	Higher / Aim to Maximise	60% 2017/18	47% 2017/18 Perception Survey ▲		Question not included in 2023 People's Survey
PI PS20b	<a href="#">% of residents satisfied with the authorities leisure facilities eg Ribblesdale Pool</a>	Health and Housing	Cultural and Leisure Services	Mark Beveridge /Colin Winterbottom	Higher / Aim to Maximise	65% 2017/18	55% 2017/18 Perception Survey ▲		Question not included in 2023 People's Survey
PI PS21 (BV119c)	<a href="#">% of residents satisfied with the authorities museums and galleries.</a>	Health and Housing	Cultural and Leisure Services	Mark Beveridge /Colin Winterbottom	Higher / Aim to Maximise	65% 2017/18	63% 2017/18 Perception Survey ▲		Question not included in 2023 People's Survey
<b>Environmental health functions</b>									
NEW	% of food businesses achieving 3 Star and above rating on the National Food Hygiene Rating Scheme	Health and Housing	Environmental Health	Andrew Dent	Higher / Aim to Maximise	New measure 2024/25 baseline year	New 2024/25		This measure reports the % of food businesses achieving 3 Star and above rating on the National Food Hygiene Rating Scheme, which reflects the standards of food hygiene found on the date of the inspection by the local authority  See PI EH18 (NI 184) % of Food establishments in the area which are broadly compliant with food hygiene law
PI EH1	<a href="#">The percentage of food premises' inspections that should have been carried out that were carried out</a>	Health and Housing	Environmental Health	Andrew Dent	Higher / Aim to Maximise	100% 2023/24	No data As per FSA instructions		Mandatory requirement under Food Standards Agency guidance.

							due to Covid inspections not carried out - 3 year recovery programme ceased in April 2023.		
PI EH3	<a href="#">The percentage of food complaints responded to within 2 days</a>	Health and Housing	Environmental Health	Andrew Dent	Higher / Aim to Maximise	90% 2022/23	94% 2022/23 ✓		
PI EH18 (NI 184)	<a href="#">% of Food establishments in the area which are broadly compliant with food hygiene law</a>	Health and Housing	Environmental Health	Andrew Dent	Higher / Aim to Maximise	90%	92% 2020/21 ✓		
NEW	Increase number of prosecutions for enviro-crime offences	Health and Housing	Environmental Health	Andrew Dent	Higher / Aim to Maximise	New measure 2024/25 baseline year	New 2024/25		This measures the number of prosecutions for enviro-crime offences, which covers a diverse range of issues such as noise, litter, waste and refuse, dogs and pests.
<b>Valuing our Place and our Environment</b>									
KPI Code	Performance measure	Committee	Service area	Lead	Good performance is	2024/2025 target	Latest reported data		Performance Indicator source / definition / note
Crime and antisocial behaviour									
PI PS11	<a href="#">Percentage of people surveyed who feel safe in their local neighbourhood after dark</a>	Policy and Finance	Corporate Strategy / Perception Survey	Rea Psillidou / Sarah Wells	Higher / Aim to Maximise	70% 2019/20 (last perception survey)	No data		Question not included in 2023 People's Survey
PI PS12	<a href="#">Percentage of people surveyed who feel safe in their local neighbourhood during the day</a>	Policy and Finance	Corporate Strategy / Perception Survey	Rea Psillidou / Sarah Wells	Higher / Aim to Maximise	90% 2019/20 (last perception survey)	No data		Question not included in 2023 People's Survey
NEW	Percentage of residents that feel safe in Ribble Valley / Percentage of residents who feel safe in their local area <b>during the day and after dark</b>	Policy and Finance	Corporate Strategy / People's Survey	Rea Psillidou / Sarah Wells	Higher / Aim to Maximise	2022/23 target not set	80% 2022/23		People's Survey
PI PS23 (BV119e)	<a href="#">Percentage of residents satisfied with parks and open spaces</a>	Policy and Finance	Corporate Strategy / People's Survey	Mark Beveridge	Higher / Aim to Maximise	70% 2017/18	65% 2017/18 Perception Survey ▲		Question not included in 2023 People's Survey
Waste Services									
PI ES9 (NI 191) / Oflog	Residual household waste (kg per household) (Oflog)	Community Services	Engineering Services	Winston Robinson / Linda Boyer	Lower / Aim to Minimise	630Kg/ Household 2022/23	531Kg / Household 2022/23 ✓		Oflog

<b>NEW Oflog</b>	Household waste recycling rate (percentage) (Oflog)	Community Services	Engineering Services	Winston Robinson	Higher / Aim to Maximise	N/A	N/A		Oflog
<b>PI ES10 (NI 192) / Oflog</b>	% of household waste sent for reuse, recycling, and composting (Oflog)	Community Services	Engineering Services	Winston Robinson / Linda Boyer	Higher / Aim to Maximise	38.00% 2022/23	36.50% 2022/23		
<b>NEW / Oflog</b>	Recycling contamination rate (Percentage) (Oflog)	Community Services	Engineering Services	Winston Robinson	Lower / Aim to Minimise	N/A	N/A		Oflog
<b>Waste management (fly-tipping)</b>									
<b>NEW / Oflog</b>	Fly-tipping incidents per 1,000 people (Oflog)	Health & Housing	Environmental Health	Andrew Dent	Lower / Aim to Minimise	N/A	N/A		Oflog
<b>NEW / Oflog</b>	Fly-tipping fixed penalty notices issued per incident (Oflog)	Health & Housing	Environmental Health	Andrew Dent	Higher / Aim to Maximise	N/A	N/A		Oflog
<b>NEW / Oflog</b>	Fly-tipping fixed penalty notices issued per 1,000 people (Oflog)	Health & Housing	Environmental Health	Andrew Dent	Higher / Aim to Maximise	N/A	N/A		Oflog
<b>NEW / Oflog</b>	Fly-tipping fixed penalty notices percent paid (Oflog)	Health & Housing	Environmental Health	Andrew Dent	Higher / Aim to Maximise	N/A	N/A		Oflog
<b>NEW / Oflog</b>	Fly-tipping fixed penalty notices paid per incidents (Oflog)	Health & Housing	Environmental Health	Andrew Dent	Higher / Aim to Maximise	N/A	N/A		Oflog
<b>NEW / Oflog</b>	Fly-tipping enforcement actions per incident (Oflog)	Health & Housing	Environmental Health	Andrew Dent	Higher / Aim to Maximise	N/A	N/A		Oflog
<b>Climate Change</b>									
<b>PI ES6 (NI 185)</b>	CO2 reduction from local authority operations	Economic Development	Community Services	Adam Allen / Winston Robinson	Higher / Aim to Maximise	Target not set	2.2% reduction	Year on year reduction	One Carbon World Repot (OCW) report. This measures year on year reduction of CO2 emissions i.e. the total amount of direct and indirect CO2 emitted as a result of LA operations.
<b>NEW</b>	Number of NEW public electric charging points installed in the borough	Economic Development	Economic Development and Planning	Nicola Hopkins	Higher / Aim to Maximise	N/A	*RVBC 14 x EV charging points on two Council carparks 2022/23		Climate Change Action Plan *Data not included in 2021/22 or 2022/23 Annual performance reporting to CMT or Committee.
<b>NEW</b>	Total number of trees planted annually • Council land	Economic Development	Community Services	Adam Allen / Winston Robinson	Higher / Aim to Maximise	N/A			Climate Change Action Plan Dave / Alex / Robert do we record this data?
<b>NEW</b>	Total number of trees planted annually • Private land	Economic Development	Community Services	Adam Allen / Winston Robinson	Higher / Aim to Maximise	N/A			Climate Change Action Plan How do we source this data?
<b>Monitoring Air quality</b>									
<b>NEW</b>	Air quality monitoring - Air Quality Annual Status report published	Health and Housing	Environmental Health	Andrew Dent / Nicola Berry	N/A	N/A			Air quality (micrograms per meter cubed of nitrogen dioxide µg/m3)



## Building a Strong Economy

KPI Code	Performance measure	Committee	Service area	Lead	Good performance is	2024/2025 target	Latest reported data	Performance Indicator source / definition / note
<b>Delivering a co-ordinated approach to planning</b>								
PI PL14a (NI157 / Oflog)	<a href="#">% of major planning applications decided on time (Oflog)</a>	Planning and Development	Planning Services	Lyndsey Hayes	Higher / Aim to Maximise <i>(Meet or exceed target)</i>	60%		Oflog (Target 60% of Major Applications to be determined within time)
NEW / Oflog	% of non-major planning applications decided on time (Oflog)	Planning and Development	Planning Services	Lyndsey Hayes	Higher / Aim to Maximise <i>(Meet or exceed target)</i>	70%		Oflog (Target 70% of Minor Applications and Others to be determined within time).
NEW / Oflog	% of major planning applications overturned on appeal (Oflog)	Planning and Development	Planning Services	Lyndsey Hayes	Lower / Aim to Minimise <i>(Meet or be below target)</i>	10%		Oflog (Target 10% of Planning decisions on major applications overturned at Appeal).
NEW / Oflog	% of non-major planning applications overturned on appeal (Oflog)	Planning and Development	Planning Services	Lyndsey Hayes	Lower / Aim to Minimise <i>(Meet or be below target)</i>	10%		Oflog (Target 10% of Planning decisions on minor applications overturned at Appeal).
NEW	Progress on development of the Local Plan	Planning and Development	Planning and Housing	Rea Psillidou	N/A			
NEW / Oflog	Date when the Local Plan was formally adopted by the authority (Oflog)	Planning and Development	Planning and Housing	Rea Psillidou	N/A			Oflog
<b>Housing and preventing homelessness</b>								
NEW	Net additional homes delivered	Health and Housing	Regeneration and Housing	Rea Psillidou	Higher / Aim to Maximise			See <a href="#">PI RH12 Number of NEW homes constructed</a>
PI RH7 (NI 155)	<a href="#">Number of affordable homes delivered (gross)</a>	Health and Housing	Regeneration and Housing	Rea Psillidou	Higher / Aim to Maximise			
NEW	Number of private rented sector homes, which have been inspected and have had Cat 1 and 2 hazards removed	Health and Housing	Regeneration and Housing	Rea Psillidou / Racheal Stott	Higher / Aim to Maximise			
NEW	Number of long-term (over 6 months) empty properties brought back into use	Health and Housing	Regeneration and Housing	Rea Psillidou / Racheal Stott	Higher / Aim to Maximise			
NEW	Preventing homelessness - Number of positive prevention outcomes	Health and Housing	Regeneration and Housing	Rea Psillidou / Racheal Stott	Higher / Aim to Maximise			See <a href="#">PI RH6 (BV213) Preventing Homelessness - number of households where homelessness prevented</a>
PI RH3	<a href="#">Homeless: Number of applications accepted</a>	Health and Housing	Regeneration and Housing	Rea Psillidou / Racheal Stott	Higher / Aim to Maximise			
PI RH5 (BV183b)	<a href="#">Length of stay in temporary accommodation (Hostel)</a>	Health and Housing	Regeneration and Housing	Rea Psillidou / Racheal Stott	Lower / Aim to Minimise			
PI RH8 (NI 156)	<a href="#">Number of households living in temporary accommodation</a>	Health and Housing	Regeneration and Housing	Rea Psillidou / Racheal Stott	Lower / Aim to Minimise			
<b>Business and Economic Growth</b>								
NEW	Development of NEW employment space in the year (m <sup>2</sup> )	Planning and Development	Economic Development and Planning	Rea Psillidou	Higher / Aim to Maximise			Data collected from planning applications

<b>NEW</b>	Business start-ups and survival rates	Planning and Development	Economic Development and Planning	Rea Psillidou /Hassan Ditta	Higher / Aim to Maximise				
<b>NEW</b>	Growth in Business rate base	Planning and Development	Economic Development and Planning	Rea Psillidou /Hassan Ditta	Higher / Aim to Maximise				
<b>NEW</b>	Number of businesses in Ribble Valley	Planning and Development	Economic Development and Planning	Rea Psillidou /Hassan Ditta	Higher / Aim to Maximise				
<b>PI CL24</b>	<a href="#">Tourism visitor numbers</a>	Planning and Development	Economic Development and Planning	Rea Psillidou / Tom Pridmore	Higher / Aim to Maximise				
<b>NEW</b>	% increase in visitor numbers	Planning and Development	Economic Development and Planning	Rea Psillidou / Tom Pridmore	Higher / Aim to Maximise				
<b>NEW</b>	Ribble Valley Labour Supply – Economically active males and females (% for those aged 16-64)	Planning and Development	Economic Development and Planning	Nicola Hopkins	Higher / Aim to Maximise				Nomis data - Annual
<b>NEW</b>	Successful delivery of our UKSPF projects – number of projects delivered with associated outputs and outcomes	Planning and Development	Economic Development and Planning	Nicola Hopkins	Higher / Aim to Maximise				

**Continue to be a well-managed Council**

KPI Code	Performance measure	Committee	Service area	Lead	Good performance is	2024/2025 target	Latest reported data		Performance Indicator source / definition / note
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**Corporate and Finance**

<b>PI PS2</b>	<a href="#">% of residents that think the Council provides value for money</a>	Policy and Finance	Financial Services	Lawson Oddie	Higher / Aim to Maximise	Target not set	40% 2022/23		People's Survey
<b>NEW</b>	Overall budget position	Policy and Finance	Financial Services	Lawson Oddie	Higher / Aim to Maximise				
<b>PI FS7 (BV8)</b>	<a href="#">% of invoices paid on time</a>	Policy and Finance	Financial Services	Lawson Oddie / Val Taylor	Higher / Aim to Maximise	99.00% 2022/23	99.10% 2022/23 ✔		
<b>PI LD1 (BV179)</b>	<a href="#">Standard searches carried out in 10 working days</a>	Policy and Finance	Legal Services	Mair Hill / Paul Wilkinson	Higher / Aim to Maximise	90.00% 2022/23	94.70% 2022/23 ✔		
<b>PI LD3</b>	<a href="#">Number of corporate complaints received</a>	Policy and Finance	Legal Services	Mair Hill/ Jenny Martin	Lower / Aim to Minimise	Target not set	117 complaints received 2022/23 ▲		To assess the Council's customer service performance and benchmark data on a yearly basis.
<b>NEW / Oflog</b>	Number of upheld Ombudsman complaints per 10,000 population (Oflog)	Policy and Finance	Legal Services	Mair Hill/ Jenny Martin	Lower / Aim to Minimise				
<b>NEW</b>	% response to Freedom of Information Requests (FOI)	Policy and Finance	Legal Services	Mair Hill / Katharine Collinge	Higher / Aim to Maximise				
<b>NEW</b>	% response to Environmental Information Requests (EIR)	Policy and Finance	Legal Services	Mair Hill / Katharine Collinge	Higher / Aim to Maximise				
<b>PI IT1</b>	<a href="#">Number of unique website visitors (excluding authorities own staff)</a>	Policy and Finance	Financial Services	Lawson Oddie / Mark Cookson	Higher / Aim to Maximise	Target not set	312,931 unique website visitors		
<b>PI PS27</b>	<a href="#">How well informed about how council tax is spent</a>	Policy and Finance	Revenues and Benefits	Lawson Oddie	Higher / Aim to Maximise	80% 2019/20	No data		Question not included in 2023 People's Survey

