



Public Document Pack STROUD DISTRICT COUNCIL

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COUNCIL

To all Members of Stroud District Council

Wednesday, 14 February 2024

You are hereby summoned to attend Meeting of **STROUD DISTRICT COUNCIL** in the Council Chamber, Ebley Mill, Ebley Wharf, Stroud on **THURSDAY, 22 FEBRUARY 2024** at **7.00 pm**

Kathy O'Leary
Chief Executive

Please Note: The meeting is being held in the Council Chamber at Stroud District Council and will be streamed live on the Council's [YouTube Channel](#). A recording of the meeting will be published onto the [Council's website](#). The whole of the meeting will be recorded except where there are confidential or exempt items, which may need to be considered in the absence of press and public.

If you wish to attend this meeting, please contact democratic.services@stroud.gov.uk. This is to ensure adequate seating is available in the Council Chamber.

AGENDA

- APOLOGIES**
To receive apologies for absence.
- DECLARATION OF INTERESTS**
To receive declarations of interest.
- MINUTES (Pages 5 - 42)**
To approve the minutes of the meetings held on 26 October and 14 December 2023 and the minutes of the extraordinary meeting held on 25 January 2024.
- ANNOUNCEMENTS**
To receive announcements from the Chair of Council, Leader of Council or Chief Executive.
- PUBLIC QUESTION TIME**
The Chair of the relevant Committee will answer questions from members of the public submitted in accordance with the Council's procedures laid out in Section 3, Paragraph 8, of the Constitution.

Deadline for Receipt of Questions - Noon, Friday 16 February 2024

Questions must be submitted to the Chief Executive, Democratic Services, Ebley Mill, Ebley Wharf, Stroud and can be sent by email to Democratic.services@stroud.gov.uk

6. **MEMBER QUESTIONS**

See Agenda Item 5 deadlines for submissions.

7. **RECOMMENDATION FROM AUDIT AND STANDARDS COMMITTEE**

Audit and Standards Committee 30 January 2024

The Chair of this Committee will present this item.

7a **TREASURY MANAGEMENT STRATEGY, ANNUAL INVESTMENT STRATEGY AND MINIMUM REVENUE PROVISION POLICY STATEMENT 2024/25 (Pages 43 - 78)**

This report outlines the Council's prudential indicators for 2024/25 – 2026/27 and sets out the treasury strategy for this period. It fulfils three key reports required by the Local Government Act 2003:

- reporting prudential indicators required by the CIPFA Prudential Code for Capital Finance in Local Authorities;
- a treasury management strategy in accordance with the CIPFA Code of Practice on Treasury Management;
- an investment strategy in accordance with the DLUHC investment guidance.

It also fulfils the statutory duty to approve a minimum revenue policy (MRP) statement for 2024/25.

8. **RECOMMENDATION FROM STRATEGY AND RESOURCES COMMITTEE**

Strategy and Resources Committee 1 February 2024

The Chair of this Committee will present this item.

8a **COUNCIL TAX SUPPORT SCHEME (Pages 79 - 88)**

To set a Council Tax Support Scheme for the period 01 April 2024 to 31 March 2025.

8b **COUNCIL TAX - SECOND HOMES PREMIUM AND EMPTY HOMES PREMIUM (Pages 89 - 92)**

To implement a Council Tax Premium on second homes from 01 April 2025 and amend the Council Tax Premium for empty homes to be 100% for properties empty between one and five years (currently two and five years) from 01 April 2025.

8c **COUNCIL TAX DISCOUNT FOR CARE LEAVERS (Pages 93 - 98)**

Section 13A(3) of the Local Government Finance Act 1992 gives the council discretion to reduce the amount of council tax payable. This can be for individual cases or by determining a class of case.

This report proposes that a class of case is determined for Care Leavers and the existing scheme extends the qualifying age from 18- 21 to 24 including for those from outside of Gloucestershire.

8d **THE FAIR PAY AND SENIOR PAY POLICY STATEMENT (Pages 99 - 104)**

The Council is required under the Localism Act 2011 to approve and publish a policy statement on Senior Pay.

8e **STROUD DISTRICT COUNCIL CAPITAL STRATEGY (Pages 105 - 130)**

To approve the Council's Capital Strategy.

- 8f **GENERAL FUND BUDGET 2024/25, CAPITAL PROGRAMME AND MEDIUM-TERM FINANCIAL PLAN (Pages 131 - 276)**
To consider the Council's financial position over the medium term and set a budget requirement and the level of council tax for 2024/25.
- 8g **HOUSING REVENUE ACCOUNT – REVISED 2023/24 AND ORIGINAL 2024/25 AND HOUSING REVENUE ACCOUNT (HRA) MEDIUM TERM FINANCIAL PLAN 2023/24 – 2027/28 (Pages 277 - 296)**
To present to the committee the Housing Revenue Account revised budget estimates for 2023/24 and the original estimates for 2024/25.
9. **CIVIC TIMETABLE 2024/25 (Pages 297 - 298)**
To agree a timetable for the civic year 2023/24.
10. **CHANGES TO COMMITTEE MEMBERSHIP**
Development Control Committee – Councillor Evans to replace Councillor H Jones.

Audit and Standards Committee – Appointment of Councillors Brown, Hurst and Smith.

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COUNCIL

Thursday, 26 October 2023

7.00 - 10.11 pm

Council Chamber

Minutes

Membership

Councillor Doina Cornell (Chair)

Councillor Beki Aldam
 Councillor Paula Baker
 Councillor Martin Baxendale
 Councillor Natalie Bennett
 Councillor Catherine Braun
 Councillor Chris Brine
 Councillor Martin Brown
 * Councillor Gordon Craig
 * Councillor Kate Crews
 Councillor Laurie Davies
 * Councillor Stephen Davies
 * Councillor Katrina Davis
 Councillor Jonathan Edmunds
 Councillor Christopher Evans
 Councillor Helen Fenton
 Councillor Colin Fryer
 * Councillor Victoria Gray
 Councillor Lindsey Green
 Councillor Trevor Hall
 Councillor Jessie Hoskin
 Councillor Nicholas Housden
 * Councillor Nick Hurst
 Councillor Steve Hynd
 Councillor George James
 * Councillor Julie Job
 * Absent

*** Councillor Norman Kay (Vice-Chair)**

Councillor Christopher Jockel
 Councillor John Jones
 Councillor Haydn Jones
 Councillor Robin Layfield
 Councillor Gary Luff
 Councillor Jenny Miles
 * Councillor Dave Mossman
 Councillor Gill Oxley
 * Councillor Loraine Patrick
 * Councillor Martin Percy
 Councillor Keith Pearson
 * Councillor Nigel Prenter
 Councillor Steve Robinson
 Councillor Mattie Ross
 Councillor Mark Ryder
 Councillor Lucas Schoemaker
 Councillor Ashley Smith
 Councillor Nigel Studdert-Kennedy
 Councillor Haydn Sutton
 Councillor Brian Tipper
 Councillor Ken Tucker
 Councillor Chloe Turner
 Councillor Tricia Watson
 Councillor Rich Wilsher

Officers in Attendance

Chief Executive
 Corporate Director (Monitoring Officer)

Democratic Services & Elections Manager
 Corporate Policy and Governance Manager

CL.028 Apologies

Apologies for absence were received from Councillors Craig, Crews, Trina Davis, Stephen Davies, Gray, Job, Miles, Patrick, Percy, Hurst, Kay, Mossman and Prenter.

CL.029 Declaration of Interests

Council
 Thursday, 26 October 2023

There were none.

CL.030 **Minutes**

RESOLVED That the Minutes of the meeting held on 20 July 2023 were approved as a correct record.

CL.031 **Announcements**

The Chair paid tribute to Jim White, Chair of the Cotswold Canals Trust, who had sadly passed away. Councillors Pearson, Green, Braun and Layfield were invited to say a few words in remembrance of Jim White and offered their heartfelt condolences to his family.

The Chair invited Councillors to join her in a brief moment of reflection for those who had tragically lost their lives and lost loved ones due to the recent events in Israel and Palestine.

The Leader provided a brief update on the Local Plan and advised that they had received a further letter from the planning inspectors which did not answer their initial request for a pause to allow further work but did ask for the Council to answer further questions and undertake work on a joint action plan with National Highways, Gloucestershire County Council and South Gloucestershire Council. She confirmed that they had further meetings arranged with Gloucestershire County Council tomorrow and South Gloucestershire Council on Monday and with officers at National Highways and neighbouring councils to work together on finding solutions.

CL.032 **Public Question Time**

Public questions were submitted. They were answered by the Chair of Environment Committee, Councillor Chloe Turner. Supplementary questions were also answered. (Refer to the [recording of the meeting](#) and [Agenda Item 5](#)).

CL.033 **Member Questions**

Member questions were submitted, they were asked by Councillors Evans, Patrick and Green. (Refer to the [recording of the meeting](#) and [Agenda Item 6](#)).

CL.034 **Motion on Inclusion of Swift Bricks in New Buildings to Protect Wildlife - Proposed by Councillor Lindsey Green and Seconded by Councillor Haydn Jones**

Councillor Green introduced the Motion and advised that the numbers of Common Swifts were in decline in the UK with the numbers falling by 57% as recorded by the British Trust of Ornithology. She confirmed that Swift Bricks were hollow rectangular boxes made of breathable material, they would not compromise insulation, would be inexpensive and needed minimal maintenance. She stated that this would be a natural next step due to the Councils commitment following an agreed Motion to increase biodiversity and champion nature. Councillor Green confirmed that she wished to make an amendment to the Motion as laid out in red below:

Council resolves:

- To require **species specific enhancements such as** ~~all new building to have~~ swift **boxes/bricks as a condition on all suitable properties**

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- To require any renovation works to incorporate species specific enhancements such as ~~include~~ swift boxes/bricks as a condition on all suitable properties
- To actively promote species specific habitat guidance (to include swifts) with developers and to display it prominently on an appropriate area of our website.
- That this Council should investigate the possibility of subsidising such fitting where required, for example through an appropriate reduction in Community Infrastructure Levy charge.
- ~~To implement swift bricks into our own~~ Noting that our draft Local Plan is at examination and therefore not currently open for amendment, to add explicit reference to our requirements for species specific enhancements such as swift boxes/bricks into our own Local Plan at an appropriate moment in the Local Plan process.

The seconder agreed to the amendment.

In response to a question from Councillor James about the meaning of 'opt out' in this context, Councillor Green advised that she would like swift bricks to be considered on all applications and that clear evidence would need to be provided to confirm that a swift brick was not needed before the application could proceed without one.

Councillor Baxendale proposed an amendment to Councillor Green's amended Motion as laid out in blue below:

- To **continue to** require species specific enhancements such as swift boxes/bricks as a condition on all suitable properties.
- To ~~require renovation works to incorporate species specific enhancements such as swift houses/bricks as a condition on all suitable properties~~ **complete the species specific habitat guidance (to include swifts) that is being drafted, actively promote the guidance with developers and to display it prominently on an appropriate area of our website, and**
- Noting that ~~with our draft Local Plan is currently under Examination and therefore not currently open for amendment,~~ **it is not currently possible to amend the Plan,** to add explicit reference to our **current** requirements for species specific enhancements such as swift boxes/bricks into our own Local Plan at an appropriate moment in the Local Plan process.
- **Council also invites Members to engage with Stroud Swift Group and other swift groups across the district, and to promote their excellent work in the raising of awareness and protection of this increasingly threatened bird in their local Ward.**

Councillor Brown seconded the proposed amendment by Councillor Baxendale.

Councillor Brown confirmed that he strongly supported the intent of the original motion as a bird watcher however they wanted to make an amendment to ensure it was in line with current policy.

Councillor Lindsey Green raised concerns that the amendment did not reference renovation works that required planning permission. Councillor Baxendale did not agree to making any further amendments.

Councillor Turner clarified that they wouldn't consider the additional reference to renovation works because it would already be covered in the first bullet point under 'suitable properties'.

Councillor Studdert-Kennedy asked whether the meeting could be adjourned so that both parties could discuss the amendments further and come back with an agreed amended motion.

Councillor Haydn Jones confirmed that following Councillor Turners clarification he and Councillor Green would be able to agree to the amended motion. Debate continued on the substantive motion.

Councillor Baxendale stated that Swift's were an iconic species which were in massive decline and therefore a range of action was needed.

Councillor Aldam echoed points raised by Councillor Baxendale and highlighted the work of Gill Stacey who was a local Swift champion.

Councillor Housden asked for clarity from the Monitoring Officer about whether the Council would be open to Legal Challenge. The Chair advised that the Corporate Director (Monitoring Officer) had viewed the proposed amendments prior to Council and was happy for them to proceed.

Councillor Braun highlighted the work that had been undertaken in Wotton-under-Edge by Mark Pascoe and a team of volunteers with regards to Swifts and the creation of the blue plaques put up on known Swift sites.

Councillor Turner confirmed that the amendments had been produced in close consultation with the Development Management team to ensure that it reflected current practice and thanked Cllr Green for bringing the Motion to Council.

Councillor Haydn Jones hoped that something good would be achieved as an outcome to the Motion.

Councillor Green advised that she was not an expert in Swifts but was trying to learn more, her intention with the Motion was to help draw attention to the problem.

On being put to the vote, the Motion was carried unanimously.

- RESOLVED**
- **To continue to require species specific enhancements such as swift boxes/bricks as a condition on all suitable properties.**
 - **To complete the species specific habitat guidance (to include swifts) that is being drafted, actively promote the guidance with developers and to display it prominently on an appropriate area of our website, and**
 - **Noting that with our Local Plan under Examination, it is not currently possible to amend the Plan, to add explicit reference to our current requirements for species specific enhancements such as swift boxes/bricks into our own Local Plan at an appropriate moment in the Local Plan process.**
 - **Council also invites Members to engage with Stroud Swift Group and other swift groups across the district, and to promote their excellent work in the raising of awareness and protection of this increasingly threatened bird in their local Ward.**

CL.035 **Motion on the Stroud Local Plan - Proposed by Councillor Haydn Jones and Seconded by Councillor Chris Evans**

Councillor Haydn Jones presented the Motion and advised that he had submitted the Motion due to the recent correspondence with the planning inspectors. He stated that Council had not debated the topic for over 2 and a half years and that many current Councillors would not have been elected at that point in time. Councillor Haydn Jones confirmed that he wanted Council to take the inspector's advice and withdraw the plan at this stage so that they could have a look again and address any issues. Councillor Haydn Jones highlighted a small amendment that he wished to make to the Motion as outlined in red below:

Council resolves that:

- All Party leaders or their nominees should be included **and advised concurrently** in the decision-making process to resolve **this issue—future direction of the Local Plan.**
- Any modifications to the plan should be subject to full public consultation, the results published, described and reflected where appropriate in the plan.
- A change of fundamental strategy to address identified challenges, including site selection, should be explored with key stakeholders.
- Resolution to areas of highlighted concern raised by inspectors should be subject to proper independent analysis discrete from site promoter evidence.
- The 5 year land supply should be updated and made public on a 6 monthly basis in line with current practice.
- Every effort should be made to work with all partners involved including National Highways and the County Council.

The seconder agreed to the amendment.

Councillor Jones highlighted examples of further issues with the process undertaken for the Local Plan, the testing of independent information and the process required to address the major infrastructure issues.

Councillor Studdert-Kennedy asked for confirmation whether Leaders were advised concurrently. The Chief Executive confirmed that it was unfortunate that the letter was received on the 4 August 2023 when most Councillors are away and the usual meetings do not take place. There was 1 day between the administration of the Council being notified and all councillors receiving the information. She confirmed that she does always try to ensure that Group Leaders are notified of things at similar times.

Councillor Ryder asked what options Councillor Haydn Jones thinks the Council has if the plan were to be withdrawn. Councillor Haydn Jones advised that he believed that there were lots of opportunities to do things differently. He advised that there was support for more widespread dispersal which would help local and regional developers rather than national developers. He expressed a wish to reconsider other sites that hadn't been included in the plan and to identify where there was capacity and infrastructure for development.

