

RIBBLE VALLEY BOROUGH COUNCIL

REPORT TO HEALTH AND HOUSING COMMITTEE

meeting date: 18 JANUARY 2024

title: ORIGINAL REVENUE BUDGET 2024/25

submitted by: DIRECTOR OF RESOURCES & DEPUTY CHIEF EXECUTIVE

principal author: LAWSON ODDIE

1 PURPOSE

- 1.1 To agree the draft revenue budget for 2024/25, for consideration at Special Policy and Finance Committee.

2 BACKGROUND - COUNCIL'S OVERALL FINANCIAL POSITION

3 Year Budget Forecast

- 2.1 The Council's three-year budget forecast was presented to Policy and Finance Committee in September. At that time you will recall we were still awaiting the outcome of the long anticipated reforms to local government finances. Therefore predicting our budget forecast with any certainty continued to be extremely difficult.
- 2.2 Our forecast in September predicted the following budget gaps; £877k in 2024/25, £2.261m in 2025/26, £2.740m in 2026/27, after allowing for the use of general fund balances. The biggest factors affecting our forecast then were:
- Threat of losing New Homes Bonus.
 - Assumption that the 'One-off Funding Guarantee' was indeed a one-off for 2023/24.
 - What level interest rates and inflation would be over the life of the forecast.

Changes since the September forecast

- 2.3 The Government's Policy Statement on Local Government Finance was published on 5 December 2023. They announced that all councils would receive an increase in Core Spending Power next year of at least 3%. This will be achieved by continuing the One-Off Funding Guarantee where required. This increase in Core Spending Power will be before any decisions we make on the level of our council tax. Crucially, they also stated now was not the time for reforms to Local Government Finance as councils required stability and continuity.
- 2.4 They also announced:
- New Homes Bonus Allocations will continue for 2024/25
 - Rural Services Delivery Grant will continue for 2024/25
 - Revenue support grant (RSG) will increase in line with CPI with no negative RSG
 - Business Rates will not be reset and Business Rate Pooling will continue
 - A council tax referendum principle of up to 3% or £5 for district councils
- 2.5 The government asks authorities to continue to consider how they can use their reserves to maintain services over this and the next financial year, recognising that not all reserves can be reallocated, and that the ability to meet spending pressures from reserves will vary between authorities.

Provisional Local Government Finance Settlement

- 2.6 The Provisional Local Government Finance Settlement was published on Tuesday 19 December 2023. This sets out the detailed figures for all councils in terms of the government funding they will receive (subject to consultation) in 2024/25. Ribble Valley's provisional settlement is as follows:

Core Spending Power	Actual	Provisional Movement	
	2023-24	2024-25	
	£m	£m	£m
Settlement Funding Assessment	1.453665	1.508544	0.054879
<i>consists of:</i>			
Baseline Funding Level	1.405077	1.456737	0.051660
Revenue Support Grant	0.048588	0.051807	0.003219
Compensation for under-indexing the business rates multiplier	0.239342	0.294109	0.054767
Council Tax Requirement excluding parish precepts	4.139603	4.342947	0.203344
New Homes Bonus	0.506197	0.647509	0.141312
Rural Services Delivery Grant	0.126574	0.126574	0.000000
Services Grant	0.054777	0.008619	-0.046158
Funding Guarantee	0.773369	0.710563	-0.062806
Core Spending Power	7.293527	7.638865	0.345338

- 2.7 Ribble Valley's Core Spending Power is set to increase by 4.7% after assuming we increase our band d council tax charge by the maximum possible of £5. The overall average nationally is a 6.5% increase in Core Spending Power however districts average a 4.9% increase. This is mainly due to additional funding being put into children's and adult social care.
- 2.8 When comparing the Provisional Grant Settlement to our latest budget forecast we are £826k better off. This is due to the continuation of the New Homes Bonus for another year and also the Funding Guarantee being extended.
- 2.9 The announcements from the Government are clearly much better than we expected. This not only improves our financial position compared with our forecast for next year but also for potentially subsequent years. Given the fact there will be a General Election next year, it now appears unlikely that reforms will take place before the next Spending Review. Even then, whichever Government is elected, it would take some time to propose, consult and implement these substantial reforms.
- 2.10 The guidance from Policy and Finance Committee to service committees is to manage their services from within their existing budgets, finding savings to fund any growth items where possible. It is also recommended that fees and charges are increased on average by 4%.
- 2.11 At the special Policy and Finance Committee meeting on 13 February 2024 we will be in a position to determine the overall financial position after all service committees have met to consider their budgets and after updating the budget forecast to reflect our updated assumptions on government funding, inflation, interest rates etc.

3 BUDGET PROCESS

- 3.1 Following a great deal of in-depth service analysis and meetings with regard to this committee's budgets by the council's accountants, budget holders, heads of service and management team, a proposed draft budget is now presented to members. This budget is agreed as that which best reflects the services of this committee for the next financial year.
- 3.2 You have previously approved the level of this committee's fees and charges for 2024/25. The consequential impact of these fees and charges have been incorporated in to the service budgets shown within this report.
- 3.3 When all committees have approved their detailed estimates the overall position will be considered by Budget Working Group.
- 3.4 The Budget Working Group will then make recommendations in order to produce a balanced budget for consideration at the Special meeting of Policy and Finance Committee. The final budget report will then be presented to Full Council, at which point the Council Tax for 2024/25 will also be approved.