						(last perception survey)			
<b>NEW Oflog</b>	Council tax collection rates (Oflog)	Policy and Finance	Revenues and Benefits	Mark Edmondson	Higher / Aim to Maximise				See PI RB5 (BV9)
<b>PI RB5 (BV9)</b>	<a href="#">% Council tax collected</a>	Policy and Finance	Revenues and Benefits	Mark Edmondson	Higher / Aim to Maximise	98.95% 2022/23	99.14% 2022/23 ✓		
<b>NEW Oflog</b>	Non-domestic rates collection rates (Oflog)	Policy and Finance	Revenues and Benefits	Mark Edmondson	Higher / Aim to Maximise				See PI RB6 (BV10)
<b>PI RB6 (BV10)</b>	<a href="#">% of non-domestic rates collected</a>	Policy and Finance	Revenues and Benefits	Mark Edmondson	Higher / Aim to Maximise	99.05% 2022/23	98.52% 2022/23 ▲		
<b>PI RB1</b>	<a href="#">Council Tax direct debit take-up as percentage of chargeable accounts</a>	Policy and Finance	Revenues and Benefits	Mark Edmondson	Higher / Aim to Maximise	78.4% 2022/23	79.69% 2022/23 ✓		
<b>PI RB3</b>	<a href="#">National Non-Domestic Rates (NDR) Direct Debit take-up as percentage of chargeable accounts</a>	Policy and Finance	Revenues and Benefits	Mark Edmondson	Higher / Aim to Maximise	78.4% 2022/23	79.69% 2022/23 ✓		
<b>PI RB13 (BV78a)</b>	<a href="#">Speed of processing – NEW HB/CTB claims</a>	Policy and Finance	Revenues and Benefits	Mark Edmondson / Dawn Slater	Lower / Aim to Minimise	15 Calendar days 2022/23	15.073 Calendar days 2022/23 ▲		
<b>NEW</b>	% of customers satisfied with the services received from Customer Services	Policy and Finance	Customer Services	Mark Edmondson / Toni Bates	Higher / Aim to Maximise				
<b>Workforce</b>									
<b>PI HR17 (BV12)</b>	<a href="#">Working days lost due to sickness absence</a>	Personnel	HR	Dawn Evans- Storey / Liz Rawson	Lower / Aim to Minimise	8 days 2022/23	7.62 days 2022/23 ✓		
<b>PI HR23</b>	<a href="#">Staff turnover</a>	Personnel	HR	Dawn Evans- Storey / Liz Rawson	Goldilocks / just right	15% 2022/23	13.61% 2022/23 ✓		
<b>PI HR24</b>	<a href="#">Number of Training days provided</a>	Personnel	HR	Dawn Evans- Storey / Liz Rawson	Higher / Aim to Maximise	Target not set	111 days 2022/23		
<b>Equality and Diversity</b>									
<b>NEW</b>	We will measure objectives set out in the Equalities Strategy 2023-2027	Personnel	Legal Services	Mair Hill/ Dawn Evans- Storey	Higher / Aim to Maximise				

**Total 73 KPIs**

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## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 9 APRIL 2024  
title: REFERENCE FROM COMMUNITY SERVICES COMMITTEE – VEHICLE WASH, SALTHILL DEPOT  
submitted by: DIRECTOR OF RESOURCES AND DEPUTY CHIEF EXECUTIVE  
principal author: LAWSON ODDIE

### 1 PURPOSE

- 1.1 To consider a request from Community Services Committee for an additional capital programme scheme for the purchase and installation of a replacement vehicle wash at Salthill Depot for a total of £21,730.

### 2 BACKGROUND

- 2.1 Service committees manage their services within the budgets agreed at the beginning of the financial year. The budget for 2024/25 was approved by Policy and Finance Committee on 13 February 2024 and by Full Council on 5 March 2024.
- 2.2 Any revenue or capital expenditure over and above what has already been approved must be agreed by Policy and Finance Committee.

### 3 COMMUNITY SERVICES COMMITTEE 12 MARCH 2024

- 3.1 Community Services Committee considered a report submitted by the Head of Engineering Services. The report requested approval for a new capital scheme for the replacement of the existing vehicle wash at Salthill Depot. Community Services Committee were told that based on the condition of the existing vehicle wash facilities that are no longer operational, it would be prohibitively expensive and uneconomical to carry out a repair to the ageing equipment (Annex 1).
- 3.3 The cost of a replacement was estimated at £21,730 including installation. There would be revenue costs for maintenance of £990 per annum, but committee were informed that budget already existed to cover such revenue costs.
- 3.3 At its meeting, Community Services Committee resolved the following:

**RESOLVED THAT COMMITTEE:**

1. Agree to the purchase and installation of a vehicle wash at Salthill Depot.
2. Recommended to Policy and Finance Committee a capital programme scheme of £21,730 for a Replacement Vehicle Wash at Salthill Depot, funded from the VAT Shelter Earmarked Reserve.

- 3.4 Policy and Finance Committee are being asked to approve a capital programme scheme of £21,730 for the purchase and installation of a replacement vehicle wash at Salthill Depot.
- 3.5 It is proposed that the new capital programme scheme of £21,730 be funded from the VAT Shelter Earmarked Reserve in 2024/25.

4 RECOMMENDED THAT COMMITTEE

- 4.1 Approve a scheme of £21,730 in the 2024/25 capital programme for the purchase and installation of a replacement vehicle wash at Salthill Depot, to be funded from the VAT Shelter Earmarked Reserve.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES AND  
DEPUTY CHIEF EXECUTIVE

PF26-24/LO/AC  
25 MARCH 2024

## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO COMMUNITY SERVICES COMMITTEE

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meeting date: TUESDAY 12 MARCH 2024  
title: VEHICLE WASH, SALTHILL DEPOT  
submitted by: DIRECTOR OF COMMUNITY SERVICES  
principal author: WINSTON ROBINSON – HEAD OF COMMUNITY SERVICES

### 1 PURPOSE

1.1 To request that Committee approve an additional capital scheme under Community Services Committee for the purchase and installation of a replacement vehicle wash at Salthill Depot for a total of £21,730.

1.2 Relevance to the Council's ambitions and priorities

- Community Objectives - To help make people's lives healthier and safer.
- Corporate Priorities - To sustain a strong and prosperous Ribble Valley.
- Other Considerations – To keep the Council's vehicle fleet clean and presentable.

### 2 BACKGROUND

2.1 The existing chassis and vehicle body washing facilities at Salthill Depot are broken beyond economical repair.

2.2 Depot staff are currently using a hired vehicle body wash machine that is costing £250 per week, for everyday cleaning.

2.3 Additionally, depot staff are currently taking vehicles to Miles-Fox, on the Lincoln Park Industrial Estate, Lincoln Way for the more specialised pre-MOT chassis wash.

### 3 ISSUES

3.1 Based on the condition of the existing vehicle wash facilities that are no longer operational, it would be prohibitively expensive and uneconomical to effect a repair to the ageing equipment.

3.2 More improved, modern, reliable body wash systems are readily available with the MAC Plantmaster 4 being the preferred option based on a number of industry recommendations.

3.3 It is recommended that a replacement system is procured on a 'supply and install' basis to eliminate any warranty differences between a supplier and an independent installer.

3.5 Officers are currently seeking quotations for the supply and installation of the MAC Plantmaster 4 system in compliance with Contract Procedure Rules. To date, two quotations have been received, the lowest with a capital value of £16730 and an annual, revenue, service cost of £990.

- 3.6 Some drainage and other associated works to the yard area will need to be undertaken to accommodate the new vehicle wash. The cost of these works is estimated at £5,000.
- 3.7 At this stage, the overall costs of such a scheme are estimated to be £21730. There is currently no budget within the capital programme for these works, but the associated revenue costs would be able to be accommodated within existing revenue budgets.

#### 4. RISK ASSESSMENT

4.1 The approval of this report may have the following implications:

- Resources – There is currently no capital programme budget for this scheme. Revenue costs of any replacement equipment could be met from within existing budgets. If approved, it would be suggested that the scheme be funded from the VAT Shelter Earmarked Reserve.
- Technical, Environmental and Legal – Legal Services have been consulted and their comments are incorporated into this report.
- Political – None.
- Reputation – The Council's proper maintenance of its assets enhances its reputation as a well-run Council.
- Equality and Diversity – None as a direct result of this report.

#### 5 RECOMMENDED THAT COMMITTEE

5.1 Agree to the purchase and installation of a vehicle wash at Salthill Depot

5.1 Recommend to Policy and Finance Committee a capital programme scheme of £21,730 for a Replacement Vehicle Wash at Salthill Depot, funded from the VAT Shelter Earmarked Reserve.

WINSTON ROBINSON  
HEAD OF ENGINEERING SERVICES

ADAM ALLEN  
DIRECTOR OF COMMUNITY SERVICES

#### BACKGROUND PAPERS

None

For further information please ask for Winston Robinson, on extension 4523

REF: WR/COMMUNITY SERVICES/12<sup>th</sup> March 2024



## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 9 APRIL 2024  
title: REFERENCE FROM HEALTH AND HOUSING COMMITTEE – FIRST TIME BUYERS GRANT CAPITAL SCHEME  
submitted by: DIRECTOR OF RESOURCES  
principal author: LAWSON ODDIE

### 1 PURPOSE

- 1.1 To consider a request from Health and Housing Committee for the continuation of the First Time Buyers Energy Efficiency grant scheme in to 2024/25 through the approval of a capital programme scheme. The proposal is that this £100,000 capital programme scheme be created by taking (virement of) £100,000 from the existing Landlord/Tenant grant scheme.

### 2 BACKGROUND

- 2.1 Service committees manage their services within the budgets agreed at the beginning of the financial year. The budget for 2024/25 was approved by Policy and Finance Committee on 13 February 2024 and by Full Council on 5 March 2024.
- 2.2 Any revenue or capital expenditure over and above what has already been approved must be agreed by Policy and Finance Committee. Additionally, under the Council's Financial Regulations (Section 6 Paragraph 4(ii)) any request for virement between capital schemes must be approved by the service committee and Policy and Finance Committee.

### 3 HEALTH AND HOUSING COMMITTEE 21 MARCH 2024

- 3.1 Health and Housing Committee considered a report submitted by the Head of Strategic Planning and Housing. The report requested approval for the continuation in 2024/25 of the First Time Buyers Energy Efficiency grant scheme, which had been a success since starting in the 2022/23 financial year. The report proposed that the capital scheme budget be created by virement of £100,000 from the Landlord/Tenant grant scheme (Annex 1).
- 3.2 The current approved Landlord/Tenant grant scheme budget is £162,490 for 2024/25 and it is likely that there will be additional slippage of £50,000 from 2023/24 in to 2024/25 at year end.
- 3.3 At its meeting, Health and Housing Committee resolved the following:

**RESOLVED THAT COMMITTEE:**

1. Agree to transfer £100,000 from the Landlord Tenant Grant budget to the First Time Buyers Energy Efficiency Grant Scheme in 2024/25 subject to Policy and Finance Committee approving the transfer.

- 3.4 Policy and Finance Committee are being asked to approve a capital programme scheme of £100,000 for the continuation of the First Time Buyers Energy Efficiency grant scheme in to 2024/25.
- 3.5 It is proposed that the capital scheme budget be created by virement of £100,000 from the Landlord/Tenant grant scheme.

#### 4 RECOMMENDED THAT COMMITTEE

- 4.1 Approve a scheme of £100,000 in the 2024/25 capital programme for the for the continuation of the First Time Buyers Energy Efficiency grant scheme, created by virement of £100,000 from the Landlord/Tenant grant scheme.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES AND  
DEPUTY CHIEF EXECUTIVE

PF27-24/LO/AC  
25 MARCH 2024

## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO HEALTH & HOUSING COMMITTEE

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meeting date: THURSDAY, 21 MARCH 2024  
title: REVIEW OF FIRST TIME BUYERS' GRANT AND APPROVAL TO CONTINUE WITH THE SCHEME  
submitted by: REA PSILLIDOU – HEAD OF STRATEGIC PLANNING AND HOUSING  
principal author: RACHAEL STOTT – HOUSING STRATEGY OFFICER

### 1 PURPOSE

1.1 To provide an overview of the First Time Buyers' Energy Efficiency grant delivery in the borough and to request approval to continue the scheme in 2024/25.

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives – To address the housing needs of the borough.
- Corporate Priorities – To match the supply of homes in our area with identified need.
- Other Considerations – To make effective use of all grant monies and to be an environmentally sustainable area.

### 2 BACKGROUND

2.1 The First Time Buyers' Energy Efficiency grants were first introduced in April 2022. After approval at the March 2022 Health and Housing Committee this new grant initiative has been well received across the borough. The grant encourages first time buyers to consider buying existing older stock in the borough and to make improvements to these to the energy efficiency of the property. Appendix 1 shows the approved grants since April 2022 all of which have been reported to Committee. There are a further two enquiries moving towards approval stage. All work to the properties has enhanced the EPC rating and improved the overall efficiency of the property.

2.2 The grant offers up to £15,000 as a 50% renovation cost towards any works recommended works under the EPC assessment.

2.3 The following bullet points summarise the works completed in the first six grant approvals for this grant:

- Replace existing boiler and immersion heater with energy efficient combi boiler, new lockshield valves, thermostatic controls. Replace eight windows and 2 doors to energy efficient A rated and other associated works.
- Replace existing back boiler and immersion heater with energy efficient combi boiler, seven radiators with thermostatic controls and other associated works.
- Installation of a new boiler, radiators with thermostatic controls, re-roof and other associated works.

- Install damp proof course, replaster and board using insulation boards, contribution towards installation of new central heating system, re-roof, replace patio doors and bathroom window and other associated works.
- Installation of windows and doors, rewire the property and install new consumer unit, connection to mains gas to allow central heating to be installed in the property, full re-roof with felt and other associated works.
- Installation of energy efficient windows and doors to the property. Install oil fired boiler/tank and heating system with thermostatic controls throughout the property. Replace the render to the rear of the property and the chimney.

### 3 PROPOSAL

- 3.1 To continue to offer the First Time Buyers' Energy Efficiency grant scheme in 2024/25 following the same grant conditions and eligibility and to utilise the capital funding in the landlord tenancy grant budget. The proposal is to transfer £100,000 from the landlord tenancy grant budget to be ringfenced to deliver this scheme. The current budget in the landlord tenant grant is reported in the capital scheme status report at Agenda item 8. The grant conditions and eligibility are set out in Appendix 2.

### 4 ISSUES

- 4.1 The scheme has been well received with first time buyers in the borough. The scheme has completed 19 number of grants in total and made significant improvements to the energy efficiency of the property.