Councillor Watson asked if she supported the Motion would she be supporting the withdrawal of the plan. Councillor Haydn Jones confirmed that it was not the case but instead that he wanted to get everybody together to think about options.

Councillor Turner proposed an amendment as laid out in red below:

Council resolves that:

- ~~All Party leaders or their nominees should be included and advised concurrently in the decision making process to resolve future direction of the local plan~~ **support appropriate actions by the Council to address the Inspectors' concerns and to achieve a sound Local Plan for our communities.**
- ~~Any modifications to the plan should be subject to full public consultation, the results published, described and reflected where appropriate in the plan.~~
- ~~A change of fundamental strategy to address identified challenges, including site selection, should be explored with key stakeholders.~~
- ~~Resolution to areas of highlighted concern raised by inspectors should be subject to proper independent analysis discrete from site promoter evidence.~~
- The 5 year land supply should be updated and made public on a **six-monthly basis in line with previous practice as part of measures to maintain control of development and the co-ordination of development with essential infrastructure.**
- Every effort should be made to work with all partners involved including National Highways and the County Council **the Local Transport Authorities: Gloucestershire County Council and South Gloucestershire Council.**

Councillor Turner confirmed that the Officers had clearly set out the parameters in which they needed to operate and advised that there were not any decisions that needed to be made by the Council currently. She stated that if the inspectors did ask for the withdrawal of the plan all Councillors would then be involved in any decision making following this. She hoped that the council could continue to show the inspectors that we had a sound plan and that we could move to adoption. Councillor Braun seconded the proposed amendment.

Councillor Haydn Jones confirmed they would be unable to accept the amendment as a friendly amendment.

Councillor Housden stated that it was a shame that the original motion submitted wasn't to withdraw the Local Plan so that they could debate in the Chamber and agree to withdraw it. He advised that he would be unable to vote for the amendment.

Councillor Miles confirmed that she would be voting in favour of the amendment, she believed that they needed to work with Officers and the inspector to see if they could find a way forward and see the process through.

Councillor Aldam drew Members attention to the first point in the resolution which aimed to achieve a sound local plan for local communities and stated that this was important for Councillors to remember.

Councillor Pearson raised concerns regarding timescales and advised that he supported the original Motion.

Councillor Brine advised that he didn't believe that the Local Plan should be withdrawn and stated that it was too premature to discuss a Motion as they had to go through the process.

Councillor Green confirmed that she would not be supporting the amendment as she wanted to ensure that all Councillors would be able to have their say.

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Councillor Evans advised that he would not be able to support the Motion as he believed it completely changed the original motion. He stated that they did not just want housing estates but communities and wanted to deliver a plan that would work for the people.

Councillor Jones stated that he understood that there was no perfect site and that the Local Plan was about compromise. He also raised concerns with the 5 year land supply and the possibility of speculative development.

In response to a comment from Councillor Pearson, Councillor Turner asked the Chief Executive to confirm what was meant by a scheme sponsor. The Chief Executive confirmed that a scheme sponsor was usually the Highway Authority or National Highways. Gloucestershire County Council had agreed to be the sponsor for improvements to Junction 12 and in the case of Junction 14, they would be looking to South Gloucestershire Council or the West of England Combined Authority (WECA) as it was the Strategic Transport Authority for the area.

On being put to the vote, the amendment was carried with 26 votes in favour and 12 against.

Councillor Ryder advised that he could not support the Motion now it had been amended. He stated that he agreed with the themes raised by the original Motion including a lack of voice and raised concerns that the Local Plan was on the wrong path.

Councillor Schoemaker stated that he didn't believe there was sufficient infrastructure anywhere in the Stroud district for a large amount of housing and they therefore needed to work with the inspectors and make the best of any outcome.

Councillor Brine requested that the Motion to be put to the vote. This was seconded by Councillor Ross. On being put to the vote the request was carried and the proposer and seconder were invited to speak.

Councillor Braun welcomed the debate on the Motion and stated that there was a risk that if the Council changed direction at that point, speculative development would come forward. She advised that it was important that they continued with the plan to secure a sound local plan so that they would continue to have control over development and be able to support their communities.

Councillor Turner stated that she had full confidence in the Officers and did not believe that public consultation had been insufficient. She confirmed that the issues raised by the inspector had raised specific, largely transport based concerns which they were seeking to address.

After being put to a vote, the Motion was carried with 26 votes in favour, 11 against and 1 abstention.

RESOLVED That

- **All Party leaders should support appropriate actions by the Council to address the Inspectors' concerns and to achieve a sound Local Plan for our communities.**
- **The 5 year land supply should be updated and made public on a six-monthly basis in line with previous practice as part of measures to maintain control of development and the co-ordination of development with essential infrastructure.**
- **Every effort should be made to work with all partners involved including**

National Highways and the Local Transport Authorities: Gloucestershire County Council and South Gloucestershire Council.

CL.036 Annual Report of The Chair of The Audit and Standards Committee for 2022-23

The Chair of Audit and Standards Committee, Councillor Studdert-Kennedy, introduced the report and drew Members attention to page 34 and the following key points:

- Oversight of the Council's governance, risk management and internal control framework throughout 2022-23 had continued.
- The work programme had been continually reviewed.
- The Committee would continue to support the work of the internal and external audit, monitor actions arising from the Annual Governance Statement and monitor actions arising from Risk Management.

Proposed by Councillor Studdert-Kennedy and seconded by Councillor Pearson.

Councillor Braun thanked the Chair of Audit and Standards Committee and the Committee Members for their work over the past year.

Councillor Jockel echoed Councillor Brauns comments and as a new member of the Committee was impressed with the competence and the informed nature of debate, he commended the work of the committee which had been outlined in the report.

Councillor Pearson thanked Councillor Studdert-Kennedy for his excellent chairing of the committee.

On being put to the vote, the Motion was carried unanimously.

RESOLVED To approve the Annual Report 2022-23 as recommended by Audit and Standards Committee.

CL.037 Electric Vehicle Charge Point Rollout Project - SDC Car Parks

The Chair of Environment Committee, Councillor Turner, offered thanks to the Officers who had been involved in the project and gave a brief timeline of events. She confirmed that in March 2023 a strategy for the rollout of Electric Vehicle charging points had been agreed by Environment Committee and that the report being considered by Full Council had been recommended by both Environment Committee and Strategy and Resources Committee. She noted that it had taken time to reach this point in the project due to the aspiration to use the same provider as Gloucestershire County Council so that residents would benefit from using the same technology across the County. The Chair of Environment Committee highlighted the planned provision in table 1 at section 4.6 which included information about the 8 sites identified for charging points.

In response to questions from Councillor Green, Councillor Turner confirmed that expansion would still be considered at sites where passive supply had not been included in this rollout. She further confirmed that she would provide further detail outside of the meeting regarding the timelines for additional funding referred to in section 5.2.

Councillor Miles asked whether Cainscross carpark was considered as a location. Councillor Turner advised that there was a comprehensive consultation with Parishes regarding the need for charging point and that a business case that met the criteria set

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may not have been put forward by Cainscross. Councillor Turner also confirmed that an app needed to be used for payment of the 7kw chargers and understood that this could be a frustration for many. She advised that because the scheme would be used throughout Gloucestershire there would be reassurance for residents that they would be able to use the same app across the County. It was hoped that the 22kw chargers would be able to be used on a tap and go basis.

Councillor Robinson asked whether the inclusion of passive supply would allow further introduction of rapid charging. Councillor Turner advised that she believed this would be done on a case by case basis and was largely down to grid availability however she would confirm outside of the meeting if faster chargers could be installed using the passive supply.

In response to a question from Councillor Schoemaker, Councillor Turner confirmed that this rollout was considered to be phase 1 and that they would be looking for more opportunities in the future to rollout further electric vehicle charging points.

Councillor Turner confirmed to Councillor Studdert Kennedy that she would request a briefing note for Members to provide further information about the charging points and the charging speeds.

Councillor Luff asked how they planned to ensure that rollout of charging points was sped up to meet demand. Councillor Turner confirmed that one of the reasons they agreed to go ahead with Connected Curve and partnered with the County Council was so that they could make use of economies of scale and increase the provision as quickly as possible. She advised that they were doing everything they could to move forward with the project quickly but would be open to any ideas on how to progress faster.

The Chair, Councillor Cornell, asked for confirmation of timescales for the rollout. Councillor Turner confirmed that they hoped to see the charging points in place before the end of the year.

Proposed by Councillor Turner and seconded by Councillor Layfield.

Councillor Layfield welcomed the report and advised that the grid capacity and topography of the district was an issue but urged Councillors to support the recommendation as it would help to ensure that the market towns became a more viable destination for those with Electric Vehicles.

On being put to the vote, the Motion was carried unanimously.

RESOLVED To add £196k to the 2023/24 Capital Programme for the rollout of electric vehicle chargepoints in car parks as recommended by Environment Committee and Strategy and Resources Committee.

CL.038 Council Plan 2021-2026 Refresh

The Chair of Strategy and Resources Committee, Councillor Braun, introduced the report and confirmed that the Council Plan, which had been approved in October 2021, set the overall strategic objectives, priorities and key actions of the Council. The refreshed Council Plan had been recommended to Council by all the service Committees with no amendments proposed. Councillor Braun highlighted section 2.2 of the report which contained detail about the actions that had already been taken to achieve the objectives

outlined in the Council Plan. There were no changes to the priorities or the 16 objectives that underpinned them, the majority of adjustments had been made to the actions, milestones and performance indicators which had been highlighted in Appendix A.

Councillor Green asked whether where end dates had been changed whether it would be reported as overdue and expressed concern that if they allowed further changes to sub actions and milestones as suggested in section 3.8 they could be at risk of watering down the outcomes. Councillor Braun advised that they hoped there would be flexibility when opportunities arose which would lead to an adjustment of any sub actions and that they would rely on performance monitors and committee members to review and suggest further changes. Councillor Braun confirmed that the original end dates would continue to be recorded in the Performance Management System Ideagen, however they would track future progress against the adjusted end date.

Proposed by Councillor Braun and seconded by Councillor Bennett.

Councillor Tucker advised that since the previous Community Services and Licensing Committee and Strategy and Resources Committee Meetings, he had attended meetings with officers to discuss concerns raised and was now happy to support the recommendations.

Councillor Robinson confirmed that the Labour Group would be supporting the refreshed Council Plan as the original plan had been shaped by the Labour Group and they were happy to see it progressing.

Councillor Aldam thanked the Corporate Policy and Governance Manager for working tirelessly on the refresh of the Council Plan which had also been shared with the Youth Council and advised that she was pleased to see that the Cost of Living Crisis was now reflected within the Council Plan.

Councillor Bennett was pleased to see the progress made over the last 2 years and hoped that Councillors would be able to support the refreshed plan.

On being put to the vote, the Motion was carried unanimously.

RESOLVED To adopt the refreshed Council Plan 2021 - 2026.

CL.039 LOCAL AUTHORITY HOUSING FUND AND HRA ACQUISITIONS BUDGET

The Chair of Housing Committee, Councillor Ross, introduced the report which was a good news story for the Council and had received unanimous support at Housing and Strategy and Resources Committee. She confirmed that the Council had been proactive in bidding for the Local Authority Housing Fund for the purchase of accommodation for people fleeing conflict and had been successful in both rounds. Houses purchased would eventually become part of the Councils housing stock. She congratulated the Officers involved for their work in finding and acquiring suitable houses with such speed.

In response to Councillor Baker, Councillor Ross advised that she would come back to her with further information about whether the properties purchased had to be used for people fleeing conflict or whether alternative properties from the Councils housing stock could be used.

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In response to an earlier question from Councillor Green, the Strategic Director of Resources advised that the purchase of a further property had been completed that week.

Proposed by Councillor Ross and seconded by Councillor Schoemaker.

On being put to the vote, the Motion was carried unanimously.

RESOLVED To increase the HRA Property Acquisitions capital budget 2023/24 to £6.72m, as set out in this report and as recommended by Housing Committee and Strategy and Resources Committee.

The Chair asked members if they wished to continue the meeting given that the time was approaching 10pm and in accordance with the Councils' Constitution section 3 paragraph 6, members would need to vote in order to continue the meeting.

After being put to a vote, the Motion was carried.

RESOLVED To continue the meeting beyond 10pm.

CL.040 Budget Strategy 2023/24 to 2027/28

The Chair of Strategy and Resources Committee, Councillor Braun, introduced the Budget Strategy which set out the approach that would be used to set the budget for 2024/25 and the four-year Medium-Term Financial plan. She confirmed that the Strategy represented a strong financial position for the Council with a balanced budget and no reductions in services anticipated over each of the next two financial years however, the position for 2026 onwards was more uncertain due to the lack of information about the future local government funding position.

Councillor Braun highlighted the following key points:

- The strategy assumed a Council Tax rise of 2.99% for a Band D property from next April.
- No changes would be proposed as part of the local Council Tax support scheme.
- The change in local government funding, expected to result in large reductions in District Councils, is now anticipated in 2026/27.
- Inflation for September had been confirmed at 6.7% therefore, in line with the current Budget Strategy of rent rises, a rise of 7.7% would be considered as part of the budget setting process at Housing Committee.
- There was great uncertainty about the level of local government pay as the pay award for the current year had not yet been agreed. An increase of 5.6 % has been assumed in the Strategy which was in line with estimated increases in this current year.
- The level of CPI inflation remained high at 6.7%.
- The final list of fees and charges would be brought forward to Council in February however it was expected that car parking charges would increase by an average of 5% (lower than inflation).
- The Budget Strategy set out that the District Council could set a balanced budget without drawing on General Balances for the next two financial years.

Councillor Robinson asked for further information regarding Kingshill House, Councillor Braun confirmed that a report was expected at Strategy and Resources Committee in November to consider a long term lease for the property.

Proposed by Councillor Braun and seconded by Councillor Bennett.

Councillor Studdert-Kennedy advised that the Council still carried £97m worth of debt and although he agreed that the Council was in a strong position compared to others they needed to think sooner about future impacts.

Councillor Ross advised that they were in a good position and still able to provide support to residents in need however there would be some difficult decisions that they would need to reach regarding the Housing Revenue Account.

Councillor Braun thanked Councillors for the comments and expressed concerns regarding the uncertainties of local government finance.

After being put to a vote, the Motion was carried.

RESOLVED To approve the Budget Strategy and Draft MTFP 2023/24 to 2027/28 as set out in this report and appendices and as recommended by Strategy and Resources Committee.

CL.041 APPOINTMENTS TO COMMITTEES AND POSITIONS

The Chair, Councillor Cornell, advised that the political balance had been recalculated following the change of Group Membership for Councillor Hoskin. Appendix A had been published online and included the changes highlighted in red however there was one error for Audit and Standards Committee where Councillor Ashley Smith should not be listed as a member.

Proposed by Councillor Braun and seconded by Councillor Ross.

On being put to the vote, the Motion was carried unanimously.

RESOLVED To approve the changes to committee membership and political balance as set out in the report and appendix.

Councillor Braun provided an update on Councillor Kay's recovery in hospital following heart surgery. She confirmed that he was doing really well and wished him a very speedy recovery.