4 2024/25 DRAFT REVENUE BUDGET

- 4.1 As far as your budget is concerned, the estimates have been prepared on the current levels of service and they allow for pay increases at 4%, price increases at 4% and income at 4%. The level of these increases will be kept under review during the budget preparation period and will be reviewed again at a final time in February in light of the very latest information. If necessary and agreed, a contingency for further increases (eg in pay awards) would be added to the budget at that stage.
- 4.2 Within this report the budget is shown in the same manner in which they are reviewed. Each costs centre within the report is shown individually. Behind each cost centre is a great deal more subjective level detailed budgets, but for the purposes of this report they are summarised in to the standard local government CIPFA Service Reporting Code of Practice basis.

- **Employee Related:** this group includes the cost of employees, both direct and indirect to the council.
- **Premises Related:** this group includes expenses directly related to the running of premises and land.
- **Transport Related:** this group includes all costs associated with the provision, hire or use of transport, including travelling allowances.
- **Supplies and Services:** this group includes all direct supplies and service expenses to the council.
- **Third Party Payments:** a third party payment is a payment to an external provider which is operating independently, in return for the provision of a service.
- **Transfer Payments:** this includes the cost of payments to individuals for which no goods or services are received in return by the local authority. A key item here would be the payment of housing benefits.
- **Support Services:** charges for services that support the provision of services to the public. At this council the main support service cost is the support from staff based at the council offices building and the building's associated cost.

- **Depreciation and Impairment:** this is the revenue impact of capital items shown in the service revenue accounts of the council.
- **Income:** this includes income from fees and charges, grants, donations and contributions. Also shown here is the associated 'income' to a support service from the redistribution of its costs to those providing services to the public.

4.3 As you will see, the draft proposed budget for 2024/25 for each service area is also built up looking at a number of stages. The starting point is the base budget, being the Original Estimate for the current financial year. A summary of the various elements is given below.

- **Original Estimate 2023/24:** This represents the base budget for the council and assumes no change in service level from that set for the previous year's original estimate.
- **Inflation at 4%:** The budget forecast allows for inflation on pay at 4%, prices at 4% (with some exceptions such as grants) and income at 4% in line with the September budget forecast. This is where that general allowance for inflation is brought in to the individual budget areas.
- **Savings:** Here any savings or additional income that is identified from past service experience or trends would be brought in to the budget to adjust the base budget.
- **Variation to Standard Budgeted Inflation %:** Inevitably, as we undertake detailed work on the budget it becomes evident that there are some items of income or spend that experience a greater or lower level of inflation. This is where we adjusted for those differing levels of inflation.
- **Unavoidable Changes to Service Costs:** This relates to changes to a service, for example where costs are demand driven.
- **Support Services:** Any changes that relate to the recharging of support service costs are included in this column.
- **Capital:** Any changes relating to depreciation and impairment are included in this column.
- **DRAFT Original Estimate 2024/25:** The final column is the total of all preceding columns and is constructed from the base budget and any necessary changes to the base that are needed. If approved this will then form the base budget in next year's budget process.

4.4 Detailed in the following section of the report are the individual budget areas under this committee. Shown are the movements from the 2023/24 Original Estimate, to the DRAFT Original Estimate for 2024/25. Comments are also provided on the main variances.

5 COMMITTEE SERVICE ESTIMATES - DETAILS

5.1 **Cost Centre and Description** AFHOU: Affordable Rent Properties

The affordable rent policy is for the Council to purchase properties with any relevant funding available (eg. S106 monies), refurbish them and lease them to a Registered Housing Provider, who will rent them as affordable rent properties only. The Council gets some lease rent income each year for each property and the expenditure would include any repairs the Council is responsible for under the lease, depreciation and any support service recharges.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Premises Related Expenditure	1,830	80		340				2,250
Support Services	2,620	0				2,370		4,990
Depreciation and Impairment	12,330	0					1,120	13,450
Total Expenditure	16,780	80	0	340	0	2,370	1,120	20,690
Customer & Client Receipts	-12,640	-510		500				-12,650
Total Income	-12,640	-510	0	500	0	0	0	-12,650
Net Expenditure	4,140	-430	0	840	0	2,370	1,120	8,040

AFHOU: Affordable Rent Properties

Commentary on Substantial Budget Changes

Support Services, +£2,370

Increase in expenditure following a re-assessment of costs to date and time allocations in the Chief Executive's department +£4,150 , partly offset by a decrease in the recharges from the Economic Development and Planning department -£1,780.

Depreciation and Impairment +£1,120

Increase in depreciation charges based on the valuation of the properties held for affordable rent.

5.2 **Cost Centre and Description** APLAC: Alma Place Unit

Homelessness temporary accommodation - A one-bedroom property providing move-on accommodation for people previously supported in other homelessness accommodation.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Premises Related Expenditure	2,550	100	-980	-10				1,660
Supplies & Services	700	30						730
Support Services	1,190	0				260		1,450
Depreciation and Impairment	1,920	0					400	2,320
Total Expenditure	6,360	130	-980	-10	0	260	400	6,160
Customer & Client Receipts	-3,370	-130			-540			-4,040
Total Income	-3,370	-130	0	0	-540	0	0	-4,040
Net Expenditure	2,990	0	-980	-10	-540	260	400	2,120

5.3 **Cost Centre and Description** AWARM: Affordable Warmth

This cost centre collates the funding and grant payments around the Affordable Warmth Grant Scheme. The scheme is aimed at improvements such as insulation and efficient heating systems and is intended to supplement ongoing work with the district housing authorities in Lancashire on domestic energy efficiency schemes.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Transfer Payments	0	0			46,480			46,480
Total Expenditure	0	0	0	0	46,480	0	0	46,480
Net Expenditure	0	0	0	0	46,480	0	0	46,480
Associated Movement in Reserve	0	0			-46,480			-46,480
Net After Earmarked Reserves	0	0	0	0	0	0	0	0

AWARM: Affordable Warmth

Commentary on Substantial Budget Changes

Transfer Payments +£46,480

Budgeted expenditure here relates to the anticipate use of monies to be set aside at the end of the 2023/24 financial year. Extra grant funding is to be applied for in 2023/24 and any unspent funding in that year will be set aside for release in 2024/25. This budget is the use of that funding.