### 5 RISK ASSESSMENT

- 5.1 The approval of this report may have the following implications
- Resources – The landlord tenant grant update has been slow due to a national issue of landlords exiting the private rented sector market. Therefore, this transfer of budget will guarantee the grant monies are committed.
  - Technical, Environmental and Legal – Technical input into the grants is minimal as the work is guided by the EPC report. Environmental impact of the scheme is significant as the grant investment is to improve the efficiency of the property and to ensure the property is more affordable to heat.
  - Political – The grant has been well received and positive feedback has been received from all applicants.
  - Reputation – Addressing affordable housing and energy efficiency are both priorities for the Council.
  - Equality & Diversity – The scheme is open to all and accessible.

### 6 **RECOMMENDED THAT COMMITTEE**

- 6.1 Approve continuation of the first time buyers' energy efficiency grant scheme in 2024/25.

6.2 Refer to Policy and Finance Committee to request approval of the allocation of £100,000 from the landlord tenancy budget to enable delivery of the scheme.

RACHAEL STOTT  
HOUSING STRATEGY OFFICER

REA PSILLIDOU  
HEAD OF STRATEGIC PLANNING & HOUSING

BACKGROUND PAPERS

(If any)

For further information please ask for Rachael Stott, extension 3235.

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## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

meeting date: 9 APRIL 2024  
 title: REVENUE MONITORING 2023/24  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: VALERIE TAYLOR

### 1 PURPOSE

1.1 To let you know the position for the period April to February 2024 of this year's revised revenue budget as far as this committee is concerned.

1.2 Relevance to the Council's ambitions and priorities:

Community Objectives – none identified

Corporate Priorities - to continue to be a well managed Council providing efficient services based on identified customer need. To meet the objective within this priority, of maintaining critical financial management controls, ensuring the authority provides council tax payers with value for money.

Other Considerations – none identified.

### 2 FINANCIAL INFORMATION

2.1 Shown below, by cost centre, is a comparison between actual expenditure and the revised budget estimate for the period to the end of February. You will see an overall underspend of £85,361 on the net cost of services. Please note that underspends are denoted by figures with a minus symbol. After allowing for transfers to/ from earmarked reserves there is an underspend of £50,148.

Cost Centre	Cost Centre Name	Net Budget for the Full Year	Net Budget to the end of period	Actual including Commitments to the end of the period	Variance	
CEXEC	Chief Executives Department	0	1,105,346	1,102,925	-2,421	A
CIVCF	Civic Functions	56,670	38,159	41,351	3,192	A
CIVST	Civic Suite	0	20,407	20,037	-370	G
CLOFF	Council Offices	0	263,846	265,637	1,791	G
CLTAX	Council Tax	488,080	78,074	78,721	647	G
COMPR	Computer Services	0	120,481	114,740	-5,741	R
CORON	Coronation of King Charles	22,560	22,560	22,567	7	G
CORPM	Corporate Management	413,080	0	0	0	G
COSDM	Cost of Democracy	595,640	293,683	288,550	-5,133	R
COVID	Covid-19 Response	0	-14,050	-14,050	0	G
CSERV	Corporate services	205,250	26,419	7,160	-19,259	R

Cost Centre	Cost Centre Name	Net Budget for the Full Year	Net Budget to the end of period	Actual including Commitments to the end of the period	Variance	
CTENP	Council Tax Energy Rebates - Acting as Principal	0	-780	-780	0	G
DISTC	District Elections	114,540	114,540	114,513	-27	G
ELADM	Election Administration	44,660	4,340	3,102	-1,238	G
ELECT	Register of Electors	105,780	52,853	49,767	-3,086	A
EMERG	Community Safety	80,950	5,170	4,272	-898	G
ESTAT	Estates	121,210	2,129	-3,619	-5,748	R
FGSUB	Grants & Subscriptions - Policy and Fin	114,120	91,258	92,634	1,376	G
FMISC	Policy & Finance Miscellaneous	284,190	116,678	116,085	-593	G
HSUPF	Household Support Fund	-23,140	-23,140	-23,139	1	G
LANDC	Land Charges	22,100	-52,299	-52,404	-105	G
LICSE	Licensing	88,250	-77,463	-76,061	1,402	G
LUNCH	Luncheon Clubs	18,810	11,783	12,900	1,117	G
NNDRC	National Non-Domestic Rates	47,470	13,582	12,796	-786	G
PARIS	Parish Elections	8,750	8,750	8,741	-9	G
RESOR	Resources Department	0	2,402,265	2,388,408	-13,857	R
SUPDF	Superannuation Deficiency Payments	100,310	86,579	87,108	529	G
UKSPF	UK Shared Prosperity Fund - Management and Admin	-26,050	-19,100	-55,252	-36,152	R
	<b>Net cost of services</b>	<b>2,883,230</b>	<b>4,692,070</b>	<b>4,606,709</b>	<b>-85,361</b>	

Transfers to/from Earmarked Reserves				
Reserve	Net Budget for the Full Year	Net budget to the end of the period	Actual to the end of the period	Variance
Audit Reserve	-16,120	0	0	0
Elections Fund Reserve	-105,380	-123,290	-123,253	37
Revaluation of Assets Reserve	8,000	0	0	0
Cyber Resilience Grant Reserve	-1,210	-1,210	-1,210	0
Electoral Integrity Reserve	-7,480	-7,480	-6,242	1,238
UK Shared Prosperity Fund Reserve	26,050	19,100	55,252	36,152
Performance Reward Grant Reserve	-5,610	-5,610	-5,610	0
Community Right to Bid/Challenge Reserve	-1,700	-1,700	-1,700	0
Parish Grants Reserve	-10,000	-10,000	-10,000	0
EBSS & AFP alternative Funding	25,930	15,560	15,560	0



Transfers to/from Earmarked Reserves				
Reserve	Net Budget for the Full Year	Net budget to the end of the period	Actual to the end of the period	Variance
New Burdens Reserve				
Equipment Reserve	0	0	-2,213	-2,213
<b>Total after Transfers to/from Earmarked Reserves</b>	<b>2,795,710</b>	<b>4,577,440</b>	<b>4,527,292</b>	<b>-50,148</b>

- 2.2 The variations between budget and actuals have been split into groups of red, amber and green variance. The red variances highlight specific areas of high concern, for which budget holders are required to have an action plan. Amber variances are potential areas of high concern and green variances are areas, which currently do not present any significant concern.

Key to Variance shading	
Variance of more than £5,000 (Red)	<b>R</b>
Variance between £2,000 and £4,999 (Amber)	<b>A</b>
Variance less than £2,000 (Green)	<b>G</b>

- 2.3 We have then extracted the main variations for the items included in the red shaded cost centres and shown them with the budget holder's comments and agreed action plans, in Annex 1.
- 2.4 The main variations for items included in the amber shaded cost centres are show with budget holders comments at Annex 2.
- 2.5 In summary the **main** areas of service cost centre variances that are **unlikely** to rectify themselves by the end of the financial year is shown below:

Description	Variance to end February 2024 £
<p><b><u>Corporate Surveys (CSERV – Corporate Services)</u></b> All work to complete surveys/ consultations this financial year has been undertaken in-house resulting in underspends compared to the revised budget estimate that will not resolve by the end of the financial year. Further information concerning the work undertaken is set out in Annex 1 of the report.</p>	-7,930
<p><b><u>Departmental employee costs</u></b> Salary, national insurance and superannuation costs within the Resources and Chief Executive's Departments are -£9k lower than the revised budget estimates for the period to February, mainly due to a prolonged vacancy within the accounts section during the year.</p>	-9,174

3 CONCLUSION

- 3.1 The comparison between actual and budgeted expenditure at the revised estimate shows a total underspend of £85,361 to February 2024 of the financial year 2024/25. After allowing for transfers to/from earmarked reserves there is an underspend of £50,148.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PF25-24/VT/AC  
25 March 2024

## Policy and Finance Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
UKSPF/ 8503z	UK Shared Prosperity Fund - Management and Admin/DLUHC - UKSPF Revenue Grant	-45,150	-19,100	-55,252	-36,152	<p>£116k of UKSPF <b>revenue</b> grant funding was received during the 2023/24 financial year.</p> <ul style="list-style-type: none"> <li>- £19k of the grant is to remain on this cost centre as a contribution towards the council's cost of administering the scheme;</li> <li>- £61k has been allocated across approved revenue schemes to support expenditures/ financial commitments during the period to February (£30k to Business Support and Net Zero, £30k for Enhanced Website &amp; Marketing Opportunities and £1k to EV Charging Points/CCTV provision); and</li> <li>- £36k of grant funds remain to be allocated to future expenditures (i.e. the variance shown)</li> </ul>	The balance of funds remaining at the end of the financial year will be set aside in the UK Shared Prosperity Fund earmarked reserve to support associated expenditures occurring during future financial periods.
CSERV/ 3264	Corporate services/ Ribble Valley News	11,180	10,249	0	-10,249	<p>Publication of the council newspaper is on hold pending a shift to digital channels. Following a review of the publication, future editions will be produced in both digital and print formats.</p> <p>Costings so far for a digital content management system are expensive and further work is planned pending appointment into a vacant post.</p>	Some of the budget may be required to contribute towards the cost of RVBC golden jubilee promotional expenditure before the end of the financial year.

## Policy and Finance Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
CSERV/ 3166	Corporate services/ Surveys	8,650	7,930	0	-7,930	A number of surveys/ consultations have been undertaken this financial year in-house including the Dog Control Public Spaces Protection Order 2023, the Polling Districts / Places Review, and the Disability Workforce Reporting 2024 developed by HR. The next staff survey is currently in development and is due to launch in April, work is also underway to develop a communications survey as a follow up from the 2023 People's Survey – Life in Ribble Valley (which was commissioned externally during the 2022/23 financial year).	As all work has been undertaken in-house the revised estimate budget for surveys will underspend this financial year.
ESTAT/ 2402	Estates/ Repair & Maintenance - Buildings	35,430	32,479	25,635	-6,844	£10k was diverted to this cost centre from other repair and maintenance areas at revised estimate for the estimated cost of work on columns at the Longridge Youth Zone. As actual costs were lower than estimated this has created the underspend shown.	Outturn will be reported to committee following the end of the financial year and expenditures will be used to inform future estimates.

Policy and Finance Committee Budget Monitoring – Red Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance	Action Plan as agreed between the Budget Holder and Accountant
RESOR/0100	Resources Department/ Salaries	1,765,990	1,618,388	1,611,785	-6,603	Council staffing budgets at revised estimate assume average vacancy underspends of 2% across the authority on estimated costs. The underspend on salaries for the period to February was higher than that estimated within the resources department, mainly due to a vacancy within the accounts section.	Salary budgets at revised estimate will continue to be monitored and final outturn will be reported to committee following the end of the financial year.

## Policy and Finance Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance
COMPR/2991	Computer Services/Communication Equipment	19,710	19,710	16,611	-3,099	The revised estimate budget on this code allows for a small element of contingency for any unforeseen costs. To date this has not been needed this year.
COSDM/2998	Cost of Democracy/Software Maintenance	16,190	16,190	13,129	-3,061	The annual charge from the software provider was lower than predicted at revised estimate.
RESOR/2881	Resources Department/Purchase of Equipment & Materials	6,940	6,362	3,886	-2,476	Departmental expenditure on the purchase of equipment and materials for the period to February is lower than allowed for within the budget at revised estimate.
CEXEC/1013	Chief Executives Department/Tuition Fees	6,700	5,883	3,438	-2,445	Training requirements within the Chief Executives Department and the Resources Department have been lower than the budget available at revised estimate.
RESOR/1013	Resources Department/Tuition Fees	7,930	7,270	4,076	-3,194	Staff appraisals continue to be rolled out across council departments and any training needs identified will be addressed through provision of external training if required.
RESOR/1023	Resources Department/Corporate Training	14,730	14,730	16,943	2,213	Overspend on the <b>corporate</b> training budget at revised estimate due to first time expenditure on a Learning Management System for the delivery of online training and development modules for council officers. The overspend is to be met from funds set aside in earmarked reserves in 2020/21 from underspends under this budget heading.

## Policy and Finance Committee Budget Monitoring – Amber Variances

Ledger Code	Ledger Code Name	Budget for the Full Year	Budget to the end of the period	Actual including Commitments to the end of the period	Variance	Reason for Variance
LICSE/8438u	Licensing/Taxi Licences	-43,090	-40,594	-38,286	2,308	Income received during the Nov-Feb period was lower than the 2-year average that formed the basis for the revised estimate. Outturn will be used to inform future estimates.
HSUPF/4691	Household Support Fund/Grants to Individuals - Gift Vouchers	209,000	209,000	211,680	2,680	The budget forecast at revised estimate for 2023/24 was that £209k of household support grant funds would be spent of food vouchers and £7k on the cost of employing a temporary debt advisor.
HSUPF/various	Household Support Fund/Grants to Individuals - Employee costs	7,000	7,000	4,319	-2,681	As employee costs were lower than estimated during the period a greater proportion of funds have been allocated to the purchase of vouchers. This has created offsetting under/overspends in the associated budgets for the year.

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**RIBBLE VALLEY BOROUGH COUNCIL** INFORMATION  
**REPORT TO POLICY AND FINANCE COMMITTEE**

meeting date: 9 APRIL 2024  
 title: CAPITAL PROGRAMME 2024/25  
 submitted by: DIRECTOR OF RESOURCES  
 principal author: LAWSON ODDIE

**1 PURPOSE**

1.1 To inform members of the schemes approved for inclusion in this Committee's 2024/25 capital programme.

**2 BACKGROUND**

2.1 Following recommendation by Special Policy and Finance Committee on 13 February 2024, Full Council approved the five-year capital programme for 2024/25 to 2028/29 on 5 March 2024.

2.2 The Council's overall capital programme for the five-year period 2024/25 to 2028/29 totals £12,984,480 for all committees.

2.3 The total for this Committee (including UKSPF Schemes) is £1,403,770 over the five-year life of the programme. Of this, £1,101,510 relates to the 2024/25 financial year.

**3 CAPITAL PROGRAMME 2024/25 – APPROVED SCHEMES**

3.1 For this Committee there are 8 approved schemes in the 2024/25 capital programme, totalling £447,400 (excluding the UKSPF schemes). These are shown in the table below.