The meeting closed at 10.11 pm

Chair



STROUD DISTRICT COUNCIL

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COUNCIL

Thursday, 14 December 2023

7.00 - 11.01 pm

Council Chamber

Minutes

Membership

Councillor Doina Cornell (Chair)

Councillor Beki Aldam

Councillor Paula Baker

Councillor Martin Baxendale

Councillor Natalie Bennett

Councillor Catherine Braun

* Councillor Chris Brine

Councillor Martin Brown

Councillor Gordon Craig

Councillor Kate Crews

* Councillor Laurie Davies

Councillor Stephen Davies

Councillor Katrina Davis

Councillor Jonathan Edmunds

Councillor Christopher Evans

Councillor Helen Fenton

* Councillor Colin Fryer

* Councillor Victoria Gray

Councillor Lindsey Green

* Councillor Trevor Hall

Councillor Jessie Hoskin

* Councillor Nicholas Housden

Councillor Nick Hurst

Councillor Steve Hynd

Councillor George James

Councillor Julie Job

*Absent

* **Councillor Norman Kay (Vice-Chair)**

Councillor Christopher Jockel

Councillor John Jones

Councillor Haydn Jones

Councillor Robin Layfield

Councillor Gary Luff

* Councillor Jenny Miles

* Councillor Dave Mossman

Councillor Gill Oxley

Councillor Loraine Patrick

Councillor Martin Percy

Councillor Keith Pearson

Councillor Nigel Prenter

Councillor Steve Robinson

Councillor Mattie Ross

Councillor Mark Ryder

Councillor Lucas Schoemaker

Councillor Ashley Smith

Councillor Nigel Studdert-Kennedy

Councillor Haydn Sutton

Councillor Brian Tipper

Councillor Ken Tucker

Councillor Chloe Turner

Councillor Tricia Watson

* Councillor Rich Wilsher

Officers in Attendance

Chief Executive

Corporate Director (Monitoring Officer)

Democratic Services & Elections Manager

Head of Housing Solutions

Strategic Director of Resources

CL.042

Apologies

Appendix
Apologies for absence were received from Councillors Brine, Davies, Fryer, Gray, Hall, Housden, Miles, Mossman and Wilsher.

CL.043 **Declaration of Interests**

There were none.

CL.044 **Minutes**

Councillor Turner proposed an amendment to section CL.035 of the minutes. She requested for the second to last bullet point of her amendment to state a 'six-monthly basis' as opposed to the monthly basis.

Councillor Braun seconded the amendment.

On being put to a vote, the Motion was carried unanimously.

RESOLVED To make the above amendment to the Minutes and bring back to the following meeting for approval.

CL.045 **Announcements**

The Chair held a minutes silence in tribute to the former Chief Executive, Richard Ollin, the former Monitoring Officer, Patrick Arran and Councillor Norman Kay who had sadly passed away and offered her heartfelt condolences to their families. Councillors and the Chief Executive were invited to say a few words in remembrance.

The Leader, Councillor Braun provided an update regarding the Local Plan and advised that it was still going through the Examination in Public. She confirmed that the Council had been working with the Inspectors to address concerns which focused on specific strategic road network issues with Junction 12 and 14 of the M5. She confirmed that in October the Inspectors had written to Stroud District Council (SDC), National Highways, South Gloucestershire Council and Gloucestershire County Council asking all parties to work together to agree a joint action plan. She confirmed that they had responded to all the points raised by the Inspectors and all parties had worked together to submit the joint action plan. The response was sent by the deadline of the 30 November 2023 and the inspectors had given permission last week to publish the correspondence. She reminded Members that currently the Inspectors controlled the timetable, the publishing of documents, any modifications or changes to the draft plan and any future consultations. All these elements were outside of the Council's current control.

She confirmed that they were now waiting for the Inspectors to consider the joint action plan and determine whether they would grant a six month pause in the examination.

CL.046 **Public Question Time**

Public questions were submitted and supplementary questions were also asked by Mr Steve Willetts. (Please refer to the Council's [recording](#) and [Agenda Item 5](#)).

CL.047 **Member Questions**

There were none.

Councillor Green advised that 2 questions were submitted but they were rejected by the Chief Executive. The Chair was provided with a signed request for an Extraordinary Meeting of Full Council by Councillor Green and agreed to consider the request.

CL.048 **Motion on Council Support for the Extension of the Franchise - Proposed by Councillor Steve Hynd and Seconded by Councillor George James**

Councillor Hynd introduced the Motion which asked for the support of those who called the Stroud District their home by allowing them to exercise their right to vote in local elections. He stated that Councillors power as local councillors was derived directly from those who elected them and that as long as they were denied the right to vote their standing as elected representatives would be diminished. He provided a brief outline of the key changes to the franchise as a result of the Elections Act being introduced. He confirmed that from May 2024 any EU citizen who entered the UK after 31 December 2020 would only have the right to vote in England if there was a reciprocal voting arrangement, these were currently only in place for; Poland, Luxembourg, Portugal, and Spain. He stated that these changes were fundamentally unfair and that the added complexity would only compound the existing problems as under the current rules just 66% of commonwealth and EU citizens were registered to vote compared to 87% of UK citizens. He also advised that there were a host of other reasons for people needing to be on the electoral register, for example, it could improve their credit score and therefore residents would be disadvantaged.

Councillor Green asked for clarification as to how the Motion was about a matter which the Council had responsibility and drew Members attention to the Officer implications which included details of work that was underway. Councillor Hynd confirmed that it was a way of showing support for Officers work and to go a step further by writing to the Secretary of State.

In response to a question from Councillor Studdert-Kennedy, Councillor Hynd advised that everyone did not have equal voting rights across the world and that the Motion was asking for voting rights to be based on residency rather than Nationality so that everyone who was legally living in the UK would have the right to vote.

Councillor Hynd confirmed, in response to Councillor Watson, that they were requesting the same rights for residents of England as were available in devolved authorities.

Councillor S Davies asked if the franchise was extended as requested in the Motion whether an American citizen would have the right to vote in presidential elections and local elections in the UK. Councillor Hynd confirmed that was the case.

Councillor Hynd provided clarification, in response to a query raised by the Chair, that the Motion was only about local elections and not national elections.

Councillor Schoemaker asked whether if England adopted the extended franchise whether other Countries would also implement similar franchises. Councillor Hynd advised that extending the franchise might encourage good will to British Citizens living elsewhere.

Appendix
Proposed by Councillor Hynd and Seconded by Councillor James.

2023/24

Councillor Smith advised that he was pleased to see the Motion brought forward and stated that he had spoken at length to the Migrant Democracy Project regarding their campaign. He stated that the power and responsibilities as councillors came from those who elected them and if there was a proportion of residents who were not able to vote then that would be unfortunate and an affront to democracy.

Councillor S Davies raised concerns that the Member questions submitted for the Council Meeting had been refused and stated that he wished that they were talking about the Local Plan instead.

Councillor Brown stated that there were many permanent legal residents of the UK, who paid taxes, whose children went to school, who used the services of the Council and therefore had an interest in the decisions of this Council and other Councils. He believed that it was a basic matter of fairness that those people should be able to have a say.

Councillor Patrick stated that people who wanted to vote in the UK should become a citizen.

Councillor Prenter stated that people could vote in British elections even if they had lived abroad for 15 years or more and that this was unfair for people who were living in Stroud, had a vested interest in local services and had been paying Council Tax who were unable to vote.

Councillor Layfield offered support for the Motion and stated that if residents paid tax they should be entitled to have a choice in where that tax was spent.

Councillor Braun highlighted the huge inequality within the UK, with different franchise rules for Scotland and Wales. She also raised concerns with the elections coming up in May 2024 and the changes in legislation as people may be confused about whether they were able to vote or not.

Councillor James stated that he was seconding the motion because he wanted to give a voice to those who didn't have one so that they could have a say in their communities. He stated that he was an advocate for the fundamental principal of democracy and the right to participate in the political process. He advised that those individuals who contributed to their communities in countless ways deserved to have a say. He stated that the right to vote was not a privilege that should be granted based on nationality but a fundamental right that should be extended to all that contribute to society.

Councillor Hynd highlighted reasons as to why the franchise should not be linked to citizenship including that some countries did not allow dual nationality and that the application of citizenship was expensive, bureaucratic and out of reach for some people. He stated that a number of local authorities had backed the Motion already, including the London Assembly.

On being put to the Vote, the Motion was carried with 25 votes in favour, 6 against and 10 abstentions.

RESOLVED **The Council commits to:**
• **Ask the Chief Executive of the Council to write to the Secretary of State at the Department for Levelling Up**

Housing and Communities requesting that the franchise for local elections be extended in England and Northern Ireland to all qualifying foreign nationals in line with eligibility criteria in Scotland and Wales. This would ensure a UK-wide and fair approach so that all our residents who are also our council tax payers are enfranchised. The letter should emphasise the Stroud District Council's support for such measures.

- **Continue collaborative work with voluntary sector organisations in our local authority area to reach residents about current voter eligibility rules and how to vote.**
- **Follow the legislative process to implement the Elections Act and develop a process to ensure that the implementation of the Elections Act, including the removal of some EU citizens from the register, does not wrongfully remove eligible voters from the register.**
- **Continue promoting voter registration and photo ID requirements to residents at citizenship ceremonies events, and other communication channels.**

CL.049 Recommendation from Strategy and Resources Committee

The Chair of Strategy and Resources Committee, Councillor Braun, introduced the report which included a proposal to establish community funding. She advised that the decision Council was being asked to consider was adding the £35K per annum running costs to the annual budget. She gave a brief introduction to the crowdfunding/community funding practice and advised that it was a common way of raising funds for good causes. She highlighted the ties community funding had with wider Council aspirations including helping to empower communities and creating an environment where innovation and collaboration were encouraged.

The Chair of Strategy and Resources Committee confirmed that many councils were already successfully operating community funding campaigns. They would be working with a specialised funding vendor called Spacehive who would provide expert support in terms of how to publicise, establish and operate the campaigns. Typically, Spacehive delivered an 85% success rate.

She advised that Strategy and Resources Committee had discussed at length the next steps and Officers were working on detailed processes and policies, including the role of Members and how the fund would operate. This would be presented for discussion to the Strategy and Resources Committee meeting in March 2024.

In response to Councillor Watson the Strategic Director of Resources confirmed that Council were not being asked to agree to the match funding pot as this would come from an allocation of funding already within the Councils reserves which the Strategy and Resources Committee had the power to allocate.

Councillor S Davies asked for clarification as to whether the £35k would be spent prior to the agreement of procedures and processes at the next Strategy and Resources Committee. The Strategic Director of Resources confirmed that Strategy and Resources Committee had already made the decision to procure and that this process had begun but was not expected to be finalised by March.

In response to Councillor Studdert-Kennedy the Strategic Director of Resources advised that the £35k annual sum would be included, if Council agreed, when they presented the MTFP for 2024/25 as they were looking at a 3 year term. He confirmed that other financial elements had already been agreed by Strategy & Resources Committee and it was only the annual running cost which Council was being asked to consider.

The Chair of Strategy and Resources Committee, in response to Councillor Studdert-Kennedy confirmed that in the event that a project was successful, funding that had been committed would go to the project but if it wasn't successful it would be returned back to the person who made the pledge.

Councillor Green asked for clarification on who paid the 5% fee. Councillor Braun highlighted paragraph 6.1 on page 26 which referenced the need to decide how to budget for the 5% success fee for each project and advised that this could either be through an additional allocation to the revenue budget or from the match funding pot. Final proposals would be included in the follow up report covering the scheme detail in March 2024.

The Chair of Strategy and Resources Committee, in response to Councillor Ryder stated that the budget for the 3 year term had not been included as part of the decision as it was a new project councillors may wish to reevaluate the scheme when setting the budget for the following year. She stated that if the scheme was successful, she would expect that Members would wish for it to continue given the huge range of community benefits that it could deliver to the District. She also confirmed that they would be able to cancel the contract after the first year if appropriate.

Councillor Tipper asked for clarification where the match funding would come from. The Chair of Strategy and Resources Committee drew Members attention to paragraph 6.1 on page 26, which confirmed that match funding would be found from Council reserves with £80k funded from the business rates pilot reserve and £20k would be allocated from the Lucky Severn Community Fund.

Councillor Prenter asked whether there was any information on other councils that used community funding and whether it was successful. The Chair of Strategy and Resources Committee confirmed that Cotswold District Council had successfully implemented the same scheme, with the same provider, and a lot of other councils across the country were increasingly looking to implement the model.

In response to a question about timescales from Councillor Watson, the Chair of Strategy and Resources Committee advised that the intention was that the scheme would go live in the next financial year.

Proposed by Councillor Braun and seconded by Councillor Bennett.

Councillor Bennett believed that Community Funding would empower communities and give support to community groups who didn't necessarily have the ability or knowledge on how to publicise a project.

Councillor Turner highlighted the work of Cotswold District Council and advised that around £300k of investment had leveraged £800k.

Councillor Aldam advised that she had recently met with the arts organisations as part of developing the cultural strategy and that it was strongly felt that they were competing with each other for ever decreasing smaller pots of money. She stated that it was a fantastic

way of lowering the fierce competition of the begging bowl culture so would be supporting it.

Councillor Studdert-Kennedy raised concerns about the lack of detail and stated that he would have liked to see the detail of this scheme before they were asked to make decisions. He requested that the next report containing the details be issued to Council in full well before the next Strategy and Resources Committee meeting.

Councillor Hurst echoed concerns raised by Councillor Studdert-Kennedy. He believed that the decision was being made by Council too early and that Strategy and Resources Committee needed to look at it in more detail before the Council should make a decision.

Councillor Watson spoke in very strong support of the initiative and highlighted a number of projects in her ward that could benefit from the scheme.

Councillor Jockel stated that it was a very well-established form of social investment and advised that community organisations, by virtue of them being embedded in the community, were often best placed to deal with community issues and therefore investment in them and support to them was critical.

Councillor S Davies thought that it was a brilliant scheme but raised concerns about the lack of details provided.

Councillor Layfield spoke in support of the report and highlighted his personal experience of the challenges of trying to raise grant funding for projects.

Councillor Craig stated that he was excited by the initiative but raised concerns regarding the lack of detail provided.

Councillor Braun stated that it was right to take a decision in principal to set up a community funding scheme and then start to think about the detail and policy around that scheme. She confirmed that it was a decision for members about what kind of policy they wanted to have, what kind of projects they wanted to support and the sums of money that could potentially be allocated per project. She welcomed all members views on the detailed proposals that would come forward on 7 March 2024 at the Strategy and Resources Committee meeting.

On being put to the vote, the Motion was carried with 38 votes in favour and 3 abstentions.

RESOLVED **To agree to include the contract sum of £35k in the Medium Term Financial Plan for 2024/25 as recommended by Strategy and Resources Committee.**

b) Extension of Berkeley Car Park

The Chair of Strategy and Resources Committee introduced the report which contained a proposal to extend the District Councils car park at Marybrook Street in Berkeley. The extension would provide approximately 23 additional spaces close to the town centre. The work would involve demolishing a garage site owned by the Housing Revenue Account and expanding the existing District Council car park onto the site. The full market value of the garages would transfer into the Housing Revenue Account. Works would require planning permission and subject to Council approval officers would begin the process of developing and submitting a planning application. Any detailed proposals for the site would

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include consideration of the number of disabled spaces available. The project was being developed in partnership with Berkeley Town Council.

Councillor Luff asked what safeguards could be imposed on the development to support active travel. The Chair of Strategy and Resources Committee advised that if the concept was approved the planning application would need to be considered by Development Control Committee and cycle parking facilities could also be considered.

In response to Councillor Watson, the Chair of Strategy and Resources Committee advised that she was unable to confirm what the exact investment return would be but it would allow the Council to support market town vitality and would help to support local businesses and local shops.

Councillor Green provided clarification to questions from Councillor Luff and Watson to confirm that bicycle storage was available in the town centre and that the car park would help to support tourism which was a key part of the Council Plan.

In response to Councillor Turner, the Chair of Strategy and Resources Committee advised that work hadn't started on the detailed planning application.

Councillor Brown asked for clarification as to whether the garage sites were currently in use. The Chair of Strategy and Resources Committee advised that the next step would be to make sure the site was vacant and to give notice on anyone who was still renting before the site was sold. She highlighted paragraph 2.3 which stated that 8 garages were vacant and 5 were rented on a monthly basis.

Councillor Layfield asked for assurance that enough disabled parking would be provided to ensure a decent provision and not just a token gesture. Councillor Bennett advised that she had spoken to a resident from Berkeley previously about the lack of disabled car parking spaces and had spoken to the Strategic Director of Resources to confirm that it was a priority. The Strategic Director of Resources confirmed that it was covered in the equalities analysis and that it was seen as an important issue. He advised that when drawing up the plans it would include consideration of the appropriate number of disabled places.

Proposed by Councillor Braun and Seconded by Councillor Bennett.

Councillor Pearson stated that he would be supporting the extension of the car park as it was a way to help market towns.