Associated Movement in Reserve, -£46,480

The anticipated release of funds that are expected to have been set aside at the end of the 2023/24 financial year.

5.4 **Cost Centre and Description** CLAIR: Clean Air

The Council is required to undertake periodic screening and assessments of local air quality. To meet the requirements, the Council undertakes local air quality monitoring, including localised monitoring of NOx, in Clitheroe and Longridge.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Supplies & Services	780	30						810
Support Services	3,680	0				240		3,920
Total Expenditure	4,460	30	0	0	0	240	0	4,730
Net Expenditure	4,460	30	0	0	0	240	0	4,730

5.5 **Cost Centre and Description** CLAND: Contaminated Land

The authority has a statutory duty under Part IIA of the Environmental Protection Act 1990 to produce a contaminated land strategy, setting out how it intends to identify and subsequently see remedied any land in its area that is considered to be contaminated.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Support Services	10,860	0				-220		10,640
Total Expenditure	10,860	0	0	0	0	-220	0	10,640
Net Expenditure	10,860	0	0	0	0	-220	0	10,640

5.6 **Cost Centre and Description** CLCEM: Clitheroe Cemetery

The Council provides a municipal cemetery service at Clitheroe Cemetery, primarily for the residents of Ribble Valley. This includes traditional burials and interment of ashes, woodland burial and also a remembrance arboretum.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Premises Related Expenditure	99,500	3,990	-410	440		3,290		106,810
Supplies & Services	11,830	470	-860		-6,620			4,820
Support Services	46,550	0				9,760		56,310
Depreciation and Impairment	5,650	0						5,650
Total Expenditure	163,530	4,460	-1,270	440	-6,620	13,050	0	173,590
Customer & Client Receipts	-101,230	-4,050			-7,430			-112,710
Total Income	-101,230	-4,050	0	0	-7,430	0	0	-112,710
Net Expenditure	62,300	410	-1,270	440	-14,050	13,050	0	60,880
Associated Movement in Reserve	-6,060	0			6,060			0
Net After Earmarked Reserves	56,240	410	-1,270	440	-7,990	13,050	0	60,880

CLCEM: Clitheroe Cemetery

Commentary on Substantial Budget Changes

Premises Related Expenditure +£3,290

There is an anticipated increase in the charge from the grounds maintenance service (which falls under Community Services committee) for services provided at the cemetery. This is largely relating to grave digging and maintenance of the site.

Supplies and Services -£6,620

This budget movements is largely explained by the removal of the budget for a one off piece of work that was undertaken in the 2023/24 financial year in respect of headstone beams -£6,300. This adjustment corrects the base budget by removing this one off budget, which was funded by movements in earmarked reserves.

Support Services +£9,760

There is budgeted to be an increase in the recharges from the Community Services department +£1,360, the chief Executive's department +£2,770 and the Resources department +£5,630. This is due to a reassessment of time spent on this service and an increase in costs within those departments.

Customer and Client Receipts -£7,430

Anticipated increase in fees and charges income based on past income trends, particularly on Interment Fees -£5,490 and for Exclusive Burial Rights -£1,640.

Associated Movement in Reserve +£6,060

This adjustment corrects the base budget by removing this one off budget, which was for the release of funds for the headstone beams installed in 2023/24 as shown above under Supplies and Services.

5.7 **Cost Centre and Description** CLDCY: Closed Churchyards

The Council is responsible for several closed churchyards that have been entrusted to the Council within 12 months of their closure. These are St Bartholomew's at Chipping, St Mary Magdalene's and St James's at Clitheroe and a portion of St Mary's at Gisburn. This includes the grounds maintenance, upkeep of walls, fences, paths and the safety of headstones.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Premises Related Expenditure	5,560	220				-1,240		4,540
Total Expenditure	5,560	220	0	0	0	-1,240	0	4,540
Net Expenditure	5,560	220	0	0	0	-1,240	0	4,540

CLDCY: Closed Churchyards

Commentary on Substantial Budget Changes

Support Services -£1,240

There is an anticipated decrease in the charge from the grounds maintenance service (which falls under Community Services committee) for services provided at the closed churchyards. This charge largely relates to the maintenance of sites.

5.8 **Cost Centre and Description** CLMKT: Clitheroe Market

General retail markets are held on three days per week (Tuesday, Thursday and Saturday). Cabins are rented to market traders under contract arrangements. Pitches are also provided for traders.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Employee Related Expenditure	3,130	120		10	19,290			22,550
Premises Related Expenditure	48,600	1,950		-7,060		500		43,990
Supplies & Services	3,660	150			430			4,240
Support Services	65,950	0				-17,180		48,770
Depreciation and Impairment	34,280	0					-1,570	32,710
Total Expenditure	155,620	2,220	0	-7,050	19,720	-16,680	-1,570	152,260
Customer & Client Receipts	-160,010	-6,400			-9,620			-176,030
Miscellaneous Recharges	-13,130	0			2,310			-10,820
Total Income	-173,140	-6,400	0	0	-7,310	0	0	-186,850
Net Expenditure	-17,520	-4,180	0	-7,050	12,410	-16,680	-1,570	-34,590

CLMKT: Clitheroe Market

Commentary on Substantial Budget Changes

Employee Related Expenditure +£19,290

Increased costs shown here as costs are now being charged directly to the service rather than through the Chief Executive's department as a recharge. As a result the Support Services costs from the Chief Executives department have reduced.