Cost Centre	Scheme	Budget for 2024/25 £	Current Reported Scheme Status
AIRCN	Replacement Air Conditioning Units in Server Room <i>Moved from 2023/24</i>	10,700	GREEN
BRKFT	Brookfoot Footbridge, Ribchester - Replacement Bridge <i>Moved from 2023/24</i>	106,000	GREEN
COMLU	Council Offices Mains and LED Lighting Upgrade <i>Moved from 2023/24</i>	90,000	GREEN
FIREW	Firewall Refresh	23,700	GREEN
RPLPC	Replacement PCs	70,600	BLACK
RREPS	Revenues and Benefits Replacement Server <i>Moved from 2023/24</i>	24,000	GREEN
SOLAR	Council Office Solar Panels	95,000	GREEN
TECHF	Technology Forge Upgrade <i>Moved from 2023/24</i>	27,400	GREEN
		<b>447,400</b>	

**Status Key:**

<b>BLACK:</b> Scheme is unable to be started in year or no longer needed in this financial year	<b>BLUE:</b> Scheme Fully Completed	<b>RED:</b> Scheme is underway but unlikely to be completed within the financial year-end	<b>AMBER:</b> Scheme will/has missed some key targets but the overall end date within the financial year will be met.	<b>GREEN:</b> Scheme on track with targets and will be completed within the financial year
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- 3.2 At the meeting of Special Policy and Finance Committee, as well as approving the capital programme, members added a further recommendation due to concerns around the progression of schemes in the capital programme, schemes being moved between years, and the level of scheme slippage experienced in recent years.
- 3.3 As a result, there have been changes to what is reported to service committees on scheme progress. In future reports, as with this report, there will be greater focus on scheme progress in the Annex to the report, with a form being completed by the relevant Head of Service, detailing:
  - Progress Status
  - Reasons for the Progress Status
  - Information on Key Tasks and Milestones and Progress with these
  - Risk and Issues and how these are being addressed.
  - Any actions needed to keep the scheme on track.
- 3.4 These are provided for each scheme at Annex 1 to this report, providing the opening plans for each scheme. These will be updated and modified by the relevant scheme Head of Service as the year progresses.
- 3.5 It is important that committee members take full ownership of the capital schemes that are reported and challenge the relevant Head of Service and/or Director where necessary on the progress being made.
- 3.6 During the closure of our capital accounts there may be some slippage on schemes in the current financial year, 2023/24. A report will be brought to a future meeting of this Committee giving details of any slippage on 2023/24 capital schemes.
- 4 UK SHARED PROSPERITY CAPITAL SCHEMES
- 4.1 Additional schemes that also fall under this committee but reported on through a different reporting regime are those schemes that fall under the UK Shared Prosperity Fund. For information, the 6 schemes that are budgeted for in 2024/25, which total £654,110, are shown below:

Cost Centre	Scheme	Budget for 2024/25 £
CMIMP	Clitheroe Market Improvements (UKSPF) <i>Moved from 2023/24</i>	172,600
TWEVS	Townley Garden Event Space (UKSPF) <i>Moved from 2023/24</i>	98,680
PMPTK	Pump Track, Longridge (UKSPF) <i>Moved from 2023/24</i>	58,680
BCCPK	Barrow Community Space - Car Park (UKSPF)	25,000
BCMSP	Barrow Community Space (UKSPF)	199,150
WHEDF	Whalley Education Foundation (UKSPF)	100,000
	<b>Total – Policy and Finance Committee</b>	<b>654,110</b>

- 4.2 As with the other standard schemes under this committee, for UK Shared Prosperity Schemes there may be some slippage on schemes in the current financial year, 2023/24. A report will be brought to a future meeting of this Committee giving details of any slippage on 2023/24 UK Shared Prosperity Fund capital schemes.

5 CONCLUSION

5.1 This Committee has an approved 2024/25 capital programme of £1,101,510 for 14 schemes:

<b>Scheme Type</b>	<b>Number of Schemes</b>	<b>Budget for 2024/25 £</b>
Standard Committee Schemes	8	447,400
UK Shared Prosperity Capital Schemes	6	654,110
<b>TOTALS</b>	<b>14</b>	<b>1,101,510</b>

5.2 More detailed reporting will be undertaken on scheme progress within the new format Annex 1 for the standard committee schemes, whilst the existing separate detailed reporting arrangements for the UK Shared Prosperity capital schemes will continue as present.

5.3 Any slippage on schemes in the 2023/24 capital programme will be reported to this Committee.

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES  
AND DEPUTY CHIEF EXECUTIVE

PF28-24/LO/AC  
28 March 2024

For further background information please ask for Lawson Oddie.  
BACKGROUND PAPERS – None

# AIRCN - CAPITAL SCHEME STATUS REPORT

## CAPITAL SCHEME SUMMARY

CAPITAL SCHEME COST CENTRE AND NAME	RESPONSIBLE HEAD OF SERVICE	RESPONSIBLE DIRECTOR	RESPONSIBLE COMMITTEE	CURRENT PROGRESS STATUS
<b>AIRCN: Replacement Air Conditioning Units in Server Room</b>	Head of Financial Services (Lawson Oddie)	Director of Resources and Deputy Chief Executive (Jane Pearson)	Policy and Finance Committee	<b>GREEN</b>

### Status Key

<b>BLACK:</b> Scheme is unable to be started in year	<b>BLUE:</b> Scheme Fully Closed/Completed	<b>RED:</b> Scheme is underway but unlikely to be completed within the financial year-end	<b>AMBER:</b> Scheme will/has missed some key targets but the overall end date within the financial year will be met.	<b>GREEN:</b> Scheme on track with targets and will be completed in year
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## REASONS FOR CURRENT PROGRESS STATUS

The replacement of the units currently remains in the capital programme as they have been in place for a good number of years. They currently show no signs of needing to be replaced, but due to the reliance that is placed on the units in the running of the council's vital ICT services, a further review will be undertaken later in the year. If this review means that replacement is not need in year, then the scheme will be pushed back to 2025/26.

## SCHEME STATUS AND OVERVIEW

KEY TASKS/MILESTONES	DUE DATE	% DONE	DATE COMPLETED	KEY STAFF	NOTES
<b>Review of Units with Potential Suppliers to Establish Need for Replacement</b>	May 2024	0%		ICT Infrastructure Officer and ICT Manager	Should the review of the units mean that replacement is not needed, then the scheme will be stopped and moved to 2025/26
<b>Develop specification/site visit from providers</b>	June 2024	0%		ICT Infrastructure Officer and ICT Manager	
<b>Receipt of quotes for Works</b>	July 2024	0%		ICT Infrastructure Officer	
<b>Place Purchase Order for the Works</b>	August 2024	0%		ICT Infrastructure Officer and ICT Manager	
<b>Works Undertaken</b>	September 2024	0%		ICT Infrastructure Officer	

## RISK AND ISSUE HISTORY

ISSUE	ASSIGNED TO	DATE RAISED	ACTION TO BE TAKEN	RESOLUTION DATE AND NARRATIVE
Availability of Contractors	ICT Infrastructure Officer	26 March 2024	Not an issue at this stage	
ICT Staff Availability	ICT Manager	26 March 2024	Not an issue at this stage	

## KEY ACTIONS NEEDED TO MOVE SCHEME BACK ON TRACK

ACTION	ASSIGNED TO	DUE DATE	DATE COMPLETED
n/a at this stage			

# BRKFT - CAPITAL SCHEME STATUS REPORT

## CAPITAL SCHEME SUMMARY

CAPITAL SCHEME COST CENTRE AND NAME	RESPONSIBLE HEAD OF SERVICE	RESPONSIBLE DIRECTOR	RESPONSIBLE COMMITTEE	CURRENT PROGRESS STATUS
<b>BRKFT: Replacement of Brookfoot Footbridge, Ribchester</b>	Head of Engineering Services (Winston Robinson)	Director of Community Services (Adam Allen)	Policy and Finance Committee	<b>GREEN</b>

### Status Key

<b>BLACK:</b> Scheme is unable to be started in year	<b>BLUE:</b> Scheme Fully Closed/Completed	<b>RED:</b> Scheme is underway but unlikely to be completed within the financial year-end	<b>AMBER:</b> Scheme will/has missed some key targets but the overall end date within the financial year will be met.	<b>GREEN:</b> Scheme on track with targets and will be completed in year
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## REASONS FOR CURRENT PROGRESS STATUS

The plans are for this work to be completed in year, although there are some concerns regarding the Environment Agency staff availability.

## SCHEME STATUS AND OVERVIEW

KEY TASKS/MILESTONES	DUE DATE	% DONE	DATE COMPLETED	KEY STAFF	NOTES
Topographical survey completed.	July 2023	100%	July 2023	Head of Engineering Services	The Environment Agency have no resources 2023 - 2024 to assist, so the principal works will have to be delayed at least until July 2024, after the fish spawning season.
Tree survey completed. A small number of trees to be felled Jan 2024 - Mar 2024.	March 2024	0%		Head of Engineering Services	
Design Completed	May 2024	0%		Head of Engineering Services	
Environment Agency Approval	June 2024	0%		Head of Engineering Services	
Tender the Works	July 2024	0%		Head of Engineering Services	
Administration of Contract	December 2024	0%		Head of Engineering Services	



## RISK AND ISSUE HISTORY

ISSUE	ASSIGNED TO	DATE RAISED	ACTION TO BE TAKEN	RESOLUTION DATE AND NARRATIVE
Inclement Weather	Head of Engineering Services	4 March 2024	Should this become an issue then we would need to suspend works in particularly bad weather. Duddel Brook is susceptible to flash flooding with quickly rising water levels, too dangerous to work over.	
Availability of and demands of Environment Agency (EA)	Head of Engineering Services	4 March 2024	Engage with Environment Agency during the design process.	

## KEY ACTIONS NEEDED TO MOVE SCHEME BACK ON TRACK

ACTION	ASSIGNED TO	DUE DATE	DATE COMPLETED
n/a at this stage			

# COMLU - CAPITAL SCHEME STATUS REPORT

## CAPITAL SCHEME SUMMARY

CAPITAL SCHEME COST CENTRE AND NAME	RESPONSIBLE HEAD OF SERVICE	RESPONSIBLE DIRECTOR	RESPONSIBLE COMMITTEE	CURRENT PROGRESS STATUS
<b>COMLU: Council Offices Mains and LED Lighting Upgrade</b>	Head of Engineering Services (Winston Robinson)	Director of Community Services (Adam Allen)	Policy and Finance Committee	<b>GREEN</b>

### Status Key

<b>BLACK:</b> Scheme is unable to be started in year	<b>BLUE:</b> Scheme Fully Closed/Completed	<b>RED:</b> Scheme is underway but unlikely to be completed within the financial year-end	<b>AMBER:</b> Scheme will/has missed some key targets but the overall end date within the financial year will be met.	<b>GREEN:</b> Scheme on track with targets and will be completed in year
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## REASONS FOR CURRENT PROGRESS STATUS

The LED lighting upgrade work was completed under this scheme within the budget in 2023/24. The remaining works under this scheme is for the Mains Upgrade and is intrinsically linked with the other scheme under this committee for the Council Offices Solar Panels. At this stage the scheme is programmed to be completed in year.

## SCHEME STATUS AND OVERVIEW

KEY TASKS/MILESTONES	DUE DATE	% DONE	DATE COMPLETED	KEY STAFF	NOTES
Lighting Upgrade	August 2023	100%	March 2024	Principal Surveyor	
Power Supply Survey, Specification and Tender	April 2024	0%		Principal Surveyor	Appointing Consultants, with the works tendered to three contractors
Power Supply Upgrade	August 2024	0%		Principal Surveyor	

## RISK AND ISSUE HISTORY

ISSUE	ASSIGNED TO	DATE RAISED	ACTION TO BE TAKEN	RESOLUTION DATE AND NARRATIVE
Power down to each individual floor	Principal Surveyor	4 March 2024	Discuss with the Service Heads/DWP on each floor. Weekend work to minimise disruption. Alternative power supply such as diesel generator	
Insufficient Resources	Principal Surveyor/Head of Service	4 March 2024	Consultants to provide estimate before tendering	

## KEY ACTIONS NEEDED TO MOVE SCHEME BACK ON TRACK

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ACTION	ASSIGNED TO	DUE DATE	DATE COMPLETED
n/a at this stage			

# FIREW - CAPITAL SCHEME STATUS REPORT

## CAPITAL SCHEME SUMMARY

CAPITAL SCHEME COST CENTRE AND NAME	RESPONSIBLE HEAD OF SERVICE	RESPONSIBLE DIRECTOR	RESPONSIBLE COMMITTEE	CURRENT PROGRESS STATUS
<b>FIREW: Firewall Refresh</b>	Head of Financial Services (Lawson Oddie)	Director of Resources and Deputy Chief Executive (Jane Pearson)	Policy and Finance Committee	<b>GREEN</b>

### Status Key

<b>BLACK:</b> Scheme is unable to be started in year	<b>BLUE:</b> Scheme Fully Closed/Completed	<b>RED:</b> Scheme is underway but unlikely to be completed within the financial year-end	<b>AMBER:</b> Scheme will/has missed some key targets but the overall end date within the financial year will be met.	<b>GREEN:</b> Scheme on track with targets and will be completed in year
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## REASONS FOR CURRENT PROGRESS STATUS

The 2023/24 financial year includes a scheme for the Network Infrastructure. This is part of a wider package of schemes that are all interrelated and overlap to some extent with this Firewall Refresh scheme. As work is still progressing on the other schemes, the exact nature of what is needed under this scheme has yet to be established as it may be satisfied through work on the Network Infrastructure scheme. However, this budget may still be needed to supplement the other schemes.

## SCHEME STATUS AND OVERVIEW

KEY TASKS/MILESTONES	DUE DATE	% DONE	DATE COMPLETED	KEY STAFF	NOTES
<b>Establish final scope of the Network Infrastructure scheme to understand whether this separate scheme is needed</b>	June 2024	0%		ICT Manager and ICT Infrastructure Officer	If this separate scheme is not needed, it is likely that the budget will instead be needed to supplement the other related ICT capital schemes
<b>Development of Draft Specification</b>	July 2024	0%		ICT Manager and ICT Infrastructure Officer	
<b>Soft market testing</b>	August 2024 to September 2024	0%		ICT Manager and ICT Infrastructure Officer	
<b>Request for Quotes</b>	October 2024	0%		ICT Manager, Head of Financial Services and Procurement Assistant	
<b>Award of Contract</b>	November 2024	0%		ICT Manager, Head of Financial Services and Procurement Assistant	
<b>Installation of Solution</b>	December 2024 onwards	0%		ICT Manager and ICT Infrastructure Officer	Will be dependent on supplier lead times

## RISK AND ISSUE HISTORY

ISSUE	ASSIGNED TO	DATE RAISED	ACTION TO BE TAKEN	RESOLUTION DATE AND NARRATIVE
<b>ICT Staff Availability</b>	ICT Manager	28 March 2024		
<b>Supplier Lead Times</b>	ICT Manager	28 March 2024	Not an issue at this stage, but consideration will be given to this when reviewing solutions and quotes.	
<b>Available Budget</b>	ICT Manager and Head of Financial Services	28 March 2024	Not an issue at this stage, but if it were to be then alternative solutions would be considered that can be achieved within budget, or additional budget sought from committee if this were needed.	