Councillor Green was also fully in support of the extension of the Car Park and the great work that Berkeley Town Councillors had done. She stated that they local places included the Jenner Museum, Cattle Country and Berkeley Castle but the issues with parking in Berkeley meant that people who visited these places did not then stop in Berkeley Town Centre.

Councillor Watson raised concerns that they were allocating a relatively large amount of money for relatively few spaces and was therefore uncertain whether she was able to support the initiative.

Councillor Robinson stated that SDC had been criticised previously for not working closely with towns and they were seeing great improvements with SDC listening to parish and

town councils. He highlighted a similar change in Nailsworth town which had led to increased footfall.

Councillor Craig advised that the Town improvement plan had been put together for at least 10 years and that one of the big stumbling blocks had been parking. He stated that Berkeley was the local hub for a wide rural area and that people wanted to visit but the only way they could get into Berkeley was by car and this would therefore be beneficial for the town.

Councillor Jockel advised that he was broadly in favour of this if the ecological and environmental concerns including landscaping were addressed as part of the detail.

Councillor Jones confirmed that he was in support of the extension of the car park and advised that it would help tourism which was a massive element of how they were going to remain financially sustainable.

Councillor Tipper stated that Berkeley was a very rural area and it served the area as its nucleus. He reminded Members of the location of the car park which was opposite the library and near to a school and doctors surgery, the car park would therefore also benefit local individuals as well as visitors.

Councillor Turner stated that as Chair of Environment Committee she felt that there was a conflict between SDCs economic regeneration objectives and the 2030 objectives. She advised that she would like to see ecological improvements and secure cycle parking as part of the scheme. Despite her reservations she confirmed that she respected the right of local communities to bring forward projects and was therefore going to support the request.

Councillor Crews believed they could think more creatively to adjust car parking hours to increase footfall in the town and was conflicted as to whether to support the initiative.

Councillor Hurst stated that he didn't see any conflict in extending the car park and looking after the design issues around ecology and that any issues could be dealt with in the detailed design stage which would come back to the council.

Councillor Hynd suggested that Berkeley was an example of a market town where there was a clear need for more car parking spaces. He looked forward to seeing exciting, ecological designs and argued that this could be an opportunity for Berkeley to be a pioneer and show what could be done with a car park in terms of renewable energy and sustainable drainage.

Councillor Brown advised that he had been swayed by what he had heard from Councillors and the confirmation of local support but was still torn as he was reluctant to increase car parking as this would inevitably lead to more cars.

Councillor Bennett offered support for the extension of the car park as one of the commitments the Council had made was to support the market towns.

Councillor Braun was pleased to see the proposal come forward and congratulated Berkeley Town Council on the work they were doing to support their town centre regeneration. She stated that she saw an opportunity in the next phase of future use of our car parks and suggested that they could think more about electric vehicles and car clubs.

On being put to the vote, the Motion was carried with 38 votes in favour and 3 abstentions.

RESOLVED**To**

- 1) Appropriate the SDC Garage Site from the Housing Revenue Account into the General Fund**
- 2) Add to the Capital Budget the required sums for completion of the project to extend the public car park - subject to the grant of planning permission.**
- 3) Delegate Authority to the Strategic Director of Communities to make the appropriate parking orders as required.**

The Chair asked members if they wished to continue the meeting given that the time was approaching 10pm and in accordance with the Councils' Constitution section 3 paragraph 6, members would need to vote in order to continue the meeting.

After being put to a vote, the Motion was carried.

RESOLVED**To continue the meeting beyond 10pm.****CL.050****Recommendation from Housing Committee**a) Safe and Legal Routes to the UK

The Chair of Housing Committee, Councillor Ross, introduced the report and advised that the Government was asking local authorities to pledge how many households, of people who arrive in the UK via Safe and Legal Routes, could be housed by each local authority in 2025. The aggregate figure would then be used by Government to cap the number of migrants that would be allowed into the UK. The UK currently operated 7 Safe and Legal Routes for migrants to enter the UK, these included resettlement schemes such as the UK Resettlement Scheme as well as bespoke schemes for individuals from Afghanistan, Ukraine, Hong Kong and close family members of refugees. The Government had stated that the objective of the cap was to check that the UK could accommodate and support those arriving through safe and legal routes effectively. She confirmed that the timescales were tight and that the deadline to provide the figures was 15 December 2023. The Housing Committee had recommended that the Council pledge a nominal 2 housing units at this time, with Housing Committee committed to review the capacity to increase this pledge within the next financial year.

In response to Councillor Brown, the Chair of Housing Committee confirmed that refugees wouldn't have any priority over local people but the houses would need to come from SDC stock. She also confirmed that they had not heard of any funding being provided.

Councillor Hurst asked for confirmation of how many houses the Council were building at the moment. The Chair of Housing Committee confirmed that there had been 229 completions of new affordable homes in the District but there were 3966 local residents on the waiting list. There were 54 new homes left in the new build programme.

Proposed by Councillor Ross and seconded by Councillor Schoemaker.

A number of Councillors raised concerns and highlighted the following points:

- Councillor Jockel stated that it felt like passing the buck and that framing the host population and refugees as being in competition with each other was entirely false.

- Councillor Prenter stated that he had concerns as to why central Government wanted the information.
- Councillor Aldam was angry by the appalling way that the country was treating people who needed help. She stated that the language from the Home Office outlined coldly the cost and burden refugees had on local authorities and that Councils were being manipulated to produce ridiculously low figures so government could hold it up as a hard limit. She highlighted government actions against core British values in relation to its recent legislation on refugees and immigration.
- Councillor Turner was disgusted by the ideology behind the questionnaire they had been asked to complete but respected the work by Officers that had gone into the report.
- Councillor Baker stated that the paper had upset her as she believed that the Government was asking cash strapped councils to justify low limits on refugees being housed.
- The Chair advised that it was a trap for local councils whether they did or didn't respond and objected to the premise that those asylum seekers were seen as burdens on services.

Proposed by Councillor Ross, seconded by Councillor Schoemaker.

Councillor Ross stated that it was a difficult decision to come to and shared concerns about the request from government.

On being put to the vote, the Motion was carried unanimously.

RESOLVED

That a pledge of 2 housing units for migrants arriving via safe and legal routes in 2025 is made to Government with the pledge to be reviewed by the Housing committee during 2024/25 to determine whether it should be increased.

CL.051 Review of Polling District, Polling Places and Polling Stations 2023

The Leader, Councillor Braun, introduced the report and confirmed that the council had a duty to conduct and complete a polling district and a polling place review between 1 October 2023 and 31 January 2025. The review was being carried out to ensure that the council was able to deliver the next UK parliamentary General Election on the correct boundaries and make any necessary changes following the community governance review which was agreed by council earlier in 2023. She confirmed that two consultations had taken place earlier in the year, the consultation sought the views from interested parties and the residents of Stroud District. It also sought views from the residents or groups that had specific expertise in disabled access. Consideration had been given to all consultation responses received and where alternative venues were listed officers had explored these locations against the accessibility criteria and guidance from the Electoral Commission. A number of proposed changes were outlined in section 2 of the report and the schedule of polling places had been included in Appendix B.

The Chair raised a question regarding the polling station in Dursley. The Democratic Services and Elections Manager advised that they had received a recommendation from Dursley Town Council to consider an alternative venue because of the closure of the car park next to the Methodist Church which had been used in the past. She advised that a visit to the Chantry Centre had been undertaken by Officers and although there was a 23 hour free car park nearby it was on a very steep incline which would make it difficult for

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 people to be able to access the polling station independently especially for wheel chair users. She confirmed that the Tabernacle was also considered as a polling station but the parking provision was also not suitable and so they were recommending that the polling station should remain at the Methodist Church. There was carparks nearby at the Pulse and Sainsburys which had flat and level access to the polling station.

Proposed by Councillor Braun and seconded by Councillor Bennett.

Councillor Bennett stated that it was important to make sure polling stations were accessible to as many people as possible and was in full support of the recommendations.

On being put to the vote, the Motion was carried unanimously.

- RESOLVED** **To**
- a) Approve the schedule of polling districts and polling places as listed in Appendix B;**
 - b) Authorise the Corporate Policy and Governance Manager to make necessary amendments to the register of electors; and**
 - c) Delegate authority to the (Acting) Returning Officer to approve alternative polling places in the event any polling place becomes unavailable or unsuitable.**

CL.052 Updates to the Constitution

The Corporate Director (Monitoring Officer) introduced the report and confirmed that the Constitution Working Group had met on 21 September 2023 to consider a number of proposed changes. Following discussions at the working group it was agreed to recommend the following to Council:

- Include an additional article at 2.7 to provide some clarity around Member Attendance and the 6 month rule as set out in section 85 of the Local Government Act 1972.
- Amend the way political balance and seats were allocated for Committees to allow seats to be offered to independent councillors.
- To increase the number of seats on the Audit and Standards Committee to help ensure quorum.
- To agree that Audit and Standards Committee should not be subject to the rules of political proportionality so that seats were available to Councillors who had an interest in the work of the Committee. This amendment would need to be subject to a nem con vote,

The Corporate Director, in response to a question from Councillor Turner, confirmed that the nem con vote would be required at the AGM meeting if they wished to allocate seats for Audit and Standards Committee not based on political balance. She also confirmed that this was the case at a number of other Councils.

Councillor Green asked why the increase in membership on the Audit and Standards Committee was proposed to take place from May 2024 and not immediately. The Corporate Director advised that they were struggling to get enough people and that it was therefore considered to be the most sensible option with the elections being held in May.

Councillor Studdert-Kennedy asked whether it would be better to increase the number of seats for Audit and Standards Committee to 11 immediately.

Councillor Turner asked for clarification as to how the seats would be allocated. The Corporate Director confirmed that they would calculate the political balance and have discussions with Group Leaders to see if they were able to fill their allocation of seats and would be able to move things around if they were unable to fill them.

Proposed by Councillor Studdert-Kennedy and seconded by Councillor Green.

Councillor Studdert-Kennedy proposed an amendment to the decision box, he proposed a change to point 3 from 'May 2024' to 'with immediate effect' and added an additional point 5 to state 'agree that quorum for the Audit and Standards Committee remains at 5'

The proposer and seconder confirmed they were happy to accept the amendment.

Councillor Robinson requested that, due to the issues with quorum that the council had faced recently, that the Constitution Working Group be tasked with considering deputies so that if Councillors were not able to attend meetings their deputies could attend instead.

Councillor Green encouraged Members to support the changes.

Councillor Studdert-Kennedy provided reassurance that the reason he suggested the amendment was because 2 meetings had been cancelled in quick succession and he could not guarantee that they would have the necessary attendance at the next 2 meetings.

It was agreed to take a vote on each point separately.

On being put to the vote, the Motion was carried.

RESOLVED

To:

- 1. note the position regarding members attendance and agrees that the wording in paragraph 2.3 of this report is added to Article 2 of the Constitution;**
- 2. agree to adopt the updated process for the allocation of seats on committees as set out in paragraph 3, with effect from May 2024;**
- 3. agree that, with immediate effect the number of seats on the Audit and Standards Committee shall increase by two, to a total of 11 members**
- 4. agree at the Annual General Meeting in May 2024 Council are asked to agree that that Audit and Standards Committee should not be subject to the rules of political proportionality, noting that this will need to be the subject of a nem con vote to become effective.**
- 5. Agree that quorum for the Audit and Standards Committee remains at 5.**

The meeting closed at 11.01 pm

Chair

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COUNCIL

Thursday, 25 January 2024

7.00 - 9.40 pm

Council Chamber

Minutes

Membership

Councillor Doina Cornell (Chair)

Councillor Beki Aldam
* Councillor Paula Baker
Councillor Martin Baxendale
Councillor Natalie Bennett
Councillor Catherine Braun
* Councillor Chris Brine
Councillor Martin Brown
Councillor Gordon Craig
* Councillor Kate Crews
* Councillor Laurie Davies
Councillor Stephen Davies
* Councillor Katrina Davis
Councillor Jonathan Edmunds
Councillor Christopher Evans
Councillor Helen Fenton
Councillor Colin Fryer
Councillor Victoria Gray
Councillor Lindsey Green
Councillor Trevor Hall
Councillor Jessie Hoskin
Councillor Nicholas Housden
Councillor Nick Hurst
Councillor Steve Hynd
Councillor George James
Councillor Julie Job
*Absent

Vacancy (Vice-Chair)

Councillor Christopher Jockel
Councillor John Jones
Councillor Haydn Jones
Councillor Robin Layfield
Councillor Gary Luff
Councillor Jenny Miles
Councillor Dave Mossman
Councillor Gill Oxley
Councillor Loraine Patrick
* Councillor Martin Percy
Councillor Keith Pearson
Councillor Nigel Prenter
Councillor Steve Robinson
Councillor Mattie Ross
Councillor Mark Ryder
* Councillor Lucas Schoemaker
Councillor Ashley Smith
Councillor Nigel Studdert-Kennedy
Councillor Haydn Sutton
Councillor Brian Tipper
Councillor Ken Tucker
Councillor Chloe Turner
Councillor Tricia Watson
Councillor Rich Wilsher

Officers in Attendance

Chief Executive
Corporate Director (Monitoring Officer)
Democratic Services & Elections Manager

Strategic Director of Place
Interim Planning Strategy Manager
Strategic Director of Resources

CL.053

Apologies

Apologies for absence were received from Councillors Baker, Brine, Crews, Laurie Davies, Katrina Davis, Percy and Schoemaker.

CL.054

Declaration of Interests

Council
Thursday, 25 January 2024

Appendix

There were none.

CL.055 Briefing on the current status of the draft Stroud District Local Plan

The Chair of Environment Committee, Councillor Turner, introduced the update on the Local Plan and advised Members that the Local Plan was currently going through the planning inspectorate process and therefore there were no decisions being asked of Council at that time.

She provided an extensive history on the creation of the local plan and highlighted the following key points:

- In September 2017, the Environment Committee approved a timetable for the local plan review and approved an issues and options paper for public consultation.
- In October 2018, the Environment Committee approved an emerging strategy for further public consultation.
- In 2019 the Environment Committee approved a draft local plan for further public consultation.
- In October 2020 a final additional housing options document was approved by the Environment Committee for public consultation.
- Consultation had been carried out in stages from the start of the plan making process. The first three consultation stages had involved public exhibitions meetings with town and parish councils, key stakeholders and hard to reach groups. The informal consultation for the additional housing options document took place during the Covid-19 pandemic and as such was an online process. All of the documents relating to the consultations were available in the examination library.
- In April 2021, the Environment Committee resolved to recommend to council the formal submission of the draft local plan. On 29 April 2021, the Council resolved to approve the draft local plan for publication. This was followed by an 8-week formal consultation process in accordance with Regulation 19.
- In October 21, the draft plan was submitted to the Inspectors however it had taken a couple of years before the inspectors were appointed and the hearings began in March 2023.
- During the summer break in August 2023 the Inspectors wrote to the Council setting out concerns with specific areas of soundness around 3 key issues:
 1. The strategic road network, specifically motorway junctions 12 and 14.
 2. Provision of the pedestrian and cycle bridge over the motorway at site PS37 (Wisloe) on the grounds of viability and deliverability.
 3. Public transport aspects in relation to site PS36 (Sharpness).
- Since the initial letter, the Council had worked with key stakeholders, including the County Council, South Gloucestershire Council and National Highways to address the soundness concerns and in particular the concern in relation to the strategic road network. The Council had requested a six month pause in order to work with partners to address the concerns.
- The Inspectors were currently considering the request, the council worked with partners to produce a joint action plan which had been submitted to the Inspectors on the 29 November 2023.
- The Inspectors responded in a letter dated 18 December 2023 advising that they were still considering the request for a six month pause and requested further clarification regarding some of the actions. The Council responded to this letter by the deadline of the 19 January 2024 and was currently waiting permission from the Inspectors to publish the response.