Premises Related Expenditure -£7,060

There is a budgeted reduction in charges for utilities due to the falling unit price that is anticipated. This is as a result of the volatility seen globally in this area. The main variance here is in respect of electricity -£6,690.

Support Services. -£17,180

Decrease in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main decreases being in the Chief Executive's department (as a result of some costs now being charged direct to the service) and the Resources department

Customer and Client Receipts -£9,620

Based on income trends over recent years it is anticipated that income will continue to be higher than in the base budget, particularly on Stalls and Pitches -£14,090. However, the base budget for the Market Cafe lease has been reset until the latest review is completed +£4,470

Miscellaneous Recharges +£2,310

The recharge to the CCTV service has been reduced, largely due to the sizeable fall in the budgeted cost of electricity.

5.9 **Cost Centre and Description** CMGHH: Community Groups - Health & Housing

The Council's Partnerships and Regeneration teams work with community groups to enable them to:

- work in partnership with other public sector agencies and common interest groups
- gain access to grant funding streams; and
- support vulnerable groups in the borough.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Support Services	8,570	0				-4,650		3,920
Total Expenditure	8,570	0	0	0	0	-4,650	0	3,920
Net Expenditure	8,570	0	0	0	0	-4,650	0	3,920

CMGHH: Community Groups - Health & Housing

Commentary on Substantial Budget Changes

Support Services -£4,650

A budgeted decrease in expenditure following a re-assessment of costs to date and time allocations in the Economic Development and Planning department.

5.10 **Cost Centre and Description** COMNL: Common Land

The Council has a responsibility for the management of the common land at Salesbury and Copster Green, and an overseeing role regarding common land in general.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Premises Related Expenditure	770	30						800
Support Services	4,270	0				130		4,400
Total Expenditure	5,040	30	0	0	0	130	0	5,200
Net Expenditure	5,040	30	0	0	0	130	0	5,200

5.11 **Cost Centre and Description** CTBEN: Localised Council Tax Support Admin

District councils have a statutory duty to administer claims for Local Council Tax Support and respond to any legacy issues raised regarding Council Tax Benefit. This involves producing forms for the public to complete and then processing them on a bespoke computer system once evidence of all income and savings has been verified. The Council is also required to investigate suspected fraudulent claims.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Employee Related Expenditure	320	10	0					330
Supplies & Services	21,540	850	-2,260		190			20,320
Support Services	224,020	0				12,790		236,810
Total Expenditure	245,880	860	-2,260	0	190	12,790	0	257,460
Net Expenditure	245,880	860	-2,260	0	190	12,790	0	257,460

CTBEN: Localised Council Tax Support Admin

Commentary on Substantial Budget Changes

Supplies & Services -£2,260

A number of individually small savings have been identified on the service based on past spend trends, notably on postages, software maintenance and scanning.

Support Services +£12,790

Increase in expenditure following a re-assessment of costs and time allocations in the Resources department.

5.12 **Cost Centre and Description** DOGWD: Dog Warden & Pest Control

A dedicated pest control and dog warden service is provided in the borough. The pest control service deals with the control and eradication of a range of public health pests in private residential and commercial premises and also the control and eradication of rodents within the public sewer system. The dog warden service deals with dog-related complaints, including stray dogs, dog fouling and noise arising from barking dogs.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Premises Related Expenditure	32,370	1,290			-7,860	9,720		35,520
Transport Related Expenditure	9,680	390		1,180	-5,190			6,060
Supplies & Services	6,580	260						6,840
Third Party Payments	6,080	240						6,320
Support Services	119,230	0				-1,320		117,910
Depreciation and Impairment	15,200	0					-1,000	14,200
Total Expenditure	189,140	2,180	0	1,180	-13,050	8,400	-1,000	186,850
Other Grants and Contributions	-1,780	0			-140			-1,920
Customer & Client Receipts	-18,990	-760			-480			-20,230
Miscellaneous Recharges	-420	0			-290			-710
Total Income	-21,190	-760	0	0	-910	0	0	-22,860
Net Expenditure	167,950	1,420	0	1,180	-13,960	8,400	-1,000	163,990

DOGWD: Dog Warden & Pest Control

Commentary on Substantial Budget Changes

Premises Related Expenses (Unavoidable changes to service costs) -£7,860

This budget related to costs of sewer bating undertaken by the works administration service, due to recruitment issues within the pest control service. Now the service has returned to full staffing this work is undertaken by the pest control staff, and so the charge in the base budget is now being reduced to nil.

Premises Related Expenses (Support Services) +£9,720

Estimated increase in expenditure following a re-assessment of costs and estimated input to different service areas by the grounds maintenance team. The increased costs here relate to dog bin emptying work.

Transport Related -£5,190

Reduced running costs for the pest control and dog warden vehicles following the recent purchase of the two new electric vehicles.

5.13 **Cost Centre and Description** ENVHT: Environmental Health Services

These functions are principally regulatory and consist mainly of staff time spent on food control, health and safety work, nuisance complaint investigation, private water supply regulation, infectious diseases, Local Authority Pollution Prevention Control, associated registration of premises and animal welfare licensing.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Premises Related Expenditure	50	0		30				80
Supplies & Services	29,970	1,210	-460		10			30,730
Support Services	443,020	0				60,400		503,420
Total Expenditure	473,040	1,210	-460	30	10	60,400	0	534,230
Customer & Client Receipts	-51,370	-2,040			-6,120			-59,530
Total Income	-51,370	-2,040	0	0	-6,120	0	0	-59,530
Net Expenditure	421,670	-830	-460	30	-6,110	60,400	0	474,700

ENVHT: Environmental Health Services

Commentary on Substantial Budget Changes

Support Services +£60,400

Net increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increase being in the Chief Executive's department.