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## KEY ACTIONS NEEDED TO MOVE SCHEME BACK ON TRACK

ACTION	ASSIGNED TO	DUE DATE	DATE COMPLETED
n/a at this stage			

# RPLPC - CAPITAL SCHEME STATUS REPORT

## CAPITAL SCHEME SUMMARY

CAPITAL SCHEME COST CENTRE AND NAME	RESPONSIBLE HEAD OF SERVICE	RESPONSIBLE DIRECTOR	RESPONSIBLE COMMITTEE	CURRENT PROGRESS STATUS
<b>RPLPC: Replacement PCs</b>	Head of Financial Services (Lawson Oddie)	Director of Resources and Deputy Chief Executive (Jane Pearson)	Policy and Finance Committee	<b>BLACK</b>

### Status Key

<b>BLACK:</b> Scheme is unable to be started in year or no longer needed in this financial year	<b>BLUE:</b> Scheme Fully Completed	<b>RED:</b> Scheme is underway but unlikely to be completed within the financial year-end	<b>AMBER:</b> Scheme will/has missed some key targets but the overall end date within the financial year will be met.	<b>GREEN:</b> Scheme on track with targets and will be completed within the financial year
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## REASONS FOR CURRENT PROGRESS STATUS

Due to the many other schemes falling to the ICT team and as the support for Windows 10 is not being withdrawn until October 2025, it has been decided to move this scheme to the 2025/26 financial year. However, much work will still need to be done on this scheme in advance of the 2025/26 financial year to ensure a speedy implementation in that year. As a result, this scheme is flagged with a status of 'Black', as no longer needed in this financial year, although preparation works (at no cost) will still be undertaken during 2024/25.



## SCHEME STATUS AND OVERVIEW

KEY TASKS/MILESTONES	DUE DATE	% DONE	DATE COMPLETED	KEY STAFF	NOTES
Scheme to be moved to 2025/26 financial year					

## RISK AND ISSUE HISTORY

RISK/ISSUE	ASSIGNED TO	DATE RAISED	ACTION TO BE TAKEN	RESOLUTION DATE AND NARRATIVE
Scheme to be moved to 2025/26 financial year				

## KEY ACTIONS NEEDED TO MOVE SCHEME BACK ON TRACK

ACTION	ASSIGNED TO	DUE DATE	DATE COMPLETED AND NARRATIVE
n/a			

# RREPS - CAPITAL SCHEME STATUS REPORT

## CAPITAL SCHEME SUMMARY

CAPITAL SCHEME COST CENTRE AND NAME	RESPONSIBLE HEAD OF SERVICE	RESPONSIBLE DIRECTOR	RESPONSIBLE COMMITTEE	CURRENT PROGRESS STATUS
<b>RREPS: Revenues and Benefits Replacement Server</b>	Head of Financial Services (Lawson Oddie)	Director of Resources and Deputy Chief Executive (Jane Pearson)	Policy and Finance Committee	<b>GREEN</b>

### Status Key

<b>BLACK:</b> Scheme is unable to be started in year	<b>BLUE:</b> Scheme Fully Closed/Completed	<b>RED:</b> Scheme is underway but unlikely to be completed within the financial year-end	<b>AMBER:</b> Scheme will/has missed some key targets but the overall end date within the financial year will be met.	<b>GREEN:</b> Scheme on track with targets and will be completed in year
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## REASONS FOR CURRENT PROGRESS STATUS

Software that supports the NEC Revenues and Benefits system will not be available on Oracle SPARC platforms from December 2024. This deadline means that we will need to migrate to a new hardware platform pre-December 2024.

## SCHEME STATUS AND OVERVIEW

KEY TASKS/MILESTONES	DUE DATE	% DONE	DATE COMPLETED	KEY STAFF	NOTES
<b>Liaise with NEC Software Solutions to provide specification</b>	April 2024	0%		ICT Manager	
<b>Request for Quotes</b>	May 2024	0%		ICT Manager	
<b>Award of Contract</b>	June 2024	0%		ICT Manager	
<b>Installation of Solution</b>	August 2024	0%		ICT Manager	Will be dependent on supplier lead times
<b>Migration from Current Platform to New</b>	August 2024 to September 2024	0%		ICT Manager	

## RISK AND ISSUE HISTORY

ISSUE	ASSIGNED TO	DATE RAISED	ACTION TO BE TAKEN	RESOLUTION DATE AND NARRATIVE
<b>ICT Staff Availability</b>	ICT Manager	28 March 2024		
<b>Supplier Lead Times</b>	ICT Manager	28 March 2024	Not an issue at this stage, but consideration will be given to this when reviewing solutions and quotes.	

ISSUE	ASSIGNED TO	DATE RAISED	ACTION TO BE TAKEN	RESOLUTION DATE AND NARRATIVE
Not meeting the December 2024 Deadline for Installation	ICT Manager	28 March 2024	Not an issue at this stage, but if were to become an issue then the project would be prioritised.	

## KEY ACTIONS NEEDED TO MOVE SCHEME BACK ON TRACK

ACTION	ASSIGNED TO	DUE DATE	DATE COMPLETED
n/a at this stage			

# SOLAR - CAPITAL SCHEME STATUS REPORT

## CAPITAL SCHEME SUMMARY

CAPITAL SCHEME COST CENTRE AND NAME	RESPONSIBLE HEAD OF SERVICE	RESPONSIBLE DIRECTOR	RESPONSIBLE COMMITTEE	CURRENT PROGRESS STATUS
<b>SOLAR: Council Offices Solar Panels</b>	Head of Engineering Services (Winston Robinson)	Director of Community Services (Adam Allen)	Policy and Finance Committee	<b>GREEN</b>

### Status Key

<b>BLACK:</b> Scheme is unable to be started in year	<b>BLUE:</b> Scheme Fully Closed/Completed	<b>RED:</b> Scheme is underway but unlikely to be completed within the financial year-end	<b>AMBER:</b> Scheme will/has missed some key targets but the overall end date within the financial year will be met.	<b>GREEN:</b> Scheme on track with targets and will be completed in year
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## REASONS FOR CURRENT PROGRESS STATUS

We are now at a position where the specification has been produced and sent out to potential providers for quotes. This work can not be started until the Council Offices Mains Upgrade works are complete, and so the schemes are intrinsically linked.

## SCHEME STATUS AND OVERVIEW

KEY TASKS/MILESTONES	DUE DATE	% DONE	DATE COMPLETED	KEY STAFF	NOTES
<b>Distribution Network Operator (DNO) Application</b>	March 2024	100%	March 2024	Principal Surveyor	A DNO approval has been granted previously but has time-lapsed so a new application is required.
<b>Report/System Design/Quotations</b>	April 2024	0%		Principal Surveyor	
<b>Contract Administration – tender for works</b>	June 2024	0%		Principal Surveyor/Head of Engineering Service	Need to negotiate start date
<b>Scaffolding Installation</b>	August 2024	0%		Principal Surveyor/Head of Engineering Service	Decision to be made on whether to contract these works separately
<b>Scheme start date</b>	End September 2024	0%		Principal Surveyor/Head of Engineering Service	
<b>Scheme Completion</b>	End October 2024	0%		Principal Surveyor/Head of Engineering Service	Risks here associated with the weather

## RISK AND ISSUE HISTORY

ISSUE	ASSIGNED TO	DATE RAISED	ACTION TO BE TAKEN	RESOLUTION DATE AND NARRATIVE
<b>Weather</b>	Principal Surveyor/Head of Engineering Service	4 March 2024	Programme to complete before Autumn 2024	
<b>Resources</b>	Principal Surveyor/Head of Service	4 March 2024	The risk to resources will be balanced on return of the quotations and the amount of works will be adjusted accordingly to match the budget.	
<b>Conservation Area Approval</b>	Principal Surveyor/Head of Service	4 March 2024	Pre-application advice	

## KEY ACTIONS NEEDED TO MOVE SCHEME BACK ON TRACK

ACTION	ASSIGNED TO	DUE DATE	DATE COMPLETED
n/a at this stage			

# TECHF - CAPITAL SCHEME STATUS REPORT

## CAPITAL SCHEME SUMMARY

CAPITAL SCHEME COST CENTRE AND NAME	RESPONSIBLE HEAD OF SERVICE	RESPONSIBLE DIRECTOR	RESPONSIBLE COMMITTEE	CURRENT PROGRESS STATUS
<b>TECHF: Technology Forge Upgrade</b>	Head of Legal Services (Mair Hill)	Chief Executive (Marshal Scott)	Policy and Finance Committee	<b>GREEN</b>

### Status Key

<b>BLACK:</b> Scheme is unable to be started in year	<b>BLUE:</b> Scheme Fully Closed/Completed	<b>RED:</b> Scheme is underway but unlikely to be completed within the financial year-end	<b>AMBER:</b> Scheme will/has missed some key targets but the overall end date within the financial year will be met.	<b>GREEN:</b> Scheme on track with targets and will be completed in year
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## REASONS FOR CURRENT PROGRESS STATUS

Discussions have been held with our incumbent supplier to confirm the costing for the scheme and to ensure this still fell within budget. This was as our incumbent supplier was recently bought by another company. This has since been confirmed and discussion on lead times and project plans have taken place. Terms and Conditions of contract have been checked, with a Purchase Order now to be placed. It is planned that the work will commence after the May elections and after the final accounts process has been completed in order to ensure availability of key staff. This is conditional on the lead times in place at the point of placing the order.



## SCHEME STATUS AND OVERVIEW

KEY TASKS/MILESTONES	DUE DATE	% DONE	DATE COMPLETED	KEY STAFF	NOTES
<b>Confirmation of Scheme Costings following new ownership of company.</b>	February 2024	100%	February 2024	Head of Financial Services	Revised scheme costings fall within budget
<b>Terms and Condition of contract reviewed by Legal Services</b>	March 2024	100%	March 2024	Head of Legal Services	
<b>Place Purchase Order</b>	April 2024	0%		Head of Legal Services	
<b>Commencement of Works</b>	June 2024	0%		Head of Legal Services, Head of Financial Services and Head of Engineering Services	
<b>Testing of System</b>	November 2024	0%		Head of Legal Services, Head of Financial Services and Head of Engineering Services	
<b>Go Live for System</b>	January 2025	0%		Head of Legal Services, Head of Financial Services and Head of Engineering Services	

## RISK AND ISSUE HISTORY

ISSUE	ASSIGNED TO	DATE RAISED	ACTION TO BE TAKEN	RESOLUTION DATE AND NARRATIVE
<b>Extended Lead in Time from software supplier due to demand</b>	Head of Legal Services	26 March 2024	Not an issue at this stage. If it were to present as an issue, then regular meetings would be held with the supplier to push the project to completion within the financial year	
<b>Availability of staff for system testing</b>	Head of Legal Services, Head of Financial Services and Head of Engineering Services	26 March 2024	Not an issue at this stage. If it were to present as an issue, then the key Heads of Service involved will ensure that staff resources are freed to ensure that the relevant tasks can be completed.	
<b>Capital Accounting Module not available for Year End Process 2024/25</b>	Head of Financial Services	26 March 2024	Not an issue at this stage. If it were to present as an issue, then it would be ensured through the supplier that the old version of the system remained available for the closure of accounts process in 2025.	

## KEY ACTIONS NEEDED TO MOVE SCHEME BACK ON TRACK

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ACTION	ASSIGNED TO	DUE DATE	DATE COMPLETED
n/a at this stage			

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## RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

INFORMATION
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meeting date: 9 APRIL 2024  
 title: REVENUES AND BENEFITS GENERAL REPORT  
 submitted by: DIRECTOR OF RESOURCES AND DEPUTY CHIEF EXECUTIVE  
 principal author: MARK EDMONDSON

### 1 PURPOSE

1.1 To inform committee of debts outstanding for business rates, council tax and sundry debtors. Also to update committee on benefits performance, including benefits processing times and overpayment recovery.

1.2 Relevance to the Council's ambitions and priorities:

- Council Ambitions/Community Objectives/Corporate Priorities

Without the revenue collected from rates, council tax and sundry debtors we would be unable to meet the Council's ambitions, objectives and priorities.

### 2 NATIONAL NON-DOMESTIC RATES (NNDR)

2.1 The following is a collection statement to 20 March 2024:

	£000	£000	2023/24 %	2022/23 %
Balance Outstanding 1 April 2023		406		
NNDR amounts due	24,363			
Plus costs	3			
Transitional surcharge	41			
Write ons	2			
	<b>24,409</b>			
Less				
- Transitional relief	-1,916			
- Exemptions	-435			
- Charity, Rural, Community Amateur Sports Clubs Relief, CARF	-1,477			
- Small Business Rate Relief	-3,428			
- RHL Relief, SSB Relief and adjustments to previous reliefs	-3,180			
- Interest Due	-9			
- Write Offs	-37			
	<b>-10,482</b>	13,927		
<b>Total amount to recover</b>		<b>14,333</b>		
Less cash received to 20 March 2024		-13,509	94.25	95.49
<b>Amount Outstanding</b>		<b>824</b>	<b>5.75</b>	<b>4.51</b>

NB The figures included in the table include not only those charges for 2023/24 but also those relating to previous years, but we are required to report to the Department for Levelling Up, Housing and Communities (DLUHC) our in-year collection rate. This figure is published and is used to compare our performance with other local authorities. On this measure our current in year collection rate at 29 February 2024 is 95.80% compared with 96.49% at 28 February 2023.

2.2 Key information from the Business Rates Annual billing exercise:

Number of accounts	2,738
Nil bills	1,534
% Nil bills	56%
Gross liability	£25,094,609
Net liability	£15,876,239
SBRR (1401 cases) and SSBR (155 cases)	£3,905,079
RHL relief (336 cases)	£2,915,269
Charity Relief (115 Mand and 51 Disc cases)	£1,502,232

3 COUNCIL TAX

3.1 The following is a collection statement for Council Tax to 20 March 2024:

	£000	£000	2023/24 %	2022/23 %
Balance Outstanding 1 April 2023		1,158		
Council Tax amounts due	62,498			
Plus costs	85			
Transitional relief	1			
Write ons	2			
	<b>62,586</b>			
Less - Exemptions	-1,090			
- Discounts	-5,640			
- Disabled banding reduction	-90			
- Council Tax Benefit	6			
- Local Council Tax Support	-2,391			
- Write offs	-40			
	<b>-9,245</b>	53,341		
<b>Total amount to recover</b>		<b>54,499</b>		
Less cash received to 20 March 2024		-53,028	97.3	97.31
<b>Amount Outstanding</b>		<b>1,471</b>	<b>2.70</b>	<b>2.69</b>

NB The figures included in the table include not only those charges for 2023/24 but also those relating to previous years, but we are required to report our in year collection rate to the DLUHC. This figure is published by them and is used to compare our performance against other local authorities. On this measure our current in year collection rate at at 29 February 2024 is 98.43% compared to 98.44% at at 28 February 2023.

3.2 Key information from the Council Tax Annual billing exercise:

Number of accounts	29,409
Nil bills	2,142
Ebills registrations	1,011
Gross liability	£65,787,612 (£5,263,009)
Net liability	£56,455,070 (£4,516,406)
SPD	£4,668,110 (£373,449)
LTE	£621,026 (£49,682)
LCTS	£2,523,654 (£201,892)
Unoccupied and furnished	£57,563 (£4,605)

Figures in brackets are Ribble Valley BC element.