Councillor Turner drew Members attention to the Frequently Asked Questions which had been published on the website and highlighted sections 2.6, 2.7, 2.8 and 2.10 of the report. She confirmed that they were waiting for the Inspectors to consider the request for a six month pause following the councils production of the joint action plan and response to further questions. She believed that this would be the most pragmatic way forward to address concerns raised by the Inspector whilst ensuring the delivery of the local plan.

Councillor Pearson expressed his frustration that the response submitted to the Inspectors on the 19 January 2024 had not been shared with Councillors and believed that elected representatives should have had access to the information. The Chair of Environment Committee, Councillor Turner, confirmed that the published briefing paper advised that the council had aimed to respond by the 19 January. Therefore there should have been an expectation that the council would meet the deadline and update all Members at the Council meeting. She reminded Members that the Council was not permitted to publish the response in any form until they had received permission from the inspectors via the Programme Officer but would do so as soon as they were able.

Councillor Pearson asked for clarification as to whether elected representatives and Councillors of Stroud District Council were no longer trusted with information under embargo. The Leader, Councillor Braun, advised that all Group Leaders including the Opposition Group Leaders had received a monthly briefing from Council Officers on the progress of the local plan examination and therefore although they were unable to publish information they had ensured that the process was transparent and all Members could be updated through their group leaders on progress.

Councillor Pearson suggested that providing information to elected representatives did not count as publishing the information. The Chief Executive advised that it was extremely difficult whilst the plan was going through examination as all information was the property of the inspectors at that point and therefore the Council didn't have permission to do anything but to work to the inspectors requests but they had tried to keep Members up to date with regular updates to the Group Leaders.

Councillor H Jones asked a procedural question about whether the Council had permission to publish the FAQ responses on the examination library. Councillor Jones also raised concerns with the information provided and stated that Councillors and members of the public relied on receiving accurate, informative, unbiased, factual information which he didn't believe had been included in the report or the FAQs. He also stated that it was important to get context regarding the 3 councils that it was advised had been warned by government not to withdraw their plans, he stated that 2 of the 3 councils hadn't reached examination in public and 1 council had requested to withdraw their plan because they had a change of political control. He queried why a comparison had been drawn with those councils when the inspector had clearly suggested to the council to withdraw its plan. The Chair of Environment Committee advised that she didn't see the distinction however advised that she believed it was worse because the Council was further down the line. The Chief Executive advised that the report had attempted to provide context on government thinking on local plans including the changes to the National Planning Policy Framework (NPPF) and the series of Councils who had tried to withdraw their local plans and the government responses. The Chief Executive advised that Erewash had just started their examination and West Berkshires plan had been submitted for examination but hearings had not yet commenced. Spelthorne were midway through their examination which the inspector had suspended because they were waiting for publication of the NPPF however the government intervened before the Council were able to withdraw it. She advised that it was important that councillors understood the risks and the fact that the government could

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intervene if they tried to withdraw their local plan. The Interim Planning Strategy Manager advised that the FAQ document had not been published on the examination library but were published on a different webpage.

Councillor H Jones referenced question E on page 14 of the FAQ document which referred to the number of homes proposed in the draft local plan and stated that the answer provided was incorrect as there was a 29% buffer compared to 9% in the previous plan. The Chair of Environment Committee advised that in matter 3 housing need and requirement had already been examined by the Inspectors and no modifications had been suggested. The Interim Planning Strategy Manager advised that he couldn't provide information regarding the previous plan and that he couldn't provide any further clarification than was already set out in the report.

Councillor H Jones asked a final question regarding Junction 14 of the M5 which South Gloucestershire Council had made clear that due to unsustainable transport patterns and the fact that there was no money set aside in advanced government funding that they thought it would be undeliverable and therefore would make their plan unsound. He queried why they had come to this conclusion whilst Stroud District Councils local plan still included a reliance on Junction 14. The Chair of Environment Committee referred Councillor H Jones to questions H and J in the FAQ document and advised that the infrastructure that supported the District wasn't necessarily inside the District boundaries and therefore they had decided to step forward as a sponsor so they could focus on what the communities of the Stroud District needed. The Chief Executive advised that Junction 14 of the M5 was in the previous South Gloucestershire Local Plan which was current at the time that SDCs plan was submitted. She confirmed that if developments were forthcoming at Oldbury and Berkeley on the former nuclear power sites then Junction 14 would have to be upgraded. She advised that Junction 14 was important for some of the sites contained within the SDC Local Plan and therefore they would need to look at how to progress the work if needed. She provided reassurance that if SDC were to begin the preparatory work for improvements to the junction then as the budgetary requirements were not set out in existing plans it would need to be the subject of a report to Full Council where Members would have the opportunity to vote on the matter. She further confirmed that SDC were still in conversation with both South Gloucestershire Council and National Highways.

Councillor Tipper asked whether the Conservative Group had been deprived of relevant information on the progress of the Local Plan. The Chair of Environment Committee advised that every single piece of information had been published in the examination library, she confirmed that by its nature the local plan process was public. She referred Members to the briefing they had received, the Strategic Planning Advisory Board which Members were apart of and the updates provided to Group Leaders. She advised that they were currently at the mercy of the inspectors and that they were awaiting their decision.

Councillor Tipper queried what consultation SDC had undertaken other than in February 2023 with regards to infrastructure. The Chair of Environment Committee made reference to her earlier introduction of the item regarding the four informal processes for consultation and the formal process which had been undertaken and confirmed that the infrastructure delivery plan was one of the key evidence-based documents used in the plan making process.

Councillor Tipper asked how many applications the District Council had fought in the last 10 years against planning applications by developers. The Chief Executive advised that anybody who had planning permission refused could make an appeal to the Planning

Inspectorate and there would have been a considerable number over the last 10 years. She advised that if Councillor Tipper wanted the exact number of appeals that the Council had been involved in during the last 10 years they would be able to provide a written response.

Councillor Patrick asked for confirmation that the Council was speaking to Gloucestershire Integrated Care Board regarding the primary care for the 4000 new homes proposed in sites PS24, PS25 and PS37 in addition to those in Box Road. The Interim Planning Strategy Managed advised that they would provide an answer outside of the meeting.

Councillor Hurst asked whether the Administration accepted that making the plan sound would require the cooperation and resource input of agencies that were outside SDCs control in terms of money, delivery and time scale. He raised concerns with the timescale for the delivery of motorway junction improvements which he believed damaged the plausibility of the local plan. The Chair of Environment Committee confirmed that they accepted the fact that the delivery of the strategic road network was outside of their control but that this should not stop authorities being able to produce their local plans. She advised that the Inspectors had asked SDC to work with stakeholders to produce the joint action plan and the inspectors responses had become increasingly encouraging.

Councillor S Davies asked whether they believed it was credible that National Highways would spend half a billion pounds on 2 motorway junctions that were 12 miles apart. The Chair of Environment Committee referred Councillor S Davies to page 17 of the FAQ document. She advised that the M5 junctions 12 and 14 were an issue which would continue to impact the residents of Stroud.

Councillor S Davies asked whether the budget which would be considered by Strategy and Resources later that month would commit to defend every single appeal that was made when speculative planning applications were refused because SDC didn't have an adopted local plan. The Chair of Environment Committee advised that they were working constructively with the Inspectors who had indicated that they were pleased with the progress and the joint working with partners. She stated that they needed to continue to do what was asked of the Council under the NPPF and government guidelines to progress the Local Plan. She advised that she didn't believe it would be correct to include budget for something where they didn't have any knowledge of what would happen next.

Councillor Davies queried the consultation undertaken given that in a written response had confirmed that there were only 2 changes made as a result of the consultation which was not value for money. The Chair of Environment Committee advised that the Local Plan making process was an evidence based process which had to operate under the guidelines provided by the NPPF. She confirmed that much of the consultation undertaken was to confirm that the plan was sound and legally compliant. She stated that due to the constraints for planning in the District and the housing and employment land targets the consultation enabled the Council to hear views but they would not always be able to satisfy everyone's requirements. She referred Members to the examination library where you could see every consultation response and the reasons why it was or was not acted upon.

Councillor Craig asked whether the Council, following discussions with South Gloucestershire and Gloucestershire County Council, had added the £175k and £200k to the budget to cover the commitment in bringing forward a development plan for the 2 motorway junctions. The Chair of Environment Committee referred to the Chief Executives earlier response that if a sum of money was required to sponsor Junction 14 then it would need to be brought as a separate report to Council. She further referred Members to the

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response to the FAQ questions H and J. The S151 Officer confirmed that there was nothing specific in the budget at the current time but as any work progressed any funding needed to support the joint partnership working would come forward to Council in budget proposals.

Councillor Craig asked what residents would think of the Council spending £175k of SDCs tax payers money in South Gloucestershire. The Chair of Environment Committee advised that it was a very key piece of infrastructure for this district, and although it was just outside the District they couldn't ignore difficult problems. She stated that if they were the first council to need the junction improvements to ensure their Local Plan could be delivered then they may need to help fund the initial feasibility work.

Councillor Studdert-Kennedy asked when the FAQ document had been first produced. The Interim Planning Strategy Manager advised that they had been compiling the question response over a large time period as and when they had thought of them, he also confirmed that they had received some questions from the MP which had fed into the FAQ document at the end of the previous week. Councillor Studdert-Kennedy advised that it would have been more helpful for Members if the FAQ document had been available a few days earlier as the information within the document would have been extremely useful to those not familiar with the history. Councillor Studdert-Kennedy also queried the date of the meeting which he believed had been set without any flexibility or consideration of when information would be available. The Chief Executive reminded Members that the Inspectors had set a deadline to respond by the 19 January 2024 and therefore the Planning Strategy Team needed to prioritise the response, furthermore due to changes to the NPPF the team needed to review all of the responses to the FAQ document to ensure that the answers were correct. She also advised that when a request for an extraordinary meeting was made they did their best to accommodate the meeting as soon as practicable to do so but would also be guided by the Chairs availability.

Councillor Studdert-Kennedy suggested that a conversation between Officers and the Councillors who requested the meeting could have resulted in the meeting being postponed to a better time. He asked whether any of the councils instructed by government not to withdraw their local plan had been elected upon their proposals to withdraw the local plan. The Chief Executive advised that she wasn't sure she was the right person to comment on issues of local democracy but agreed that it raised some interesting questions and that she was not entirely comfortable with the governments intervention in local democracy.

Councillor Hurst asked how much more public money could be expected to put into the local plan process given that to date the figure was upwards of £600k and possibly as much as £800k and the inspector could declare the draft plan unsound. The Chair of Environment Committee advised that the amount spent to date was completely comparable with other councils in the same process apart from any additional cost associated with being appointed two inspectors rather than one. The Chief Executive advised that the evidence base for the preparation of the local plan was a considerable cost and that they had asked questions of the Planning Inspectorate regarding the cost of two inspectors. She confirmed that the costs were not unusual compared to other Councils.

Councillor Evans stated that National Highways had not accepted SDCs position that development in Cam would not have a significant impact on Junction 14 of the M5 and asked whether the proposed housing allocation numbers for site PS24 could be reduced to 700 as was originally proposed in November 2019. The Chair of Environment Committee

advised that any modifications to emerge from the process would be requested by the inspectors, modifications that they had already indicated could be found in the examination library. The Interim Planning Strategy Manager advised that National Highways had not asked SDC to reduce that site in terms of numbers on highways grounds and confirmed they were working with them to assess the capacity of the junctions before improvements were required at Junction 12.

Councillor Evans referred to a report from the Engine Hub which had been produced for Cam Parish Council on employment in Cam, Dursley and Uley. The report identified that 56% of businesses in Cam employed only one person and the great majority of businesses in Cam, Uley and Dursley employed 5 people or fewer. He asked why SDC therefore considered Cam to be a major employment centre suitable for large scale development. The Interim Planning Strategy Manager confirmed that the evidence base for the local plan clearly set out the evidence that had been used. He further advised that there were a number of employment sites that would be coming forward in cam along the Box Road development.

In response to Councillor Evans, the Interim Planning Strategy Manager confirmed that the employment sites in Cam Box Road had recently been marketed.

Councillor Patrick asked how SDC could justify funding projects outside of the District when Members struggled to find funding for the many issues that faced residents and tenants. The Chair of Environment Committee advised that they would not normally seek to fund something outside of the District however they should not ignore the difficult issues. She advised that with strategic road networks the junctions would not always be in line with district boundaries and therefore they would potentially need to consider funding things they normally wouldn't to ensure they are able to progress towards a sound plan.

Councillor Housden advised that the Council could decide at the meeting to withdraw the Local Plan and advised that the responses they had received were not true. He asked whether SDC should withdraw the Local Plan given that it would require the council to spend £175k somewhere else, that it would require half a billion pounds of highways funding and that the inspectors had recommended withdrawal. The Chair of Environment Committee highlighted the response to question 20 contained in the FAQ document and read it aloud.

Councillor Housden asked whether the Chair would acknowledge that the Inspector asked SDC to consider withdrawing the local plan. The Chair of Environment Committee confirmed that the possibility was raised in their first correspondence but that it wasn't a requirement to withdraw the plan. Councillor Housden pressed the Chair for a yes or no response to his question. The Chair of Environment Committee confirmed that she had already answered his question and advised that the letter from the Inspectors was published on the examination library.

In response to Councillor Ryder, the Chief Executive reminded Members that the site was the subject of a live planning application and therefore would not be appropriate to discuss in the Chamber at that time.

Councillor Ryder asked whether the Council had a mandate to take the plan through to submission at any cost and how the Council could account for the undocumented costs that would be coming down the line which had not been included as part of any budget. Councillor Turner advised that nothing had happened to withdraw the original mandate from the Councils April 2021 decision to submit the draft plan for examination. She advised

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that if they were to withdraw the plan they would likely see a duplication of the costs incurred to date and they would still need to resolve the problems of the strategic road network. She advised that any new costs arising from the consideration of paying for the feasibility studies around Junction 14 would be considered by Council and therefore the mandate would be renewed if Council agreed to proceed.

Councillor Ryder asked whether Gloucester City Council had called on SDC to help with their housing targets. The Interim Planning Strategy Manager confirmed that they hadn't at this stage and this was raised by the Inspector at the hearing session, he advised that it was currently safeguarded land and not an allocated site.

In response to Councillor Green, the Chair of Environment Committee confirmed that she cared very deeply about communities which was the reason she had become a Councillor. She advised that this was not a popularity process and that it was about gathering evidence and complying with regulations. She stated that Councillors, as representatives of their communities, had been consulted with throughout the process.

Councillor Green advised that she believed that the report contained language that was being used to influence emotion and that she had raised the issue with the Monitoring Officer and was waiting to receive a response. Councillor Turner advised that it was a briefing report written by Officers and was not intended to be emotive in anyway but a simple statement of the facts of the inspection process thus far. The Monitoring Officer confirmed that the role of officers was to provide the facts and evidence in a report and that she believed the report written was factual. She confirmed that she had acknowledged, in her response to Councillor Green, that there was a paragraph included that referenced the letter which could have been slightly more balanced but on the whole she believed the report to be fair and balanced.

Councillor Gray advised that she was asking the following questions as a representative of Cam East. She asked whether SDC would commit to publishing all of the email correspondence regarding the local plan since August 2023 between SDC, South Gloucestershire Council and National Highways. The Chair of Environment Committee asked for clarification as to the point of the exercise which she believed would be monumental. Councillor Gray advised that the report and FAQs did not highlight any evidence as to the discussions had and how they reached decisions that were laid out in the report. She advised that residents have said they were confused and that it would be helpful for email correspondence to be sent even to SDC Members so that people can understand what discussions were being had with the consultees and where the decisions and budgetary requirements were coming from. The Chief Executive asked whether a Freedom of Information Request was being made. Councillor Gray advised that was due to be her next question but they wanted to ensure transparency of the Council but they did want to submit an Freedom of Interest (FOI). The Chief Executive advised that they could submit an FOI in writing at anytime and confirmed that they had tried to capture the discussions held with partners but thought that releasing every bit of correspondence would take a lot of time for people to try and make sense of due to its technical nature. She advised that if they were able to further understand the issues they wanted clarification on they could try and help.