Customer & Client Receipts -£6,120

Based on past income trends the base budget is being adjusted to better reflect the income levels that would ordinarily be achieved by the service.

5.14 **Cost Centre and Description** HFORU: Homes for Ukraine

This is a new cost centre for the expenditure and income related to the Council's role in helping Ukrainians fleeing the conflict in Ukraine that have moved to the Ribble Valley under the Homes for Ukraine scheme. The scheme was set up by the Government in Spring 2022.

Under the scheme the Council makes monthly "Thank You" payments to eligible "sponsors" (people who house Ukrainians under the scheme) and has a role in supporting the Ukrainians under the scheme on housing and community integration issues. The Council receives Government funding, via Lancashire County Council (LCC), to cover this expenditure.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Employee Related Expenditure	7,100	280			-7,380			0
Supplies & Services	7,000	280			-7,280			0
Transfer Payments	134,680	0			-134,680			0
Support Services	10,170	0				-700		9,470
Total Expenditure	158,950	560	0	0	-149,340	-700	0	9,470
Other Grants and Contributions	-33,600	0			33,600			0
Total Income	-33,600	0	0	0	33,600	0	0	0
Net Expenditure	125,350	560	0	0	-115,740	-700	0	9,470
Associated Movement in Reserve	-125,350	0			115,880			-9,470
Net After Earmarked Reserves	0	560	0	0	140	-700	0	0

HFORU: Homes for Ukraine

Commentary on Substantial Budget Changes

Employee Related Expenses -£7,380

The budget for 2024/25 reflects the end of the fixed term of a post in 2023/24 and consequential change to the base budget.

Supplies & Services -£7,280

The budget assumes the cessation of spend in line with the above changes in staffing.

Transfer Payments -£134,680

as above, this reflects the change to the base budget, assuming no further service changes before the 2024/25 financial year begins

Other Grants and Contributions +£33,600

The base budget assumes that future funding will cease in this service area

Associated Movement in Reserve +£115,880

The base budget for the movements in reserve for this service have been reduced to match the level of use needed to fund the Support Service charges in this area. Other funds will remain in the earmarked reserve, but there are no firm commitments as this point in time for how this would be utilised, hence the budget position shown above.

5.15 **Cost Centre and Description** HGBEN: Housing Benefits

District councils have a statutory duty to administer claims for housing benefit. This involves producing forms for the public to complete and then processing them on a bespoke computer system once evidence of all income and savings has been verified. The Council pays out Housing Benefits to eligible claimants and these payments are broadly reimbursed by subsidy grant received from the DWP.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Employee Related Expenditure	320	10	0					330
Supplies & Services	20,860	820	-2,120		190			19,750
Transfer Payments	5,181,040	0			350,970			5,532,010
Support Services	291,500	0				4,970		296,470
Total Expenditure	5,493,720	830	-2,120	0	351,160	4,970	0	5,848,560
Government Grants	-5,229,990	0			-347,010			-5,577,000
Other Grants and Contributions	-41,720	0			0			-41,720
Total Income	-5,271,710	0	0	0	-347,010	0	0	-5,618,720
Net Expenditure	222,010	830	-2,120	0	4,150	4,970	0	229,840

HGBEN: Housing Benefits

Commentary on Substantial Budget Changes

Supplies & Services -£2,120

A number of individually small savings have been identified on the service based on past spend trends, notably on postages, software maintenance and scanning.

Transfer Payments +£350,970

The overall cost of Benefit payments are anticipated by DWP to increase by an uprating factor of 6.7%. There are a number of other local factors that could influence this percentage, but having assessed all elements it is anticipated that an uprating of 6.7% on the budgeted costs at the revised estimate for 2023/24 would be representative for this council. This results in an increase of £350,970 against the base budget.

Support Services +£4,970

Increase in expenditure following a re-assessment of costs and time allocations in support services areas, with the main increase being in the Resources department.

Government Grants -£347,010

Subsidy funding is anticipated to increase largely in line with the forecast increased costs of benefit payments. There are also a small number of incidental movements in other grant funding elements included here.

5.16 **Cost Centre and Description** HOME: Home Energy Conservation

The service provides advice to households as to how to improve the energy efficiency of their home and reduce CO2 emissions as well as aiming to raise the profile of renewable energy sources and their benefits, particularly in new build developments.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Premises Related Expenditure	0	0		190				190
Supplies & Services	510	20	-530					0
Support Services	6,590	0				630		7,220
Total Expenditure	7,100	20	-530	190	0	630	0	7,410
Net Expenditure	7,100	20	-530	190	0	630	0	7,410

5.17 **Cost Centre and Description** HOMES: Homelessness Strategy

This service includes:

- Homelessness prevention work, which includes provision of the tenancy protection scheme, referrals to floating support and mediation.
- Development of the Homelessness Strategy, maintaining the Homelessness Forum and achievements towards the homelessness action plan.
- The housing needs service, which provides advice and assistance to households that are facing homelessness. It is often appropriate for home visits to be made to undertake the initial interview.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Employee Related Expenditure	220	10			-230			0
Premises Related Expenditure	10,180	410			-2,820			7,770
Transport Related Expenditure	330	10						340
Supplies & Services	26,170	1,050			11,680			38,900
Transfer Payments	8,990	0			-3,230			5,760
Support Services	87,530	0				9,080		96,610
Depreciation and Impairment	0	0					4,100	4,100
Total Expenditure	133,420	1,480	0	0	5,400	9,080	4,100	153,480
Government Grants	-56,650	0			-27,570			-84,220
Customer & Client Receipts	-13,870	-550						-14,420
Total Income	-70,520	-550	0	0	-27,570	0	0	-98,640
Net Expenditure	62,900	930	0	0	-22,170	9,080	4,100	54,840
Associated Movement in Reserve	2,500	0			-2,500			0
Net After Earmarked Reserves	65,400	930	0	0	-24,670	9,080	4,100	54,840

HOMES: Homelessness Strategy

Commentary on Substantial Budget Changes

Premises Related Expenditure -£2,820

Reduction or removal of a number of premises related budgets that are not needed based on past spend in year and over past years. The largest proportion relates to utility costs -£1,780.

Supplies and Services +£11,680

Increase in number of evictions through private landlords coupled with neighbouring authorities no longer allowing us to access their hostel accommodation for single males has resulted in a higher level of spend in this area. A similar position is being seen across the whole of Lancashire. The increase to the budget reflects this in the base budget and is supported by other additional grant funding streams +£13,800. This has been partly offset by a decrease in software costs -£2,050

Transfer Payments -£3,230

A tenant housing deposit grant scheme budget has been reduced, as the terms of the grant are that it is recoverable through the raising of a debtor invoice, and so nets to nil.

Support Services +£9,080

Increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increases being in the Economic Development and Planning department and the Resources department.

Government Grants -£27,570

To bring in adjustments to, and also additional, funding streams which are known of at this stage. Notably Asylum Dispersal Scheme funding - £22,500, Tenant Satisfaction Measures -£2,400 and an increase to the Homelessness Prevention Grant £-2,670.

Associated Movement in Reserve -£2,500

To remove the one off base budget movement to earmarked reserves, which was seen budgeted for in the 2023/24 financial year, but which will not apply to the 2024/25 financial year.

5.18 **Cost Centre and Description** HSASS: Housing Associations

Enabling the delivery of affordable housing, working in partnership with Registered Housing Providers to identify potential sites and support bids to assist delivery.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Support Services	8,100	0				780		8,880
Total Expenditure	8,100	0	0	0	0	780	0	8,880
Net Expenditure	8,100	0	0	0	0	780	0	8,880

5.19 **Cost Centre and Description** HSTRA: Housing Strategy

The Strategic Housing Service addresses the housing needs in the borough through partnership working with registered housing providers, support providers and Community Groups. A housing forum is held twice a year to update stakeholders on housing strategy progress and key issues. The Housing service also maintains a self-build and custom house register and liaises with the Planning department regarding suitable development advice and permissions for custom and self-build properties.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Supplies & Services	850	30						880
Third Party Payments	7,330	290			-1,220			6,400
Support Services	47,500	0				-780		46,720
Total Expenditure	55,680	320	0	0	-1,220	-780	0	54,000
Customer & Client Receipts	-400	-20						-420
Total Income	-400	-20	0	0	0	0	0	-420
Net Expenditure	55,280	300	0	0	-1,220	-780	0	53,580

HSTRA: Housing Strategy

Commentary on Substantial Budget Changes

Third Party Payments -£1,220

Decrease in the level of budgeted costs for waiting list admin.

5.20 **Cost Centre and Description** IMPGR: Improvement Grants

The service administers and oversees the delivery of the disabled facilities grants and landlord tenant grants. Disabled facilities grants enable homeowners and tenants to remain in their own home. Landlord tenant grants facilitate an increase in affordable housing units in the borough. Delivery of disabled facilities grants requires significant input from housing officers and the Council's surveyors team.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Supplies & Services	160	10						170
Support Services	137,490	0				8,600		146,090
Total Expenditure	137,650	10	0	0	0	8,600	0	146,260
Customer & Client Receipts	-31,170	-1,250			-4,260			-36,680
Total Income	-31,170	-1,250	0	0	-4,260	0	0	-36,680
Net Expenditure	106,480	-1,240	0	0	-4,260	8,600	0	109,580

IMPGR: Improvement Grants

Commentary on Substantial Budget Changes

Support Services +£8,600

Net increase in expenditure following a re-assessment of costs to date and time allocations in support services areas, with the main increase being in the Economic Development and Planning department.

Customer and Client Receipts -£4,260

Estimated increase in income based on an assessment of the number of and value of Disabled Facilities Grants schemes anticipated to be completed in-year.

5.21 **Cost Centre and Description** JARMS: Joiners Arms

The Joiners Arms unit provides seven units of temporary accommodation, five of which are family units, to help prevent and deal with homelessness. The housing service manages the units and provides ongoing engagement with the households in the unit to try and ensure they do not remain in temporary accommodation for longer than the target length of stay of 7 weeks.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Employee Related Expenditure	15,250	600		1,210				17,060
Premises Related Expenditure	39,600	1,580		-10,780	1,130			31,530
Supplies & Services	4,810	190			50			5,050
Support Services	40,710	0				-10,070		30,640
Depreciation and Impairment	13,230	0					-3,980	9,250
Total Expenditure	113,600	2,370	0	-9,570	1,180	-10,070	-3,980	93,530
Customer & Client Receipts	-48,770	-1,950		7,810				-42,910
Total Income	-48,770	-1,950	0	7,810	0	0	0	-42,910
Net Expenditure	64,830	420	0	-1,760	1,180	-10,070	-3,980	50,620
Associated Movement in Reserve	-500	0						-500
Net After Earmarked Reserves	64,330	420	0	-1,760	1,180	-10,070	-3,980	50,120

JARMS: Joiners Arms

Commentary on Substantial Budget Changes

Premises Related Expenditure -£10,780

A fall in unit costs for utility costs as a result of the volatility seen globally in this area. The variance largely relates to electricity charges -£10,760.