4 SUNDRY DEBTORS

4.1 A summary of the sundry debtors account at 22 March 2024 is:

	£000	£000
Amount Outstanding 1 April 2023		641
Invoices Raised	2,844	
Plus costs	1	
		<b>2,845</b>
Less credit notes		-366
Less Write Offs		-1
<b>Total amount to recover</b>		<b>3,119</b>
Less cash received to 22 March 2024		-2,509
<b>Amount outstanding</b>		<b>610</b>

Aged Debtors	000s	%
< 30 days	87	14.26
30 - 59 days	72	11.80
60 - 89 days	27	4.43
90 - 119 days	97	15.90
120 - 149 days	5	0.82
150+ days	322	52.79
	<b>610</b>	<b>100</b>

4.2 The main balance of debt outstanding for '150+ days' is debt relating to overpaid housing benefit due to reasons including fraud. Recovery action continues on such housing benefit debts, with some being paid by instalments.

5 HOUSING BENEFIT AND COUNCIL TAX SUPPORT PERFORMANCE

5.1 The main indicator for Housing Benefit and Council Tax Support performance is known as Right Time. The benefit section also report on Local Performance Indicators that have been set within the department for benefit fraud and overpayments.

- 5.2 The Department for Work and Pensions does not require Local Authorities (LA's) to report on any other Performance Measures but encourages them to monitor their own performance locally.
- 5.3 We obviously consider it very important to monitor overpayment data.

*Housing Benefit Right Time Indicator 2023/2024*

The right time indicator measures the time taken to process HB/CTS new claims and change events; this includes changes in circumstances, interventions, fraud referrals and prints generated by the benefit department.

Target for year	Actual Performance 1 October 2023 – 31 December 2023	Average Performance
5 days	2.68 days	20 days per IRRV

*New claims performance*

Target for year	Actual Performance 1 October 2023 – 31 December 2023	Top grade 4 for all LA's 2007/08
15 days	14.80 days	Under 30 days

6 HOUSING BENEFIT OVERPAYMENTS

- 6.1 Overpayment means any amount paid as Housing Benefit when there was no entitlement under the regulations.

Performance for the period 1 October 2023 – 31 December 2023:

Performance Measure	%
The amount of Housing Benefit (HB) overpayments recovered during the period being reported on as a percentage of HB overpayments deemed recoverable during that period.	131.26
The amount of Housing Benefit (HB) overpayments recovered during the period as a percentage of the total amount of HB overpayment debt outstanding at the start of the financial year plus amount of HB overpayments identified during the period.	14.58
The amount of Housing Benefit (HB) overpayments written off during the period as a percentage of the total amount of HB overpayment debt outstanding at the start of the financial year, plus amount of HB overpayments identified during the period.	0.24

7 CONCLUSION

- 7.1 Note the continuing progress that we make in collecting these debts, and the performance of our Housing Benefit Section remains satisfactory.

HEAD OF REVENUES AND BENEFITS

DIRECTOR OF RESOURCES AND DEPUTY  
CHIEF EXECUTIVE

PF21-24/ME/AC  
21 March 2024

For further information please ask for Mark Edmondson.



INFORMATION

## **RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY & FINANCE COMMITTEE**

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meeting date: TUESDAY, 9 APRIL 2024  
title: PREVENT DUTY  
submitted by: DIRECTOR OF ECONOMIC DEVELOPMENT AND PLANNING  
principal author: SARAH WELLS

### **1 PURPOSE**

1.1 To receive information and updates relating to the Prevent Duty.

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives – To ensure that Ribble Valley remains a safe place to live.
- Corporate Priorities – To make people's lives safer and healthier and to ensure a well-managed council providing efficient services based on the identified customer needs.
- Other Considerations – To work collaboratively with partners to ensure we safeguard our most vulnerable residents.

### **2 BACKGROUND**

2.1 The overall aim of Central Government's counter-terrorism strategy, CONTEST, is to reduce the risk from terrorism to the UK. Prevent remains one of the key pillars of CONTEST, alongside the other three 'P' work strands:

- Prevent: to stop people becoming terrorists or supporting terrorism
- Pursue: to stop terrorist attacks
- Protect: to strengthen our protection against a terrorist attack
- Prepare: to mitigate the impact of a terrorist attack

2.2 The Prevent duty requires specified authorities such as education, health, local authorities, police and criminal justice agencies (prisons and probation) to help prevent the risk of people becoming terrorists or supporting terrorism.

2.3 Section 26 of the Counter-Terrorism Security Act 2015 places a duty on specified authorities to have "due regard to the need to prevent people from being drawn into terrorism". To demonstrate compliance with the duty, specified authorities must demonstrate productive cooperation, in particular with local Prevent coordinators and other agencies, through existing multi-agency forums, for example Community Safety Partnerships.

### **3 LOCAL AUTHORITIES**

3.1 All local authorities have a legal duty to deliver Prevent in their area and Local authorities are required to have multi-agency arrangements in place to effectively monitor and evaluate the impact of Prevent work and provide strategic governance.

- 3.2 Lancashire County Council produce a Prevent strategy and Action Plan (appendix 3) including Counter Terrorism Local Profiles. This is informed by situational analysis reports completed annually by district leads. Prevent work is coordinated centrally for Lancashire by colleagues based within Blackburn with Darwen Council Community Safety Team. All referrals for counter terrorism prevention activities are overseen and recorded by the Channel Panel coordinated by the central team. Each district has designated trainers.
- 3.2 The Lancashire Prevent Partnership provides a toolkit for authorities to ensure they meet the minimum standards of the Prevent Duty. The outcomes of a recent benchmarking activity can be seen below highlighting the current position of RVBC:
- Quarterly multi-agency group oversees the Prevent delivery – **Exceeded:** due to the involvement of senior officers and partner agencies in the delivery of the Prevent duty for the Ribble Valley.
  - Local risk assessment process - **Met:** local situational analysis is compiled in partnership with local agencies and informs the Lancashire Risk Assessment. Local risk assessment to be produced outlining the corporate risks of not meeting the duty.
  - Partnership Plan – **Met:** The annual district plan, including the role of partner agencies will be included in the Community Safety Partnership Strategy and Action Plan to meet this benchmarking criteria.
  - Referral pathway- **Met:** A clear process is in place for the council to respond to Channel requests and provide the relevant information to allow vulnerable individuals to be referred for support and intervention. Lower-level intervention is undertaken with youth people identified via the youth referral panel.
  - Training programme- **Met:** appropriate training has been identified and there is a clear plan to deliver this over the coming year. Training has also been offered to partners who may not access this via their own organisation. Training is an online offer that is free to all agencies linked to the Community Safety Partnership.
  - Reduced permissive environments- **Met:** Prevent related issues are discussed regularly at the Community Safety Partnership and the Youth Referral Panel to identify and mitigate any risks and provide prevention education. The public sector venue hire and IT policy is in place to monitor use buildings and IT systems.
  - Communications and engagement- **Met:** the council has a dedicated webpage to provide information relating to counter terrorism and training that can be accessed by anyone. [Counter Terrorism – Ribble Valley Borough Council](#) The council reposts all social media communications from emergency services including those relating to counter terrorism. The Partnership Officer regularly visits community activities to listen to concerns raised by the public relating to community safety. These concerns are reported to the Community Safety Partnership and discussed at local priorities meeting.

#### 4. PREVENT PLAN

- 4.1 With the support of Prevent leads and others through the multi-agency group, all local authorities should lead in developing – alongside multi-agency partners – a Prevent partnership plan specific to the local authority to manage the risk of people becoming radicalised into terrorism in that area. This will help the local authority to comply with the Prevent duty,
- 4.2 Each district is required to produce an annual district plan informed by the local priorities. RVBC's Prevent District Plan has been updated and can be found in appendix 1. The previous plan is attached at Appendix 2, the original Prevent Plan dates back to 2015.

#### 5. CHANNEL

- 5.1 'Channel' is multi-agency approach to protecting people at risk from radicalisation. It is a voluntary, confidential programme which provides support to people who are vulnerable to being drawn into terrorism. It operates across the country through Local Authority-chaired multi-agency panels and is not any form of criminal or civil sanction. The aim of the programme is to safeguard people from the harm which radicalisation can cause, before they come to harm themselves or become involved in criminal behaviour that harms others.
- 5.2 At the point a vulnerable person is identified, a request is sent out to partners to gather information regarding any contact or recorded data held about the individual. RVBC has a process in place for the request to be shared with Heads of Service via the Prevent Lead. The request is time sensitive and must be responded to quickly.

#### 6 **RECOMMENDED THAT COMMITTEE / CONCLUSION**

- 6.1 Note the revised Prevent District Plan, 2024/25 at appendix 1 which will form part of the work undertaken by the Community Safety Partnership. The previous District Plan can be seen in appendix 2.

SARAH WELLS  
PARTNERSHIP OFFICER

NICOLA HOPKINS  
DIRECTOR OF ECONOMIC  
DEVELOPMENT AND PLANNING

#### BACKGROUND PAPERS

None

For further information please ask for Sarah Wells, extension 4506.

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## Ribble Valley District Plan revised 2024/25

Activities	Lead Officer/ Organisations	Outcomes	Information / Progress
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<b>LEADERSHIP</b>			
1.1 Engage in the governance arrangements with the Lancashire Prevent Partnership Strategy and Action Plan	Rea Psillidou/ Sarah Wells, Ribble Valley Borough Council (RVBC)	Effective strategic coordination and alignment across sectors.  Effective partnership delivery structure.	On going attendance at Lancashire meetings.
1.2 Engage with local community groups and the Community Safety Partnership to support delivery of the Prevent agenda.	Sarah Wells	Ribble Valley BC, Community Safety partners and communities have raised awareness of issues and are more resilient.	Ongoing work with RVCSP, community groups and Business Watch partners.
1.3 Refresh training for Ribble Valley BC Heads of Services, senior management and Councillors.	Sarah Wells Dawn Storey-Evans Leanne Romney-Prevent trainer.	Greater awareness on where cases should be referred to Channel, effective information sharing and appropriate response to potential cases.	Last completed in 2018/19.  Refreshers and new starter training required 2024-25.  Face to face offer identified. Planning to deliver to HoS and councillors at RVBC and Councillors with Community Safety Partnership membership.
1.4 Refresh awareness training for all other Ribble Valley BC staff.	Sarah Wells	Greater staff awareness on potential extremism/terrorism cases which should be reported under existing safeguarding procedures.	Last completed in 2018/19.  Include all front-line staff and Business Watch partners:  E-learning package identified through Prevent Coordinator and Leanne Romney.
1.5 Review Ribble Valley BC Policies and procedures, to include safeguarding, internet security and safety, lettings/bookings,	Sarah Wells Mark Beveridge (MB)	Effective policies to ensure statutory guidance is met and regularly reviewed.	All new relevant policies to incorporate Prevent guidelines including the corporate plan.

## Ribble Valley District Plan revised 2024/25

Activities	Lead Officer/ Organisations	Outcomes	Information / Progress
procurement, charitable giving and risk assessment.	Lawson Oddie (LO) Mair Hill Dawn Evans-Storey Jaqui Holker		
1.6 Engage in the Lancashire Channel process & take required actions.	Heads of Service (HoS) Rea Psillidou- Prevent Lead Sarah Wells- CSP Lead	Appropriate response to the Channel information requests within the agreed timeframe.	New process implemented by Rea Psillidou.
1.7 Assess risk annually using the Counter Terrorism Local Profiles (CTLP) and update actions as required.	Sarah Wells Rea Psillidou	Ribble Valley BC's response to the Prevent agenda remains up to date and effective.	Complete- using the Lancashire Prevent Risk Assessment 2021. Updates quarterly as reviewed and considered for actions relating to the CSP meetings.
<b>1. WORKING IN PARTNERSHIP</b>			

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## Ribble Valley District Plan revised 2024/25

Activities	Lead Officer/ Organisations	Outcomes	Information / Progress
2.1 Engage & network with local partners and other District council's in East Lancashire on best practice, to include: <ul style="list-style-type: none"> <li>- Community Safety Partnership</li> <li>- Lancashire Prevent Forum</li> <li>- Lancashire Contest Board</li> <li>- Lancashire Chief Executives Group</li> <li>- LAsER Board</li> </ul>	Sarah Wells Rea Psillidou Nicola Hopkins Marshal Scott	Learning from what works & doesn't work to enable better local outcomes.	Appropriate people identified and associated with each group/ meeting.
2.2 Support the Prevent team to identify and engage with communities and host roundtables	Sarah Wells Local and regional prevent partners and community groups.	Improved awareness of Prevent	Training and connections identified and plan in place to work collaboratively.

**Ribble Valley District Plan revised 2024/25**

<b>Activities</b>	<b>Lead Officer/ Organisations</b>	<b>Outcomes</b>	<b>Information / Progress</b>
2.3 Ensure that RVBC has an elected member acting as a Prevent Champion who is responsible for promoting and overseeing Prevent plans.	Cllr Stewart Fletcher	Prevent agenda is guided and championed by elected members.	The Chair of the Community Safety Partnership undertakes the role as part of his duties.