Councillor Sutton referred Members to section 3.11 and queried how housing could enhance the local environment. The Chair of Environment Committee informed Members that housing was only one aspect that the plan dealt with and there were a range of separate environmental policies that had been included, housing itself would not enhance

the local environment but other objectives such as high environmental standards, green space, recreational facilities would help to deliver sustainable communities.

Councillor Green asked what the next steps would be if the plan failed. The Chair of Environment Committee advised that if the plan failed they would need to start again which would probably require them to refresh the evidence base, they would need to consider the new NPPF guidelines and that they may have to wait a period of time before the plan could go through examination.

The Chair asked members if they wished to continue the meeting given that the time was approaching 9pm and in accordance with the Councils' Constitution, members would need to vote in order to continue the meeting.

After being put to a vote, the Motion was carried.

RESOLVED To continue the meeting beyond 9pm.

Proposed by Councillor Turner and Seconded by Councillor Braun

Councillor Braun stated that she believed that the Local Plan was one of the most important issues for Councillors as it was about creating communities. She advised that they wanted to be in control of where development happened and didn't want to be subject to speculative development. She expressed frustration that the housing targets were set nationally and no flexibility was provided. She highlighted the issues other local authorities had faced including Tewkesbury Borough Council losing planning appeals.

Councillor Pearson queried how many District or Borough Councils had contributed taxpayers funds to the development of the national motorways network and raised concerns about the Council considering this. He also raised concerns regarding the allocation of housing included in the Local Plan which was 29% above what was needed and believed that this had caused further issues.

Councillor Davies stated that they had been misled on a number of issues including:

- that they did not have an option to withdraw the plan a
- that the Opposition Group Leader had been provided with information as they had not seen the letter sent on the 19 January
- that consultation had taken place with partners as Gloucestershire County Council had asked in front of the Inspectors why SDC hadn't produced the plan around existing infrastructure.

He suggested that SDC could already be 5 months into rewriting the plan which was necessary and important to ensure we were protected from bad development. He also advised that the updated NPPF included higher standards of environmental control therefore a new Local Plan would have a higher control over climate change than they would have with the current plan.

Councillor Studdert-Kennedy drew Members attention to the letter dated 18 December including paragraph 5 and 6 on page 2 and paragraph 15 on page 3. He suggested that the Council needed to think ahead rather than wait for an axe to fall, as in his view there was only a slim chance of the Local Plan being accepted.

Councillor H Jones advised that South Gloucestershire also had similar issues with their local plan regarding excessive numbers and that when the Liberal Democrat group took control, they kept most of the work which had been undertaken but removed the massive

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margin over what was required to be delivered. He read out a quote from the South Gloucestershire Cabinet Member for Planning. He advised that SDC should have favoured dispersal when developing the Local Plan.

Councillor Green advised that she had been part of a discussion about a lack of affordable homes in rural areas and for seasonal work e.g. farming. She stated that the Local Plan did nothing to help with the problems rural businesses in the Stroud District had and that a policy of dispersal would have helped.

Councillor Tipper raised concerns with the issues they had in Cam regarding housing and planning appeals, he stated that Cam was no longer recognisable and wasn't being protected.

Councillor Bennett advised that she wasn't a Councillor at the time decisions were made about the Local Plan but had watched the meeting and had looked at the evidence. She advised that she believed they had favoured a hybrid policy over dispersal. She didn't believe that the plan should be withdrawn as she felt the outcomes would be the same if they were to start again due to the planning constraints the District had.

Councillor Aldam advised that the motorway junctions would be a consideration regardless of where houses were built in the District. She highlighted the issue with the loss of approximately 1,500 bus routes in England since 2021 which would contribute to problems with motorways. She stated that the Local Plan was more than a plan for where SDC wanted to put houses but enabled communities to hold developers to account and helped to ensure high quality developments for all local communities including intergenerational outdoor play spaces.

Councillor Hurst expressed his sympathies to the current administration who were not in power when Local Plan decisions were made and therefore didn't have the chance to have a fundamental input into the processes which delivered this current strategy. He stated that the costs to rewrite the plan should be factored into forward thinking with the ongoing budget situation.

Councillor Evans stated that the fact that the discussion was largely centred around motorway junctions, told them that people were still dependent on their cars. It was therefore essential that infrastructure was put in place to match where houses would be built. He stated that people needed jobs and that it was a shame houses were not being built where there was already employment to stop the growth of commuter villages like Cam getting bigger.

Councillor Hall stated that they had to go forward with the draft Local Plan and they had to meet the government targets for housing. He also raised concerns with what would happen should SDC not have a local plan in place.

Councillor Ross advised that she believed that everybody had the right to a decent home and that the local plan should be supported so that speculative housing without decent play areas did not come to fruition.

Councillor Mossman didn't accept that there was nothing that could be done and advised that they had put forward many alternative sites to the one at Wisloe and suggested that they should reconsider the sites including sites designated for Gloucester and concentrate on housing impacting junction 12 rather than junction 12 and 14.

Councillor Patrick advised that the current Local Plan didn't seem to do much to stop developers and highlighted issues with Littlecombe and Box Road.

Councillor Robinson echoed points raised by Councillor Ross and stated that the District needed houses for its residents and that they needed a Local Plan in place to ensure they were able to stand up to speculative development and developers.

Councillor Housden advised that there were 2 options, either to do nothing and wait until the Inspectors come to a decision or withdraw the plan. He advised that if they waited it was likely that they would have to start a new plan anyway.

Councillor J Jones raised an observation about consultation with Parish and Town Councils and whether it was taken into consideration as he believed many of them would have favoured dispersal around the District.

Councillor Turner advised that they were focused on doing the best and delivering the best possible plan for the District and its communities. She thanked Officers for the work put in to produce the briefing report and the frequently asked questions and their ongoing work with partners.

On being put to the vote, the Motion was carried with 27 votes in favour, 8 against and 8 abstentions.

Councillor Pearson paid tribute to Councillor Turner for her perseverance and stamina throughout the meeting.

RESOLVED **To note this Report. As the draft Local Plan is currently at Examination in Public, this report is for briefing purposes only to update Members on its current status.**

The meeting closed at 9.40 pm

Chair

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STROUD DISTRICT COUNCIL

COUNCIL

22 FEBRUARY 2024

Report Title	Treasury Management Strategy, Annual Investment Strategy And Minimum Revenue Provision Policy Statement 2024/25
Purpose of Report	<p>This report outlines the Council's prudential indicators for 2024/25 – 2026/27 and sets out the treasury strategy for this period. It fulfils three key reports required by the Local Government Act 2003:</p> <ul style="list-style-type: none"> • reporting prudential indicators required by the CIPFA Prudential Code for Capital Finance in Local Authorities; • a treasury management strategy in accordance with the CIPFA Code of Practice on Treasury Management; • an investment strategy in accordance with the DLUHC investment guidance. <p>It also fulfils the statutory duty to approve a minimum revenue policy (MRP) statement for 2024/25.</p>
Decision(s)	<p>Council RESOLVES to:</p> <ul style="list-style-type: none"> a) adopt the prudential indicators and limits for 2024/25 to 2026/27; b) approve the Treasury Management Strategy 2024/25, and the treasury prudential indicators; c) approve the Investment Strategy 2024/25, and the detailed criteria for specified and non-specified investments; and d) approve the MRP Statement 2024/25 e) approve the Ethical Investment Policy <p>As recommended by the Audit and Standards Committee</p>
Consultation and Feedback	Link Asset Services (LAS).
Report Author	Graham Bailey, Principal Accountant Tel: 01453 754133 E-mail: graham.bailey@stroud.gov.uk
Options	Full Council is required to adopt the prudential indicators and approve the annual treasury management strategy. These are largely determined by the Council's revenue and capital budget decisions when setting the 2024/25 Council Tax, Housing rent levels and the capital programme.
Background Papers	CIPFA Treasury management in the public services – code of practice and cross-sectoral guidance notes 2021 CIPFA The Prudential Code for capital finance in local authorities 2021
Appendices	<ul style="list-style-type: none"> A. Investments as at 31 December 2023 B. Explanation of Prudential Indicators C. Economic Background D. Treasury Management Scheme of Delegation E. Ethical Investment Policy F. Liability Benchmark

Implications (further details at the end of the report)	Financial	Legal	Equality	Environmental
	Yes	Yes	Yes	Yes

Discussion

1. Under the Local Government Act 2003 (the Act) and supporting regulations the Council is required to “have regard to” the Chartered Institute of Public Finance and Accountancy (CIPFA) 2021 Prudential Code and the CIPFA 2021 Treasury Management Code of Practice to set Prudential and Treasury Indicators for the next three years to ensure that the Council’s capital investment plans are affordable, prudent and sustainable.
2. Council is required to approve an Annual Treasury Management Strategy Statement for borrowing, and an Investment Strategy which sets out the Council’s policies for managing its investments and for giving priority to security and liquidity of investments.
3. There is also a statutory duty to approve a Minimum Revenue Provision (MRP) Policy Statement for the year 2024-25.
4. CIPFA Code of Practice on Treasury Management requires the Council to maintain a Treasury Management Manual, which is reviewed annually. This manual is a record of internal procedures and operational guidance, as such it is not subject to approval by Members. The manual incorporates the following documentation relating to Treasury management:
 - Treasury Management Policy Statement. This is reviewed annually.
 - Treasury Management Practices (TMP) – Main Principles. There are 12 practices which set out the manner in which this Council will seek to achieve its treasury management policies and objectives and how it will manage and control those activities. These are reviewed annually.
 - Treasury Management Practices – Schedules. These schedules set out the details of how the TMPs are put into effect by this Council. This document is revised annually to include the latest detailed procedures.
 - Counterparty Lending List and lending criteria. The list used by the Council is provided by Link Asset Services (LAS), the Council’s treasury advisors. A new list is provided weekly and there are daily updates by email of any changes to ratings.
5. Other CIPFA requirements are:
 - a Mid-Year Report and an Annual Report summarising activities during the previous year, as well as quarterly reports;
 - a Capital Strategy;
 - reporting on any commercial or service investments. It should be noted that this Council only has Treasury investments which arise from the cash flows of the authority.
 - delegation by the Council of responsibilities for implementing and monitoring treasury management policies and practices and for the execution and administration of treasury management decisions. At this Council, delegation is to the Section 151 officer;
 - delegation by the Council of the role of scrutiny of treasury management reports and strategy to a specific named body. For this Council the delegated body is the Audit and Standards Committee.

Treasury Management Strategy Statement, Annual Investment Strategy and Minimum Revenue Provision Statement 2024/25

1. INTRODUCTION

- 1.1 The Act and supporting regulations require the Council to 'have regard to' the CIPFA Prudential Code and to set Prudential Indicators for at least the next three years to ensure that the Council's capital investment plans are affordable, prudent and sustainable.
- 1.2 The Act therefore requires the Council to set out its treasury strategy for borrowing and to prepare an Annual Investment Strategy (as required by Investment Guidance issued subsequent to the Act). This sets out the Council's policies for managing its investments and for giving priority to the security and liquidity of those investments.
- 1.3 The 2024/25 strategy for the following aspects of the treasury management function is based upon treasury officers' views on interest rates, supplemented with market forecasts provided by the Council's treasury advisor, LAS. The strategy covers two main areas:

Capital Issues

- the capital expenditure plans and the associated prudential indicators;
- the minimum revenue provision (MRP) policy.

Treasury Management Issues

- treasury indicators which limit treasury risk;
 - current treasury position;
 - borrowing requirement;
 - prospects for interest rates;
 - borrowing strategy;
 - policy on borrowing in advance of need;
 - investment strategy;
 - creditworthiness policy;
 - policy on use of external service providers;
 - ethical investment policy
 - miscellaneous treasury issues.
- 1.4 It is a statutory requirement under Section 33 of the Local Government Finance Act 1992, for the Council to produce a balanced budget. In particular, Section 32 requires a local authority to calculate its budget requirement for each financial year to include the revenue costs that flow from capital financing decisions. Meaning that increases in capital expenditure must be limited to a level whereby increases in charges to revenue from:
- increases in interest charges and minimum revenue provision caused by increased borrowing to finance additional capital expenditure, and
 - any increases in running costs from new capital projects are limited to a level which is affordable for the foreseeable future.

2. CAPITAL PRUDENTIAL INDICATORS FOR 2024/25 TO 2026/27

- 2.1 Capital expenditure plans are a key driver of treasury management activity. There are prudential indicators that focus on the Council's capital spending plans.
- 2.2 The first prudential indicator is a summary of the Council's capital expenditure plans, shown in Table 1.

Table 1: Capital Expenditure

Capital Expenditure	2022/23 £000 Actual	2023/24 £000 Estimate	2024/25 £000 Estimate	2025/26 £000 Estimate	2026/27 £000 Estimate
Community Services	208	5,557	100	-	-
Environment	3,279	6,648	8,127	6,432	4,618
Housing General Fund	1,251	3,190	5,855	765	765
Strategy & Resources	1,975	573	961	505	3,157
General Fund	6,713	15,968	15,043	7,702	8,540
HRA	9,720	21,620	18,310	37,605	18,730
Total	16,433	37,588	33,353	45,307	27,270

2.3 Any shortfall of resources to finance the capital programme results in a borrowing need as set out in Table 2 below.

Table 2: Capital Financing

Capital Expenditure	2022/23 £000 Actual	2023/24 £000 Estimate	2024/25 £000 Estimate	2025/26 £000 Estimate	2026/27 £000 Estimate
General Fund	6,713	15,968	15,043	7,702	8,540
HRA	9,720	21,620	18,310	37,605	18,730
Total	16,433	37,588	33,353	45,307	27,270
Financed by:					
Capital receipts	827	919	3,557	6,499	1,900
Capital grants	3,613	17,511	11,251	10,076	4,321
Capital reserves	8,830	11,772	7,427	7,988	7,174
Revenue	25	1,693	2,543	6,092	4,758
Net GF Financing Need for the year	2,538	1,855	4,184	49	3,822
Net HRA Financing Need for the year	600	3,838	4,391	14,603	5,295
Total Net Financing Need for the year	3,138	5,693	8,575	14,652	9,117

2.4 The second prudential indicator is the Council’s Capital Financing Requirement (CFR). The CFR is simply the total historic capital expenditure which has not yet been financed from either revenue or capital resources. It is the measure of the Council’s underlying borrowing need. Any newly planned unfinanced capital expenditure will increase the CFR.