Support Services -£10,070

Decrease in expenditure following a re-assessment of costs to date and time allocations in several support service areas, with the main decrease being in the Resources department.

Depreciation and impairment -£3,980

Decrease in the depreciation charge based on the valuation of the property.

Customer & Client Receipts +£7,810

Decreased income estimated due to the significant decrease in electricity costs in-year.

5.22 **Cost Centre and Description** SHARE: Shared Ownership Rents

This budget represents income received from shared ownership property rents at Riverside, Clitheroe, and any related costs.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Support Services	1,020	0				70		1,090
Total Expenditure	1,020	0	0	0	0	70	0	1,090
Customer & Client Receipts	-1,500	-60						-1,560
Total Income	-1,500	-60	0	0	0	0	0	-1,560
Net Expenditure	-480	-60	0	0	0	70	0	-470

5.23 **Cost Centre and Description** SUPPE: Supporting People

This service area covers additional support areas, such as liaison with supported housing scheme providers, domestic violence support and older people's support.

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Transfer Payments	2,550	0			0			2,550
Support Services	12,280	0				3,760		16,040
Total Expenditure	14,830	0	0	0	0	3,760	0	18,590
Net Expenditure	14,830	0	0	0	0	3,760	0	18,590
Associated Movement in Reserve	-9,100	0			-3,760			-12,860
Net After Earmarked Reserves	5,730	0	0	0	-3,760	3,760	0	5,730

SUPPE: Supporting People

Commentary on Substantial Budget Changes

Support Services +£3,760

Net increase in expenditure following a re-assessment of costs to date and time allocations in the Economic Development and Planning department.

Associated Movement in Reserve -£3,760

The above movement in Support Services is matched by the release of grant funds from earmarked reserves set aside for this purpose (Domestic Abuse Support to Victims funding).

6 SUMMARIES

6.1 The draft budget is summarised in two ways. One over the cost of the services provided by the Committee (objective). The other is over the type of expenditure and income (subjective).

a) Cost of Services Provided (Objective)

Cost Centre and Description	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
AFHOU: Affordable Rent Properties	4,140	-430		840		2,370	1,120	8,040
APLAC: Alma Place Unit	2,990	0	-980	-10	-540	260	400	2,120
AWARM: Affordable Warmth	0	0			46,480			46,480
CLAIR: Clean Air	4,460	30				240		4,730
CLAND: Contaminated Land	10,860	0				-220		10,640
CLCEM: Clitheroe Cemetery	62,300	410	-1,270	440	-14,050	13,050		60,880
CLDCY: Closed Churchyards	5,560	220				-1,240		4,540
CLMKT: Clitheroe Market	-17,520	-4,180		-7,050	12,410	-16,680	-1,570	-34,590
CMGHH: Community Groups - Health & Housing	8,570	0				-4,650		3,920
COMNL: Common Land	5,040	30				130		5,200

a) Cost of Services Provided (Objective)

Cost Centre and Description	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
CTBEN: Localised Council Tax Support Admin	245,880	860	-2,260		190	12,790		257,460
DOGWD: Dog Warden & Pest Control	167,950	1,420		1,180	-13,960	8,400	-1,000	163,990
ENVHT: Environmental Health Services	421,670	-830	-460	30	-6,110	60,400		474,700
HFORU: Homes for Ukraine	125,350	560			-115,740	-700		9,470
HGBEN: Housing Benefits	222,010	830	-2,120		4,150	4,970		229,840
HOMEE: Home Energy Conservation	7,100	20	-530	190		630		7,410
HOMES: Homelessness Strategy	62,900	930			-22,170	9,080	4,100	54,840
HSASS: Housing Associations	8,100	0				780		8,880
HSTRA: Housing Strategy	55,280	300			-1,220	-780		53,580
IMPGR: Improvement Grants	106,480	-1,240			-4,260	8,600		109,580
JARMS: Joiners Arms	64,830	420		-1,760	1,180	-10,070	-3,980	50,620
SHARE: Shared Ownership Rents	-480	-60				70		-470

a) Cost of Services Provided (Objective)

Cost Centre and Description	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
SUPPE: Supporting People	14,830	0			0	3,760		18,590
Grand Total	1,588,300	-710	-7,620	-6,140	-113,640	91,190	-930	1,550,450
Associated Movement in Earmarked Reserves	-138,510	0			69,200			-69,310
Net After Earmarked Reserves	1,449,790	-710	-7,620	-6,140	-44,440	91,190	-930	1,481,140

b) Type of Expenditure/Income (Subjective)