## Ribble Valley District Plan revised Dec 2020

Activities	Lead Officer/ Organisations	Outcomes	Progress
<b>1. LEADERSHIP</b>			
1.1 Engage in the governance arrangements with the East Lancashire Prevent plan	Dilys Day (DD), Ribble Valley Borough Council (RBVC)	Effective strategic coordination and alignment across sectors.  Effective partnership delivery structure	Attend meetings  Engage with actions
1.2 Engage with local community groups to support delivery of the Prevent agenda.	DD	Ribble Valley BC and communities have raised awareness of issues and are more resilient	Work with Village Hall's association
1.3 Training for Ribble Valley BC Heads of Services, senior management and Councillors.	DD Michelle Smith (MS)	Greater awareness on where cases should be referred to Channel.	Completed in 2018/19, but newcomers to be trained in 2020  Refresher training every 2? years
1.4 Awareness raising for all other Ribble Valley BC staff and relevant stakeholders. To include e-learning and flyer distribution.	DD MS	Greater staff awareness on potential extremism/terrorism cases which should be reported under existing safeguarding procedures.	Completed in 2018/19, but newcomers to be trained in 2020  Include all front-line staff at induction:  <a href="https://www.elearning.prevent.homeoffice.gov.uk/edu/screen1.html">https://www.elearning.prevent.homeoffice.gov.uk/edu/screen1.html</a>
1.5 Review Ribble Valley BC Policies and procedures, to include safeguarding, internet security and safety, lettings/bookings, procurement, charitable giving and risk assessment.	DD Mark Beveridge (MB) Lawson Oddie (LO) Mair Scott	Effective policies to ensure statutory guidance is met, with little or no additional work load created.	Updates complete.  All new policies to incorporate Prevent guidelines

**Ribble Valley District Plan revised Dec 2020**

Activities	Lead Officer/ Organisations	Outcomes	Progress
1.6 Engage in the Lancashire Channel process & take required actions	Heads of Service (HoS) CH MB	Appropriate referrals made to Channel.	Systems in place
1.7 Assess risk annually using the Counter Terrorism Local Profiles (CTLP) and update actions as required	DD Colin Hirst (CH)	Ribble Valley BC's response to the Prevent agenda remains up to date and effective.	Complete Updates monthly
<b>2. WORKING IN PARTNERSHIP</b>			
<p>2.1 Engage &amp; network with local partners and other District council's in East Lancashire on best practice, to include:</p> <ul style="list-style-type: none"> <li>- Community Safety Partnership</li> <li>- Lancashire Prevent Delivery Managers Group</li> <li>- Lancashire Contest Group</li> <li>- Lancashire Chief Executives Group</li> <li>- Channel Panel</li> </ul>	<p>Dilys Day (DD) CH Marshal Scott (MS)</p>	<p>Learning from what works &amp; doesn't work to enable better local outcomes</p>	

**Ribble Valley District Plan revised Dec 2020**

<b>Activities</b>	<b>Lead Officer/ Organisations</b>	<b>Outcomes</b>	<b>Progress</b>
Support the Prevent team to identify and engage with communities and host roundtables	DD in partnership With Aftab Asghar	Improved awareness of Prevent	

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INFORMATION

## **RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY & FINANCE COMMITTEE**

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meeting date: TUESDAY, 9 APRIL 2024  
title: COMMUNITY SAFETY PARTNERSHIP UPDATE  
submitted by: DIRECTOR OF ECONOMIC DEVELOPMENT AND PLANNING  
principal author: SARAH WELLS

### **1 PURPOSE**

1.1 To receive information and updates relating to the Community Safety Partnership (CSP).

1.2 Relevance to the Council's ambitions and priorities:

- Community Objectives – To ensure that Ribble Valley remains a safe place to live.
- Corporate Priorities – To make people's lives safer and healthier and to ensure a well-managed council providing efficient services based on the identified customer needs.
- Other Considerations – To work collaboratively with partners to ensure we safeguard our most vulnerable residents.

### **2 BACKGROUND**

2.1 Community Safety Partnerships were introduced by Section 6 of the Crime and Disorder Act 1998 and bring together local partners to formulate and deliver strategies to tackle crime and disorder in their communities. Responsible authorities that make up a Community Safety Partnership are the Police, Fire and Rescue Authority, Local Authorities, NHS, and Probation Services.

### **3 RIBBLE VALEY CSP**

3.1 The Ribble Valley Community Safety Partnership (RVCSP) has been in existence since 1999 and the introduction of the Crime and Disorder Act 1998. The Community Safety Partnership works collaboratively to share information, identify vulnerable community members, gaps in services, and solve problems. The partnership consists of the statutory responsible authorities and those voluntary services deemed important to tackling community safety related issues such as poverty and isolation. Voluntary members include the foodbank, Citizen's Advice, Royal Agricultural Benevolent Institution, Homewise and the Council for Voluntary Services, among others. There are currently 45 members. The Ribble Valley Community Safety Partnership has a 2022-25 strategy and action plan outlining the priorities, actions and projects which can be viewed via the link below. This is reviewed annually.

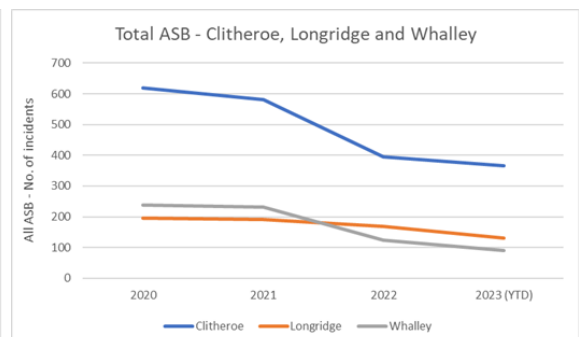
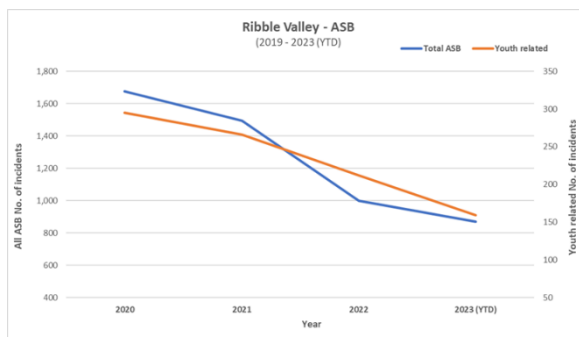
[Community Safety Partnership 2022-2025 – Ribble Valley Borough Council](#)

3.2 The RVCSP has undertaken many projects over the last two years with a view to collaboratively tackling anti-social behaviour hotspots, improving the coverage of CCTV across the rural areas and hotspots, supporting vulnerable and isolated communities and individuals and increasing the education opportunities for young people across the Ribble Valley to learn more about the risks of knives, vaping and drugs.

3.3 The partnership actively works with schools and youth providers to identify priorities and support the delivery of diversionary activities. The partnership is also undertaking a Rural Roadshow, led by Lancashire Fire and Rescue Service, to ensure that isolated communities can access services and information locally. RVBC, the Rural Police Task Force and rural parishes are working together to fund additional CCTV across the rural arterial roads funded by the Police and Crime Commissioner's Safer Neighbourhood Fund. A list of 2023/ 2024 projects funded by the RVCSF can be seen in appendix 1.

3.4 Previous projects include the promotion of 3 speed indicator devices purchased by RVBC, the funding of a 12-week intervention programme through Child Action Northwest to engage young people around the castle grounds and reduce anti-social behaviour and the funding of an intervention course to promote wellbeing in young people using the previously acquired CAN funding.

3.5 The following graphs show the continued reduction in the number of ASB related incidents reported to the police.



Youth Related ASB Total ASB

#### 4 RECOMMENDED THAT COMMITTEE

4.1 Note the content of the report.

SARAH WELLS  
PARTNERSHIP OFFICER

NICOLA HOPKINS  
DIRECTOR OF ECONOMIC  
DEVELOPMENT AND PLANNING

BACKGROUND PAPERS

None

For further information please ask for Sarah Wells, extension 4506.

<b>Projects funded by the Ribble Valley Community Safety Partnership 2023/24</b>				
	<b>Application received by:</b>	<b>Project</b>	<b>RVBC contribution</b>	<b>Further information</b>
1	PC Molly Boast- RV Neighbourhood Policing Team (NPT)	Licensing SAVI- <a href="#">Licensing SAVI Home Page</a>	£ 2400	Organisation providing training, support and auditing tools for licenced premises around their responsibilities relating to violence. Funded pilot for the first year. Part match funded (see below).
2	PCSO Caroline Pemberton- RV NPT	JJ's effect - knife crime awareness session with 1-1 discussion afterwards.	£ 1110	Highly recommended. Delivering 3 sessions across secondary schools in the Ribble Valley to year 9 students. Part match funded (see below).
3	RVBC	LANPAC membership	£ 300	Lancashire Partnership Against Crime providing funding opportunities.
4	Transforming Lives panel	Purchase of specialist services to support complex cases such as house clearances.	£ 836.17	Transforming Lives is a multi-disciplinary team response to support complex cases. They meet every month online and accept referrals from statutory organisations across the Ribble Valley.
5	PC Micky Woods- Police Rural Task Force- RV	Bat detectors for the Rural Police Task Force.	£ 1570.76	Equipment to support with the detection and prosecution of crimes related to protected species.
6	PC Paul Wood- Police Rural Task Force- RV	Bike markers for Ribble Valley Police.	£ 1000	Plan for the rural team to undertake bike safety events. This was added as match funding to a LANPAC bid.
7	PC Matt Hartup- Police Rural Task Force- RV	Quad bike alarms for the Rural Police Task Force.	£ 1000	This was added as match funding to a LANPAC bid.
8	CSP coordinator	Hire of the Salvation Army Building for the CSP community meeting.	£ 40	Spotlight session for information sharing.
9	Mark Beveridge- Head of Cultural & Leisure Services RVBC	Throw lines/ safety boards for the fire service at our water safety hotpots.	£ 5000	Updating and replacing safety messages and equipment.

10	Sarah Barton- East Division Licensing Lancashire Police	Plastic glasses for the nighttime economy over the Christmas period.	£ 1150	East Lancashire wide project to reduce serious violence over the festive period.
11	CSP coordinator and Cllr Tony Austin	Slaidburn Village Hall meeting for LCC transport services and Hodder Valley Residents.	£ 50	Co-productive meeting between residents and transport providers to identify needs and problem solve.
12	RVBC	3 speed indicator devices for parishes to borrow.	£ 7485	Parishes can now borrow a SpID to have in their parish via Altham Parish Council SpID team to encourage road safety and gather data to support the application for further measures.
13	PC Matt Hartup – Police Rural Task Force- RV and CSP coordinator	Contribution towards the Rural CCTV project with parishes to support the application to the OPCC.	£ 1000	Project proposed by PC Matt Hartup, from the Rural Task Force, to tackle shared priorities around serious organised crime, road safety, ASB and acquisitive crime in rural areas. The application to the OPCC included a contribution towards the cost of CCTV for parishes and cover the cost of ANPR cameras for A59 at Gisburn Auction Mart.
	<b>Funding received by:</b>	<b>Project</b>	<b>Total</b>	<b>Further information</b>
1.1	Violence Reduction Network	Match funding for Licensing SAVI project	£ 1000	See above (1)
2.1	LANPAC	Match funding for the JJ Effect project in schools	£ 595	See above (2)
14.1	Office of the Police and Crime Commissioner	Successful bid to the safer neighbourhood fund	£8000	See above (13) CSP to match fund £1000 in addition to this.



## Minutes of Corporate Strategy Working Group

Meeting Date: Thursday, 16 November 2023, starting at 3.00 pm  
Present: Councillor S Atkinson (Chairman)

Councillors:

D Birtwhistle  
S Hore  
K Horkin

G McCrum  
A Wilkins-Odudu

In attendance: Director of Community Services, Director of Economic Development and Planning, Principal Policy and Performance Officer and Chief Executive

### 1 APOLOGIES FOR ABSENCE

Apologies were received from Councillor S Fletcher.

### 2 PURPOSE AND BACKGROUND

The purpose of the working group was to put forward the recommended next steps in the development of the Council's Corporate Strategy for 2023-2027.

The strategy was due a complete review following the local elections in May 2023. It was suggested that the new strategy be renamed a Corporate Plan with a four-year life span covering 2023-2027.

Members were informed that the strategy should contain:

- High level corporate priorities to address issues that mattered most to the borough. The priorities should be deliberately limited to focus our attention over the lifespan of the strategy.
- Each priority should have a number of supporting objectives – things that would help us achieve the priorities.
- The objectives should be supported by key actions – the things the Council would do to achieve the objectives.
- Key measures of success – the measures or Key Performance Indicators (KPIs) the would allow progress towards the achievement of the priority and objective to be monitored.
- A commitment to achieve a financially sustainable budget.

Furthermore, actions and measures of success were to be developed in service plans detailing how each service plan would deliver the key actions. Performance against the Council's priorities would be published, in accordance with good practice, on the Councils web site.

The Chief Executive explained that the draft strategy which had been circulated to members had received feedback at CMT that it may be too detailed. He explained that the strategy should be a high-level document which fed into other plans, and it worked better if it was not too prescriptive. A further draft strategy was therefore circulated to members at the meeting, which had been simplified. Members were therefore asked to consider both drafts.

The Chairman noted that the strategy should not stop Committees from moving forward with issues by restricting their actions, and he felt the previous corporate strategy was too prescriptive. He added that the strategy should be sovereign and should support with strategies and give reference to economic plan.

3

### DISCUSSION AND NEXT STEPS

The group discussed the two draft plan options. There was a wider ranging discussion amongst the working group with agreement that the plan shouldn't be too specific and shouldn't reference specific projects.

It was suggested that there may be a happy medium between the two drafts, and that Committees shouldn't be restrained by too much detail, but a sense of direction was helpful.

Members raised a number of topics including Climate Change, extra care facilities, and the countryside.

It was suggested that good visuals and diagrams may help the plan be more user friendly. Members agreed that the plan should be an overarching policy, showing clear priorities disseminating down to the committees. Members agreed the plan shouldn't be in competition with other policies, and overall, preferred the simpler version with some further objectives and actions.

The Chief Executive worked through simplified draft version and the group discussed the categories covering the vision, mission, values, people (their health and wellbeing), place and environment, and economy.

(Councillor Horkin left the meeting)

It was also agreed to include a section on Financial Stability.

The Principal Policy and Performance Officer would send out a revised version of the plan based on the discussion so far, and the remainder of the document would be discussed at the next meeting.

The meeting closed at 4.15 pm

If you have any queries on these minutes please contact the committee clerk, [rebecca.hodgson@ribblevalley.gov.uk](mailto:rebecca.hodgson@ribblevalley.gov.uk)

## Minutes of UK Prosperity Fund working group

Meeting Date: Monday, 11 December 2023, starting at 9.00 am  
Present: Councillor S Atkinson (Chairman)

Councillors:

S Fletcher  
S Hore

L Jameson

In attendance: Director of Economic Development and Planning, Head of Legal and Democratic Services, Director of Resources & Deputy Chief Executive, Head of Strategic Planning and Housing and Chief Executive

### 1 APOLOGIES FOR ABSENCE

Apologies were received from Councillor J Rogerson.

### 2 SPORTS CENTRE/COMMUNITY PARK, WHALLEY

The Director of Economic Development and Planning outlined that a pre-application submission had been due by 1<sup>st</sup> December from Jonathan Smith/Harrisons for a reduced scheme but unfortunately this had not been forthcoming. It was understood that they would also be looking to utilize s.106 monies that have not yet been received yet, and likely will not be received for some considerable time.

The Director of Economic Development and Planning clarified that no monies had been allocated to this proposed scheme. There was still £275,000 available for projects in Whalley, and if the money was not utilised, it would be lost. The Sports Centre/Community Park could be considered again in the future. The Director of Economic Development and Planning had also heard a suggestion of a Pump Track in Whalley, but as of yet has not seen any details for such a scheme.

It was agreed that proposals for any potential schemes for Whalley going forward would be considered if/ when they were submitted.

### 3 ROEFIELD

Ribble Valley Sports and Recreation (Roefield Leisure) had requested funding to support the delivery of a spinning room at the leisure centre. The Director of Economic Development and Planning confirmed that this fell under Intervention E2 – Community and Neighbourhood infrastructure projects and outlined the suggested outcomes and outputs of the scheme. The project would cost £80,000 and the construction work could commence in January 2024.

Members were in agreement to recommend the scheme for approval to the next Policy & Finance Committee on 23 January 2024.

### 4 CLITHEROE SCULPTURE

Dandy Crowdfund had requested funding of £1,000 for a public sculpture on Booth's land opposite the Clitheroe Market Entrance.