2.5 The CFR projections below that are in line with approved capital budgets:

Table 3: The Council’s borrowing need (Capital Financing Requirement)

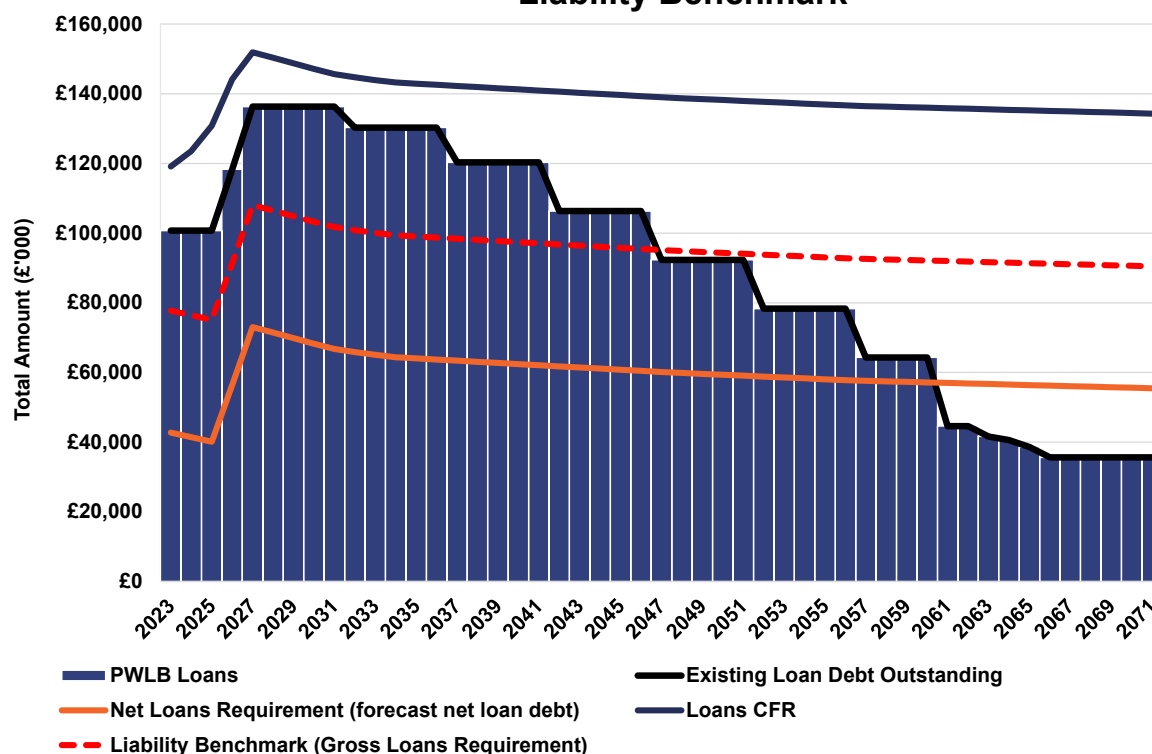
Capital Financing Requirement	2022/23 £000 Actual	2023/24 £000 Estimate	2024/25 £000 Estimate	2025/26 £000 Estimate	2026/27 £000 Estimate
CFR - General Fund	18,551	19,377	22,120	20,748	23,068
CFR - HRA	100,596	104,434	108,825	123,428	128,723
Total CFR	119,147	123,811	130,945	144,176	151,791
Movement in CFR	2,088	4,664	7,134	13,231	7,615

Movement in CFR represented by					
Net financing need for the year	3,138	5,693	8,575	14,652	9,117
Less MRP / VRP and other financing movements	-1,050	-1,029	-1,441	-1,421	-1,502
Movement in CFR	2,088	4,664	7,134	13,231	7,615

Liability Benchmark

- 2.6 This new prudential indicator was first introduced by CIPFA for inclusion in the 2023-24 strategy. It is showing the Council’s CFR together with the current and future borrowing of the Council and also current cash resources together with forecast cashflows arising from the medium-term financial plan.
- 2.7 The liability benchmark is CIPFA’s ideal borrowing position. The benchmark is allowing sufficient liquidity for day to day cash flow, but maximises internal borrowing and so limits counterparty risk. The chart below shows the Council’s liability benchmark. The aim is to get the columns of borrowing down to the level of the dotted line. The Council is above the line as a result of the long maturity dates on HRA self-financing borrowing. The chart shows how the gap is eliminated as those loans are repaid over time.
- 2.8 The benchmark can be split into General Fund and HRA. This is set out at Appendix F.

Liability Benchmark



Minimum Revenue Provision (MRP) Policy Statement 2024/25

- 2.9 The Council’s MRP policy statement for 2024/25 is in accordance with the main recommendations contained within the guidance issued by the Secretary of State under section 21(1A) of the Local Government Act 2003. MRP will be charged under Option 3 of the DLUHC guidance on General Fund borrowing. Option 3 is an MRP charge over a time period reasonably commensurate with the estimated useful life of a new asset.
- 2.10 There is no requirement to charge MRP to the HRA. However, since the introduction of Self-Financing the HRA is required to charge depreciation on its assets for financial years commencing April 2017. As a result, depreciation has been a real cost to the HRA from financial year 2017/18 onwards.
- 2.11 The HRA 30 year financial plan includes provision for the repayment of debt and an amount is transferred to an earmarked reserve each year. As at April 2023 this reserve was £2.9m. This earmarked reserve does not decrease the CFR but is available for the repayment of debt in future years. There is also £0.9m of VRP, which did decrease the CFR, that has been made in previous years.
- 2.12 The requirement for the General Fund to charge MRP began when the General Fund first undertook borrowing during financial year 2016/17. Since then, borrowing in respect of The Pulse fitness extension, Multi-Service contract vehicles, premises and equipment, Littlecombe Business Units, the Canal, Brimscombe redevelopment, water and air source heat pumps, appropriation of land to the General Fund from the HRA and purchase of Bath Place has resulted in a requirement to charge the General Fund with MRP, as a prudent provision for the repayment of that debt.
- 2.13 In 2024/25 IFRS16 will be implemented and this will have the effect of removing the current accounting distinction between finance and operating leases. As a result, some currently leased assets will come on to the balance sheet, but the impact is assessed as immaterial. The policy will be for these leased assets to be depreciated by the same amount as the MRP element of annual lease payments. MRP is the capital element of the annual lease payments, excluding interest and service elements which are revenue costs.
- 2.14 DLUHC is currently finalising a consultation on MRP regulation changes to address a perception that some local authorities are not adequately complying with the duty to make proper MRP charges to their revenue budgets. Any changes will take effect from 2024/25 at the earliest and are not expected to impact upon this Council.

Table 4: Core Funds and Expected Investments

Year end resources	2022/23 £m Actual	2023/24 £m Estimate	2024/25 £m Estimate	2025/26 £m Estimate	2026/27 £m Estimate
Fund balances / reserves	45.290	34.145	33.373	26.956	19.326
Capital receipts	14.073	13.184	12.295	11.300	10.527
Provisions	0.900	0.900	0.900	0.900	0.900
Other	0.000	0.500	0.500	0.500	0.500
Total Core funds	60.263	48.729	47.068	39.656	31.253
Working capital	13.062	5.000	2.000	2.000	2.000
Under (-) / over borrowing	-18.430	-23.094	-30.228	-25.885	-15.477
Expected investments	54.895	30.635	18.840	15.771	17.776

- 2.15 The application of resources (capital receipts, reserves etc.) to either finance capital expenditure or support the revenue budget will have an ongoing impact on investments unless resources are supplemented each year from new sources (asset sales etc.). Detailed in Table 4 above are estimates of the year-end balances for each resource and total cash flow balances.

Affordability of capital plans prudential indicators

- 2.16 A prudential indicator is required to assess the affordability of capital expenditure plans. This indicator provides an estimate of the impact of capital investment plans on the Council's overall finances. The Council is asked to approve the cost of capital expenditure plans as a ratio of the net revenue stream indicator shown in table 5.

Table 5: Ratio of financing costs to net revenue stream

	2022/23 Actual	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate
Non-HRA	0.48%	0.58%	0.52%	0.49%	0.80%
HRA	15.05%	13.92%	15.72%	17.54%	17.76%

3. BORROWING

- 3.1 Amongst the objectives of the treasury management function are ensuring that the Council's cash is managed in accordance with relevant professional codes and that sufficient cash is available at the right times to facilitate revenue and capital spending plans. Capital expenditure plans as set out in section 2 indicate if borrowing is required.
- 3.2 Table 6 shows the actual external debt, compared against the underlying capital borrowing need (the Capital Financing Requirement – CFR), highlighting any over or under borrowing.

Table 6: Gross Debt compared with Capital Financing Requirement (CFR)

	2022/23 £m Actual	2023/24 £m Estimate	2024/25 £m Estimate	2025/26 £m Estimate	2026/27 £m Estimate
External Debt					
Debt at 1 April	100.717	100.717	100.717	100.717	118.291
Expected change in debt	-	-	-	17.574	18.023
Other long term liabilities at 1 Apr	-	-	-	-	-
Actual Gross Debt at 31 March	100.717	100.717	100.717	118.291	136.314
Capital Financing Requirement	119.147	123.811	130.945	144.176	151.791
Under / (-) over borrowing	18.430	23.094	30.228	25.885	15.477

Borrowing Strategy

- 3.3 Currently the Council has £100.717m of external borrowing, compared with a Capital Financing Requirement (CFR) of £119.147m. This means that the capital borrowing need (the CFR) is greater than loan debt by £18.430m, which is the level of internal borrowing. The next borrowing to be repaid is £6m in March 2032.

- 3.4 There was a limit on HRA borrowing set by the Government in the Localism Act 2011 known as the HRA debt cap. This Council’s HRA debt cap was £95.742m. This cap was the absolute limit for HRA borrowing under the Prudential Code, even if the Council considered further borrowing was affordable by the HRA. This debt cap was removed in 2018.
- 3.5 HRA capital plans, as approved by Council, now include borrowing totalling £28.127m up to 2026/27. General Fund capital plans include borrowing of £9.910m up to 2026/27. The Section 151 officer will decide on the length and type of borrowing which may be required, as well as the optimum time to borrow in consultation with LAS, and take into account the latest projections for interest rates and other relevant factors including any benefits arising from internal borrowing.
- 3.6 At the end of 2024/25 there is an estimated internal borrowing position of £30.228m. Internal borrowing has been particularly beneficial because it reduced the financial impact of the differential between borrowing and investment interest rates and also minimised counterparty risk. This internally borrowed position is projected as continuing through the period to 2026/27. Although, with the MTFP forecasting the running down of balances, and changes in interest rate forecasts the Section 151 officer will keep this under review, and adjust the strategy as necessary in consultation with our Treasury advisers LAS.
- 3.7 Within the prudential indicators, there are key indicators to ensure that the Council operates its activities within well-defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2024/25 and the following two financial years. This allows some flexibility for limited early borrowing for future years, but ensures that borrowing is not for revenue purposes.
- 3.8 The Section 151 officer reports that the Council complied with this prudential indicator in the current year and does not expect any breaches up to and including financial year 2026/27. This view takes into account current commitments, existing plans, and the proposals in this year’s budget report.
- 3.9 There are two Treasury indicators set which limit external debt. The operational boundary is the limit that external debt should not normally exceed. If external debt were to exceed this figure then it should prompt an internal investigation to establish the reasons why the breach had occurred.

Table 7: Operational Boundary

Operational Boundary	2023/24 £m Estimate	2024/25 £m Estimate	2025/26 £m Estimate	2026/27 £m Estimate
Debt	134	140	154	161
Other Long Term Liabilities	-	-	-	-
Total	134	140	154	161

- 3.10 The Authorised Limit is set or revised by full Council, and must not be exceeded. It represents the level of debt that is unsustainable in the longer term. It is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control local government borrowing in total or for specific councils.
- 3.11 The Council is asked to approve the following Authorised Limit:

Table 8: Authorised Limit for External Debt

Authorised Limit	2023/24 £m Estimate	2024/25 £m Estimate	2025/26 £m Estimate	2026/27 £m Estimate
Debt	139	145	159	166
Other Long Term Liabilities	-	-	-	-
Total	139	145	159	166

3.12 Link Asset Services (LAS) are treasury advisers to the Council and part of their service is to assist the Council to formulate a view on interest rates. The following table gives the latest LAS forecast as at November 2023.

Table 9: Interest Rate Forecast

Month	Bank Rate	PWLB Borrowing Rates		
		5 year	25 year	50 year
Mar-24	5.25	4.9	5.3	5.1
Jun-24	5.25	4.8	5.1	4.9
Sep-24	5	4.7	4.9	4.7
Dec-24	4.5	4.4	4.7	4.5
Mar-25	4	4.2	4.5	4.3
Jun-25	3.5	4	4.3	4.1
Sep-25	3.25	3.8	4.2	4
Dec-25	3	3.7	4.1	3.9
Mar-26	3	3.6	4.1	3.9
Jun-26	3	3.5	4	3.8
Sep-26	3	3.5	4	3.8
Dec-26	3	3.5	4	3.8

Treasury management limits on activity

3.13 The purpose of treasury management limits is to restrain the activity of the treasury function within certain limits, thereby managing risk and reducing the impact of any adverse movement in interest rates. However, if these limits are set to be too restrictive they will impair the opportunities to reduce costs or improve performance. The maturity structure of borrowing limits is set out in Table 10. The gross limits are set to control the Council's exposure to large fixed rate sums falling due for refinancing at the same time. Upper and lower limits are set for each time period.

3.14 The Council is asked to approve the following treasury indicators and limits:

Table 10: Maturity structure of borrowing

Maturity structure of new fixed and variable rate borrowing during 2024/25	Upper Limit	Lower Limit
Under 12 months	25%	0%
12 months and within 24 months	50%	0%
24 months and within 5 years	75%	0%
5 years and within 10 years	100%	0%
10 years and above	100%	0%

Policy on borrowing in advance of need

- 3.15 The Council will not borrow more than, or in advance of, need purely in order to profit from the investment of the extra sums borrowed. Any decision to borrow in advance will be within approved Capital Financing Requirement estimates as required by the Prudential Code (see paragraph 3.7). Decisions to borrow will seek to ensure value for money and security of funds.
- 3.16 The Council will consider borrowing up to 12 months ahead of capital spend:
- If such capital spend is considered very likely to occur within 12 months;
 - treasury advisers demonstrate that rates are particularly low and likely to move higher within 12 months;
 - treasury advisers evaluate a net saving after assessing cost of carry;
 - a trigger rate(s) will be set by s151 officer in consultation with treasury advisers and treasury officers;
 - borrowing may be conducted in parcels – e.g. £4m could be split into 4 x £1m or 2 x £2m;
 - ensure the ongoing revenue liabilities created, and the implications for the future plans and budgets have been fully considered;
 - evaluate the economic and market factors that might influence the manner and timing of any decision to borrow;
 - consider the merits and demerits of alternative forms of funding;
 - consider the alternative interest rate bases available, the most appropriate periods to fund and repayment profiles to use.
- 3.17 The foregoing usual procedure will not prevent the Section 151 officer from forward borrowing to the fullest extent permitted by the Prudential Code, CFR for the current year plus the following two years, if extraordinary conditions arise in the short term to make such action in the interests of the authority.

Debt rescheduling

- 3.18 The Council has £100.7m of debt. The Section 151 officer will keep under review opportunities for debt rescheduling. Debt rescheduling will be reported to Council at the next meeting after it occurs.

4. ANNUAL INVESTMENT STRATEGY

Investment Policy

- 4.1 It is vital that the Council ensures that its investment balances are best utilised to help the overall financial position. Appendix A shows there is over £61m invested as at 31 December 2023. Improving average returns on the Council's investment portfolio has been and will remain a significant factor in improving the Council's financial sustainability. The Investment strategy is to broaden the range of longer term investments. During 2019/20 £10m of longer term investments were approved comprising £6m in property funds and £4m in multi-asset funds. These investments utilised core cash balances which can be invested for the longer term.
- 4.2 The Council will have regard to the DLUHC's Guidance on Local Government Investments ("the Guidance") issued in March 2004, any updates to that guidance such as the 2018 update, and the 2021 revised CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes ("the CIPFA Treasury Management Code"). The Council's investment priorities in order are:
- 1) security
 - 2) liquidity
 - 3) yield
 - 4) ESG (Environmental, Social and Governance)
- 4.3 In accordance with the above, and in order to minimise the risk to investments with banks and building societies, the Council has below clearly stipulated the minimum acceptable credit quality of counterparties for inclusion on the lending list. The creditworthiness methodology used to create the counterparty list fully accounts for the ratings, watches and outlooks published by all three ratings agencies with a full understanding of what the ratings mean for each agency. LAS's bank ratings service enables real-time monitoring of a bank's rating. Daily emails are sent to the Council to notify of any significant change to a bank rating, and are available on Link's Passport online portal.
- 4.4 Further, the Council's officers recognise that ratings should not be the sole determinant of the quality of an institution and that it is important to continually assess and monitor the financial sector. Assessment will also take account of information reflecting the opinion of the markets. To this end the Council will engage with its advisors to maintain a monitor on market pricing such as "credit default swaps" (CDS). Other information sources used will include the financial press, share price and other such information about the banking sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
- 4.5 The ethical investment policy will be used in tandem with the principles of Security, Liquidity and Yield. After the consideration of Security, Liquidity and Yield investments will not be made unless they satisfy the ethical investment policy. This reinforces that fact environmental, social and governance principles are a fundamental component of this Investment Strategy.
- 4.6 The intention of the strategy is to provide security of investment whilst maximising returns and an awareness of the risks, both of losing capital and also of eroding the value of funds through lower rates of return.
- 4.7 The Council will also aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity. The risk appetite of this Council has been generally low in order to give priority to security of investments, however higher risk longer term investments are part of a balanced portfolio of investments up to a value of £15m, subject to proper due diligence by the Section 151 officer.
- 4.8 Borrowing of monies purely to invest or on-lend and make a return is unlawful and this Council will not engage in such activity.