	Original Estimate 2023/24	Inflation at 4% for Pay, Prices and Income	Savings	Variation to Standard Budgeted Inflation %	Unavoidable Changes to Service Costs	Support Services	Capital	DRAFT Original Estimate 2024/25
Employee Related Expenditure	26,340	1,030	0	1,220	11,680			40,270
Premises Related Expenditure	241,010	9,650	-1,390	-16,850	-9,550	12,270		235,140
Transport Related Expenditure	10,010	400		1,180	-5,190			6,400
Supplies & Services	135,420	5,400	-6,230		-1,350			133,240
Third Party Payments	13,410	530			-1,220			12,720
Transfer Payments	5,327,260	0			259,540			5,586,800
Support Services	1,572,850	0				78,920		1,651,770
Depreciation and Impairment	82,610	0					-930	81,680
Total Expenditure	7,408,910	17,010	-7,620	-14,450	253,910	91,190	-930	7,748,020
Government Grants	-5,286,640	0			-374,580			-5,661,220
Other Grants and Contributions	-77,100	0			33,460			-43,640
Customer & Client Receipts	-443,320	-17,720		8,310	-28,450			-481,180
Miscellaneous Recharges	-13,550	0			2,020			-11,530
Total Income	-5,820,610	-17,720	0	8,310	-367,550	0	0	-6,197,570
Net Expenditure	1,588,300	-710	-7,620	-6,140	-113,640	91,190	-930	1,550,450
Associated Movement in Reserve	-138,510	0			69,200			-69,310
Net After Earmarked Reserves	1,449,790	-710	-7,620	-6,140	-44,440	91,190	-930	1,481,140

7 EARMARKED RESERVES

7.1 In the Original Estimate for 2024/25 this committee planned to use a net amount of £138,510 from earmarked reserves to support its net expenditure. Looking forward to 2024/25, the proposal included in the estimates is that this committee will use £69,310 from earmarked reserves.

7.2 The table below provides a summary of the DRAFT Original Estimate for 2024/25 together with the budgeted impact on the relevant earmarked reserves. Also detailed is a summary of the reasons for the movements on the earmarked reserves

	DRAFT Original Estimate 2024/25	Reason for Movement on Earmarked Reserve
Committee Net Cost of Services	1,550,450	
HGBAL/H337: Equipment Reserve	-500	£500 is planned to be released from the Joiners Arms Furniture and Equipment Reserve will contribute towards increased furniture and equipment costs in-year at the Joiners Arms homelessness unit.
HGBAL/H339: Housing Related Grants Reserve	-68,810	In 2024/25, grant funding set aside from previous years will be released in-year to fund estimated additional expenditure on specific services: - £46,480 in respect of Affordable Warmth grants - £9,470 in respect of Homes for Ukraine spend - £12,860 in respect of domestic abuse victim support costs.
Committee Net Cost of Services after Movements in Earmarked Reserves	1,481,140	

8 KEY VARIATIONS

- 8.1 The net expenditure for this Committee has decreased by £37,850, but increased by £31,350 after allowing for associated movements on earmarked reserves. The main reasons for this net increase are summarised in the table below.

Description	Movement from Original Estimate 2023/24 to DRAFT Original Estimate 2024/25 £
<p>VARIOUS - Support services recharges Estimated net increase in support services recharges across most Health and Housing Committee cost centres, following a re-assessment of costs to date and time allocations in all support services areas.</p>	91,190
<p>VARIOUS - Inflation Estimated increase in the levels of inflation to be charged to individual cost centres. This includes the standard 4% allowed for in the budget forecast plus other variations in inflation to this standard rate.</p>	-6,850
<p>VARIOUS - Savings A number of savings have been identified as part of the budget process for the 2024/25 financial year. These are incidental savings on a wide range of service areas covering mainly items classed as supplies and services.</p>	-7,620
<p>DOGWD - Dog Warden and Pest Control Reduced costs through the Pest Control staff undertaking sewer baiting rather than Works Administration Service -£7,860 Reduced transport costs following delivery of the new Pest Control/Dog warden vans -£5,190</p>	-13,050
<p>CLMKT - Clitheroe Market Increase to the base budget for market income based on past income level trends</p>	-14,090

Description	Movement from Original Estimate 2023/24 to DRAFT Original Estimate 2024/25 £
<p>HOMES - Homelessness Strategy Increase in number of evictions through private landlords coupled with neighbouring authorities no longer allowing us to access their hostel accommodation for single males has resulted in a higher level of spend in this area. A similar position is being seen across the whole of Lancashire. The increase to the budget reflects this in the base budget and is supported by other additional grant funding streams +£13,800.</p>	13,800
<p>HOMES - Homelessness Strategy Adjustments to, and also additional, funding streams which are known of at this stage. Notably Asylum Dispersal Scheme funding -£22,500, Tenant Satisfaction Measures -£2,400 and an increase to the Homelessness Prevention Grant £-2,670.</p>	-27,570
<p>HFORU - Homes For Ukraine Removal of Homes For Ukraine budgets based on current forecast approved plans. This is offset by the same level of change to the budgeted movement from earmarked reserves. Funds remain in reserves should alternative plans be put forward and approved for 2024/25.</p>	-113,640
<p>AWARM - Affordable Warmth Budgeted expenditure here relates to the anticipate use of monies to be set aside at the end of the 2023/24 financial year. Extra grant funding is to be applied for in 2023/24 and any unspent funding in that year will be set aside for release in 2024/25. This budget is the use of that funding - so is offset by a movement in earmarked reserves for this same amount in funding.</p>	46,480

9 CONCLUSION

9.1 The difference between the Proposed Original Estimate 2024/25 and Original Estimate 2023/24 is a decrease of £37,850. However, this changes to an increase of £31,350 after allowing for associated movements on earmarked reserves.

10 RISK ASSESSMENT

10.1 The approval of this report may have the following implications

- Resources: The total movement from the Original Estimate 2023/24 to the Proposed Original Estimate 2024/25 is a decrease of £37,850, or an increase of £31,350 after movements in earmarked reserves.
- 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.

11 RECOMMENDED THAT COMMITTEE

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

HEAD OF FINANCIAL SERVICES

DIRECTOR OF RESOURCES
AND DEPUTY CHIEF EXECUTIVE

HH2-24/LO/AC
9 January 2024

For further background information please ask for Lawson Oddie

BACKGROUND PAPERS - None