The Director of Economic Development and Planning had suggested to Dandy Crowdfund that an application for a culture and leisure grant may be more appropriate in the circumstances, rather than UKSPF monies. They came back with intervention details and outputs but this hasn't changed the Director of Economic Development and Planning's view. Councillor Fletcher suggested that any guidance that could be offered to Dandy Crowdfund so that they could make the most appropriate application would be helpful. This position will be reported to Policy and Finance Committee.

5

## BARROW COMMUNITY SPACE

Policy & Finance Committee had already agreed to allocate £25,000 for the Barrow Community Space, which would include allotments and a community building.

Councillor Birtwhistle had now advised the Council that there was an opportunity to obtain the former pub from those who were building the Care Home at the rear. The Parish Council is now looking at a much larger scheme which would include refurbishing the former pub and resurfacing the car park, creating office space and an allotment. It was noted that no costings have been provided for such a project as of yet.

It was confirmed that the car park is owned by the Council and is leased to the Parish Council. The Director of Economic Development and Planning confirmed that the resurfacing proposed would be very similar to the work undertaken at Mardale, Longridge. The car park is a community asset and is very popular. Resurfacing it would improve useability.

It was noted that Councillor Birtwhistle had attended a previous Planning & Development Committee and informed Members that the developer was going to pay for a substantial amount of the car park element of the project. The Director of Economic Development and Planning's understanding was that the request related to the cost of materials.

After discussion, Members were in agreement that they were supportive of the car park resurfacing element of the scheme. This will be reported to Policy and Finance Committee.

With regards to the former pub, it has been empty for some time and would require a lot of work. Formal costings would need to be obtained

Members raised questions as to whether the Parish Council would have sufficient funds to maintain the building going forward, and it was felt that this needed to be considered further. The Chief Executive did feel that that the Parish Council should seek independent legal advice as to whether they can take this on.

The Deputy Chief Executive/Director of Resources recommended that a feasibility study be carried out and the costs implications really need to be considered.

The Director of Economic Development and Planning confirmed that a structural survey has been insisted upon by the Parish Council.

Councillor Hore pointed out that in principle it would provide a real benefit to have a community centre in Barrow. There had been a massive increase housing, without any additional facilities available for the community.

Members agreed that this scheme would be considered at a future working group once formal feedback had been obtained from the Parish Council as to how they would maintain the building going forward.

6

## CLITHEROE MARKET

The Director of Economic Development and Planning confirmed that the tender was due to go out that week and the Head of Engineering Services was in discussions as to the formal procurement of that.

Members expressed confusion as to what was happening and also with regards to the layout of the proposed stalls. The Director of Economic Development and Planning confirmed that at Policy & Finance Committee, Members had agreed option 2, namely:

*To remove the casual stalls, resurface the whole bullring area (creating a central area of open space with new planting and electric points) and erect a block of new casual stalls (not dissimilar to the current offer). This option may allow for the resurfacing works to be extended along the pedestrian routes between the existing cabins (budget permitting).*

The Director of Economic Development and Planning further clarified that the 'casual stalls' would be physically attached to the ground and the term 'not dissimilar to the current offer' meant that visually they would look similar.

She advised that once the tenders are received, there would still be freedom to move things around. It would be possible to put permanent stalls around the outside area and the tender will include provision of new stalls.

The Chief Executive suggested that having a model of the proposals would provide more clarity and Members agreed with this.

7

## HOUSEHOLD SUPPORT FUND

The Director of Economic Planning and Development advised that the Household Support Fund had proved to be exceptionally popular, so much so that the Council had stopped accepting further applications. Unfortunately, the funds available would not cover all the eligible applications that were received. Lancashire County Council had already informed the Director of Economic Development and Planning that there was no more money currently available under this fund.

Members discussed the administration of the fund going forward and the legal implications of any decision made. It was agreed that the vouchers would be awarded to those who were eligible in order of who applied first. The Council would write to the remaining applicants, advising that the money had run out. However, if further monies are released then they would be first on the list.

The meeting closed at 9.58 am

If you have any queries on these minutes please contact the committee clerk, Jenny Martin at [jenny.martin@ribblevalley.gov.uk](mailto:jenny.martin@ribblevalley.gov.uk).

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## MINUTES OF BUDGET WORKING GROUP MEETING

**HELD 20 DECEMBER 2023**

Present: Cllrs: S Atkinson (Chair), S Hirst, S Hore, J Rogerson

Officers: Director of Resources, Director of Economic Development and Planning, Director of Community Services, Head of Financial Services, Head of Revenues and Benefits.

**1 Apologies**

1.1 Not Attending: Cllrs: S Fletcher, L Jameson and G McCrum.

**2 Minutes of meeting held on 25 September 2023**

2.1 Members approved the minutes of the last meeting of the Budget Working Group.

**3 Provisional Local Government Finance Settlement 2024/25**

3.1 The Director of Resources gave an outline of the sequence of events and releases that lead to the final settlement. Currently it was at the stage of the Provisional Settlement and prior to that had been the release of the Policy Statement.

3.2 Details of the Provisional Settlement were presented to members.

4.5 Core Spending Power	Ribble Valley BC			
	2023/24	2024/25	Movement	
	£m	£m	£m	%
Settlement Funding Assessment	1.453665	1.508544	0.054879	3.8%
Compensation for under-indexing the business rates multiplier	0.239342	0.294109	0.054767	22.9%
Council Tax	4.139603	4.342947	0.203344	4.9%
Improved Better Care Fund				
New Homes Bonus	0.506197	0.647509	0.141312	27.9%
Rural Services Delivery Grant	0.126574	0.126574	0.000000	0.0%
Social Care Grant				
Adult Social Care Market Sustainability and Imp Fund				
Adult Social Care Discharge Fund				
Services Grant	0.054777	0.008619	-0.046158	-84.3%
Grants rolled in				
One-off Funding Guarantee	0.773369	0.710563	-0.062806	-8.1%
<b>Total</b>	<b>7.293527</b>	<b>7.638865</b>	<b>0.345338</b>	<b>4.7%</b>

3.3 It was highlighted that in the released Provisional Settlement documents, the Funding Guarantee was no longer listed as 'one-off'.

3.4 Referring to Council Tax income, it was still possible for the council to increase by £5 rather than the cap of 2.99%, and this should be the case for two more years.

3.5 There was discussion on New Homes Bonus and its unexpected inclusion in the Provisional Settlement.

3.6 The Director of Resources referred to the careful wording in the statement from the Government about the use of reserves.

3.7 The reliance on Business Rates Growth was discussed and the necessary prudence in the approach to the budget forecast, including the forecast reduction on reliance to £1m in future years. There were concerns around when any business rates reforms may actually take place, and around the uncertainty this placed on the council for any medium to long term plans.

3.8 There were also discussions around the level of investment income that the council was seeing due to the higher interest rates, with latest forecasts of approximately £1.2m for the current year (budget allows for £450K).

#### **4 Transformation and Savings Plan**

4.1 The draft Auditors Annual Report for 2022/23 and the recommendations contained within it were discussed, notably that the council produce a savings plan for any future forecast budget gaps identified.

4.2 The scale of the recommendation and the next stages of escalation in respect of making recommendations were discussed.

4.3 Members queried the level of detail that would need to be included within any savings plan and the potential for raising unnecessary concerns around proposals that may not materialise in future years due to the nature of recent local government finance settlement announcement, being annual and with no medium to long term certainty.

4.4 There were discussions around moving uncertain funding streams to support the capital programme, rather than revenue, as in some cases it may be easier to halt, pause or reduce spend of this nature as opposed to revenue expenditure.

4.5 It was agreed that the Budget Working Group would work towards developing a savings plan for inclusion in the next Medium Term Financial Strategy and Plan.

#### **5 Date of Next Meeting**

5.1 The next meeting was proposed as 24 January 2024 starting at 2pm.



# MINUTES OF BUDGET WORKING GROUP MEETING

HELD 24 JANUARY 2024

Present: Cllrs: S Atkinson (Chair), S Hore, J Rogerson

Officers: Director of Resources, Director of Economic Development and Planning, Director of Community Services, Head of Financial Services, Head of Revenues and Benefits.

## **1 Apologies**

1.1 Apologies: Cllr S Hirst,

1.2 Not Attending: Cllrs: S Fletcher and L Jameson.

## **2 Minutes of meeting held on 20 December 2023**

2.1 Members approved the minutes of the last meeting of the Budget Working Group.

## **3 Revenue Budget**

3.1 The Director of Resources took members through the early stages of the draft budget position, bringing together the budget figures as presented to service committees for both the revised estimate 2023/24 and the original estimate for 2024/25.

3.2 At this stage all service committees had met, apart from Economic Development committee which was to meet the following evening.

3.3 Examining the Revised Estimate there was a large swing of £1.8m in the net position, showing a likely addition to reserves of £1.5m rather than the original budget of taking £300K.

3.4 The main variances associated with this movement were presented to members, but centred around the one-off business rates refunds received totalling £508K, increased levels of investment income of £896K and lower levels of utility costs than expected of £496K, all of which were very much one-off windfall savings.

3.5 Looking at the original estimate for 2024/25, again this reflected what had been reported to service committees, but with the addition of £48K for help towards delivering UKSPF projects and two contingencies for £200K each covering:

- potential higher pay awards than budgeted for: £200K
- potential higher energy prices due to current price volatility: £200K

3.6 Background to the position on Business Rates (NNDR1 now submitted), New Homes Bonus and Council Tax was provided to members and was outlined in the report.

3.7 The latest forecast budget position for 2024/25 showed that potentially £130K could be added to general fund balances. However, due to the level of investment income that was forecast, which was based on current industry base rate forecasts, caution was given around using such income for adding recurring items into the budget.

3.8 It was agreed that a further meeting would be needed prior to finalising any recommendations to Special Policy and Finance Committee.

## **4 Fiver Year Capital Programme**

4.1 The capital programme bids that had been submitted were discussed by members. Most of the proposed schemes were in respect of replacement equipment and vehicles needed for services to continue.

4.2 Members were also shown the current years capital programme and there was a discussion on the schemes that were being moved forward from the 2023/24 financial year to the 2024/25 financial year.

4.3 Members were supportive of the bids that had been submitted and it was agreed that proposals for financing the schemes should be brought to the next meeting of Budget Working Group in order to then be put forward as a recommendation to Special Policy and Finance Committee.

**5 Date of Next Meeting**

5.1 The next meeting was proposed as 1 February 2024 starting at 12.30pm.

# MINUTES OF BUDGET WORKING GROUP MEETING

## HELD 1 FEBRUARY 2024

Present: Cllrs: S Atkinson (Chair), S Hirst, S Hore, J Rogerson

Officers: Director of Resources, Director of Economic Development and Planning, Director of Community Services, Head of Financial Services.

### **1 Apologies**

1.1 Apologies: Cllr S O'Rourke

1.2 Not Attending: Cllrs: S Fletcher and L Jameson.

### **2 Minutes of meeting held on 24 January 2024**

2.1 Members approved the minutes of the last meeting of the Budget Working Group.

### **3 Revenue Budget**

3.1 The Director of Resources took members through the latest position on the Revenue Budget. It was explained that the figures represented those as presented to Service Committees in the last round of meetings, with a few additions which were highlighted and explained to members.

3.2 It was explained that the £88K discussed at Community Services Committee in respect of the Museum Service had not been included at this stage. Members proposed that this be included for 12-months within the budget, with an action for Community Services Committee to establish a long-term plan for the facility.

3.3 The main reasons for the large movement in the Revised Estimate compared to that in the Original Estimate could be accounted for over three large one-off windfall savings, resulting in £1.5m forecast to be added to General fund balances (rather than taking £300K):

- Investment income up by - £896K
- Business Rates refunds - £508K
- Utility costs lower than Budgeted - £496K

3.4 Looking at the 2024/25 budget, the estimate of investment income had been reviewed since the last meeting. This was due to the level of spend forecast under the capital programme for 2024/25, which would somewhat reduce available cash balances for investment. The estimate had been reduced from £1.17m to £1.058m

3.5 It was explained that whilst Spending Power changes had been announced, which will impact on the council's funding, the detail around this were not yet known, and so not included at this stage.

3.6 There were detailed discussions around the potential for schemes involving the castle and grounds, notably with the 50<sup>th</sup> Anniversary of the borough in mind. There were also further discussions on the operation of the Castle Museum.

3.7 In reviewing the forecast amount for adding to balances at the end of the financial year due to the three large one off windfall savings, it was agreed that two proposals should be recommended to the Special Policy and Finance Committee meeting. Of the £1.5m forecast to be added to general fund balances it was proposed:

<b>Proposals</b>	<b>£</b>
An amount should be set aside in the Capital Reserve Fund to fund a new capital scheme in 2024/25 which would encompass works at the castle and grounds. This with a view to enhancing already approved existing schemes in the castle and grounds, and to reflect the 50-year anniversary of the formation of the borough.	500,000

Proposals	£
A fund of £1m be set aside to support one-off items (capital or revenue). Such items to be considered in the future with a view to proposals being discussed at the Budget Working Group who would then make recommendations to the Policy and Finance Committee.	1,000,000
	<b>1,500,000</b>

#### 4 **Five Year Capital Programme**

4.1 Members were taken through the latest position on the capital programme. There were two changes proposed which members agreed with, and a further scheme added as a result of discussions within the meeting:

- The reduction of the Landlord/Tenant Grant scheme to £50K in line with the other approved years of the Capital Programme
- The removal of the Three flats to provide single person temporary accommodation scheme, on the basis that an existing scheme was already evolving into a scheme of this nature in 2024/25
- The addition of a new scheme for £500K in respect of the castle and grounds as referred to in the earlier proposals discussed.

4.2 Members were then taken through funding proposals which they were supportive of.

4.3 Members were then taken through the overall five-year capital programme which would result from the presented proposals. The level of Earmarked Reserves being used was highlighted, being largely the main source of funding for the capital programme.

4.4 The five-year capital programme included 3 new schemes in the 2024/25 financial year, which had either been previously approved in principle or were fully financed by external funding:

- **Ribblesdale Pool Main Pool Covers £25,000:** scheme for replacement pool covers for the main pool at Ribblesdale Pool, fully funded from grant received from Sport England.
- **Food Waste Collections £588,540:** scheme is in respect of the capital new burdens regarding food waste collections. This is fully funded from grant received from DEFRA.
- **Council Office Solar Panels £95,000:** scheme agreed in principle by Policy and Finance Committee in March 2023, to be funded from the Invest to Save Earmarked Reserve. A further report will be taken to committee in April 2024 providing details of the proposed scheme for formal approval.

#### 5 **Meeting with Representatives of Business Rates Payers**

5.1 It was agreed that the next meeting of the Budget Working Group would be for the Meeting with Representatives of Business Rates Payers.

5.2 It was agreed that this would be held on 22 February 2024 at 3pm

#### 6 **Date of Next Meeting**

6.1 The next meeting was proposed as 22 February 2024 at 3pm.

By virtue of paragraph(s) 1 of Part 1 of Schedule 12A of the Local Government Act 1972.

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By virtue of paragraph(s) 2, 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

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