4.9 'Specified' Investments which are investments with a high level of credit quality and maturities of up to 1 year and 'Non-Specified' Investments which are of a lower credit quality, may be for longer periods than 1 year and are more complex investment instruments which require proper due diligence before they are authorised for use during the financial year.

Table 11: Upper limit for investments over 365 days

Upper Limit for total principal sums invested for over 365 days	2023/24	2024/25	2025/26	2026/27	2027/28
Investments	£15m	£15m	£12m	£10m	£10m

Specified Investments

4.10 All specified investments will be sterling denominated, with maturities up to 1 year or less (including any forward deal time), subject to LAS's colour coding rating system as set out in creditworthiness policy paragraphs 4.20 – 4.25.

Table 12: Specified Investments

Type of Investment	Minimum 'High' Credit Criteria	Max Sum** per institution / group
Debt Management Agency Deposit Facility	*	Unlimited
Term deposits – local authorities	*	£4m per local authority £12m total
Term deposits – banks and building societies	Colour coded as per CAS Weekly counterparty listing (AA-countries & UK only)	£8m
UK Government Gilts	*	£12m
Bonds issued by multilateral development banks	*	£8m
Bonds issued by a financial institution which is guaranteed by the UK government	*	£8m
Treasury Bills	*	£12m
Certificates of deposits issued by banks and building societies	Colour coded as per CAS Weekly counterparty listing (AA-countries & UK only)	£8m
Money Market Funds (CNAV)	AAA	£6m per MMF & £12m total in MMFs
Money Market Funds (LVNAV)	AAA	£4m per MMF & £12m total in MMFs
Money Market Funds (VNAV)	AAA	£2m & £12m total in MMFs

Non-Specified Investments

- 4.11 All investments will be sterling denominated.
- 4.12 Investments will not necessarily be made in all categories, but they are included to allow the Council to put together a balanced portfolio to mitigate risk.
- 4.13 There are some important considerations that need to be borne in mind when considering non-specified investment types:
- There is usually a need to commit to investing for the medium to longer term and so funds invested need to be sourced from balances that will not be called upon for cash flow purposes in the short term;
 - Some investments have naturally fluctuating capital values, whilst still providing a revenue income stream;
 - Fluctuation in the value of pooled investments has no impact upon the General Fund in the short term. This is because government has given local government a 5-year mitigation, commencing April 2018 and ending March 2023 (extended by a further 2 years to March 2025 in December 2022 following a consultation by DLUHC), under the accounting standard IFRS9 which affects the accounting for pooled investments. Without the mitigation, IFRS9 would have meant charging any fluctuations in capital values of investments against the Council's revenue expenditure each year. In financial year 2025-26 any balance on the Financial Instrument Adjustment account will be charged to revenue.
 - In addition to the statutory mitigation this Council maintains an investment risk reserve to provide a sum to protect the Council General Fund against future changes in capital values. This sum is reviewed on an annual basis as part of the accounts closedown procedures and currently stands at £820k.
 - The Section 151 officer will subject any investment proposals to extensive due diligence using investment advisers as appropriate.
- 4.13 An investment selection process lead by LAS and involving a cross-party member advisory group to reflect member views in the decision making process was carried out in 2019 to select property fund and multi-asset fund investments. That process resulted in the selection and approval of investments in two property funds (Lothbury £4m and Hermes £2m), and two multi-asset funds (Royal London £3m and CCLA £1m). The multi-asset funds are under the Mixed Investment 0 – 35% Shares non-specified category, although it is accepted by the Section 151 officer that there could theoretically be up to 40% in equities in the CCLA fund due to their volatility constraints.

Table 13: Non-specified Investments

- 4.14 Predominantly, investments greater than a year in duration except for unrated building societies which are limited to durations of less than a year.

Financial instrument / institution	Minimum Credit Criteria	Max. maturity period	Max. Sum**
Term deposits – banks and building societies	Colour coded as per LAS Weekly counterparty listing (AA- countries & UK only)	3 years	£8m
Certificates of deposits issued by banks and building societies	Colour coded as per LAS Weekly counterparty listing (AA- countries & UK only)	3 years	£8m
Building Societies	Unrated with assets > £1bn	6 mths	£2m*****
Building Societies	Unrated with assets < £1bn	3 mths	£1m*****
Property Funds	***	25 years	£12m
Short Dated Bond Funds	****	3 years	£3m
UK Gilts Funds	****	4 years	£3m
UK Index Linked Gilts Funds	****	4 years	£3m
£ Corporate Bond Funds	****	4 years	£3m
UK Equity & Bond Income Funds	****	10 years	£3m
Mixed Investments 0-35% Shares	****	3 years	£6m
Mixed Investments 20-60% Shares	****	4 years	£4m
Mixed investments 40-85% Shares	****	5 years	£3m
Corporate Bonds	AA-	3 years	£3m
Housing Associations	AA-	3 years	£3m
UK Local Authorities	*	3 years	£8m
UK Government Gilts	*	3 years	£8m
Bonds issued by multilateral development banks	*	3 years	£8m
Bonds issued by a financial institution which is guaranteed by the UK government	*	3 years	£8m

* Government institutions have the highest security, although they are not formally rated.

** A maximum sum refers to the combined total of specified and non-specified investments with a particular bank, or group if specified.

*** Any investment would be subject to an evaluation process and a report to Strategy and Resources Committee.

**** Due diligence Section 151 Officer

***** Maximum of £8m in unrated building societies

Investment Definitions

Short Dated Bond Funds focus on shorter-term investments, typically with a maturity limit of 5 years. May invest in all forms of fixed income investments, including government and corporate debt. They are often limited to using only investment grade bonds (BBB-rated and higher), but some funds may make use of sub-investment grade bonds, or unrated issuance.

UK Gilt Funds invest at least 95% of their assets in Sterling denominated (or hedged back to Sterling) government backed securities, with a rating the same or higher than that of the UK, with at least 80% invested in UK government securities (Gilts).

UK Index Linked Gilt Funds invest at least 95% of their assets in Sterling denominated (or hedged back to Sterling) government backed index linked securities, with a rating the same or higher than that of the UK government, with at least 80% invested in UK Index Linked Gilts.

Sterling Corporate Bond Funds invest at least 80% of their assets in Sterling denominated (or hedged back to Sterling), Triple BBB minus or above corporate bond securities (as measured by Standard & Poors or an equivalent external rating agency). This excludes convertibles, preference shares and permanent interest bearing shares (PIBs).

UK Equity & Bond Income Funds invest at least 80% of their assets in the UK, between 20% and 80% in UK fixed interest securities and between 20% and 80% in UK equities. These funds aim to have a yield in excess of 120% of the FTSE All Share Index.

Mixed Investments 0 – 35% Share Funds are required to have a range of different investments. Up to 35% of the fund can be invested in company shares (equities). At least 45% of the fund must be in fixed income investments (for example, corporate and government bonds) and/or “cash” investments. “Cash” can include investments such as current account cash, short-term fixed income investments and certificates of deposit.

Mixed Investments 20 – 60% Shares Funds are required to have a range of different investments. The fund must have between 20% and 60% invested in company shares (equities). At least 30% of the fund must be in fixed income investments (for example, corporate and government bonds) and/or “cash” investments. “Cash” can include investments such as current account cash, short-term fixed income investments and certificates of deposit.

Mixed Investments 40 – 85% Shares Funds are required to have a range of different investments. However, there is scope for funds to have a high proportion in company shares (equities). The fund must have between 40% and 85% invested in company shares.

Property Funds invest an average of at least 70% of their assets direct in UK property over 5 year rolling periods.

Investment Strategy

- 4.14 Cash flow forecast requirements and the outlook for short-term interest rates are important factors to consider when making investments. During 2023 base interest rate was 3.5% until 2 February when it increased to 4%. It increased on four further occasions ending the year on 5.25%.
- 4.15 In 2024-25 the Council will continue to invest in the specified investment category for varying durations with quality counterparties to maximise return without compromising security or liquidity. The length of investments permitted will vary if necessary in line with LAS advice subject to the Council’s upper time limits.

Table 14: Investments maturing after the end of the current financial year.

Financial Institution	Amount Invested £	Maturity	Rate
Toronto Dominion Bank	2,000,000	05/04/2024	5.10%
National Bank of Canada	2,000,000	19/04/2024	5.27%
Svenska	1,000,000	15/05/2024	5.50%
Toronto Dominion Bank	2,000,000	24/10/2024	5.79%
Lothbury Property Fund	4,000,000	long term	variable
Hermes Property Fund	2,000,000	long term	variable
Royal London Multi Asset Fund	3,000,000	long term	variable
CCLA Multi Asset Fund	1,000,000	long term	variable

- 4.16 The Council has £10m of fund investments in the Non-Specified category.
- 4.17 Bank Rate is currently forecast to have peaked at 5.25% and is forecast to begin reducing to 5% in September 2024 and to reach 3% by December 2026.
- 4.18 The Council will, where possible and taking into account cash flow, invest for longer periods to mitigate against the impact of falling rates with appropriately rated banks or UK local authorities. Also, the Council will utilise call accounts or money market funds in order to maximise interest, achieve diversification and maximise liquidity. Transaction costs will be taken into account in any investment decision for smaller sums, which means balances of up to £1m may be retained in lower interest rate accounts. This will be done to save transaction costs, where transaction costs would exceed interest earned.

- 4.19 There will be daily monitoring of investments by treasury staff. There will be first quarter and third quarter reports to Audit and Standards Committee and a strategy report, half year and year end reports that detail investment activity and performance to Audit and Standards Committee and to Council.

Creditworthiness policy

- 4.20 This Council applies the creditworthiness service provided by LAS. This service employs a sophisticated modelling approach utilising credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard and Poor's. The credit ratings of counterparties are supplemented with the following overlays:
- credit watches and credit outlooks from credit rating agencies;
 - CDS spreads to give early warning of likely changes in credit ratings;
 - sovereign ratings to select counterparties from only the most creditworthy countries.
- 4.21 This modelling approach combines credit ratings, credit Watches and credit Outlooks in a weighted scoring system which is then combined with an overlay of CDS spreads. The end product is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the suggested duration for investments. The Council will therefore use counterparties within the following durational bands:
- **Yellow** 3 years
 - **Dark pink** 3 years for Ultra-Short Dated Bond Funds with a credit score of 1.25
 - **Light pink** 3 years for Ultra-Short Dated Bond Funds with credit score of 1.5
 - **Purple** 2 years
 - **Blue** 1 year (only applies to nationalised or semi nationalised UK Banks)
 - **Orange** 1 year
 - **Red** 6 months
 - **Green** 100 days
 - **No colour** not to be used
- 4.22 This creditworthiness service uses a wider array of information than just primary ratings, and by using a risk weighted scoring system, it does not give undue impact to just one agency's ratings.
- 4.23 Typically, the minimum credit ratings criteria the Council uses will be a short term rating (Fitch or equivalents) of F1 and a long term rating of A-. There may be occasions when the counterparty ratings from one rating agency are marginally lower than these ratings, but may still be used. In these instances, consideration will be given to the whole range of ratings available, or other topical market information, to support their use.
- 4.24 All credit ratings will be monitored prior to making an investment decision. The Council is alerted to changes to ratings of all three agencies through its use of the LAS creditworthiness service.
- if a downgrade results in the counterparty / investment scheme no longer meeting the Council's minimum criteria, its use for new investments will be withdrawn immediately;
 - in addition to the use of credit ratings the Council will be advised of information in movements in credit default swap spreads against the iTraxx European Financials benchmark and other market data on a daily basis via LAS's Passport website. Extreme market movements may result in downgrade of an institution or removal from the Council's lending list.

- 4.25 The Council will not place sole reliance on the use of this external service. In addition, this Council will use market data and market information, and information on external support for banks to help support its decision making process.

Benchmarking investment performance

- 4.26 Publication of official LIBOR and LIBID interest rates ceased at the end of 2021. The Council has from 2022-23 onwards benchmarked specified investments against the 7-day and 3-month compounded SONIA (Sterling Overnight Index Average) rate, which is the risk-free rate for sterling markets administered by the Bank of England. The Council’s multi-asset fund investments will be benchmarked against the 0 – 35% shares index, whilst property fund investments will be benchmarked against the 3-month property fund index.

Ethical Investment Policy

- 4.27 Stroud District Council is directly and indirectly investing an average of over £150m per day throughout the year. As directed by CIPFA Treasury Code there is a requirement for Councils to prioritise security, liquidity and yield. Return on investment is important, but more important are the security of the sums invested and the availability of funds when they are needed.
- 4.28 An important factor that sits alongside those fiduciary duties is responsible or ethical investment, in particular our investments’ impacts on the climate because of the Council’s 2018 declaration of a Climate Change Emergency and 2019 commitment to be a Carbon Neutral District by 2030 as part of the Priorities of our Council Plan.
- 4.29 This Council is supportive of the Principles for Responsible Investment (www.unipri.org). ESG is incorporated into investment decisions for example when two potential investments offer the same level of security and return, the investment with the better ESG rating will be selected.
- 4.30 The ethical policy will be developed by examining and exploring in consultation with members, Link Asset Services, other government and local government organisations what the Council can do to avoid and minimise the collateral impacts of investments and maximise positive impacts, whilst still meeting its primary fiduciary duties to prioritise security, liquidity and yield.
- 4.31 The Ethical Investment Policy is set out in Appendix E.

Country limits

- 4.32 The Council will only invest in the UK and countries with a sovereign rating of AA- or higher. The following countries currently have sovereign ratings of AA- or higher, and also have banks operating in sterling markets which have credit ratings of green or above in LAS credit worthiness service.

AAA	AA+	AA	AA-
Australia	Canada	Abu Dhabi (UAE)	Belgium
Denmark	Finland		France
Germany	USA		Qatar
Netherlands			UK
Norway			
Singapore			
Sweden			
Switzerland			

5 MISCELLANEOUS TREASURY ISSUES

Use of external service providers

- 5.1 A treasury management advice contract with Link Asset Services (LAS) was procured via the Eastern Shires Purchasing Organisation (ESPO) commencing 1 October 2020. This contract had an end date of 30 September 2023. An option to extend was activated earlier in the year to extend the contract until 30 September 2025. Responsibility for treasury management decisions remains with the Council at all times, therefore undue reliance will not be placed upon our external treasury management advisers.

Member Training

- 5.2 Member training will be arranged for members of the Audit and Standards Committee during the civic year following the May 2024 elections. Immediately prior to this meeting Bob Swarup of Camdor Global Advisors is scheduled to present to members and take questions regarding ESG reports provided by Camdor.

6 IMPLICATIONS

6.1 Financial Implications

The Council has a responsibility to set a Treasury Management Strategy for the effective management of investments and borrowings. The Strategy proposed within is in line with the Medium-Term Financial Plan including estimates of capital expenditure, borrowing costs and targets for income receivable. All specific financial implications are addressed throughout the body of the report.

Andrew Cummings, Strategic Director of Resources

Tel: 01453 754115

Email: andrew.cummings@stroud.gov.uk

6.2 Legal Implications

As detailed in the body of the report, the Council is required to approve a Treasury Management Strategy before the start of each financial year to meet the requirements of the Local Government Act 2003, the Chartered Institute of Public Finance and Accountancy's (CIPFA) Prudential Code for Capital Finance in Local Authorities, the CIPFA Treasury Management in Public Services: Code of Practice and Cross-sectoral Guidance Notes; and DLUHC Capital finance: Guidance on government investments.

One Legal

Tel: 01684 272012

Email: legalservices@onelegal.org.uk

6.3 Equality Implications

The report includes an Ethical Investment Policy set out at Appendix E.

6.4 Environmental Implications

The report includes an Ethical Investment Policy set out at Appendix E.

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INVESTMENTS AS AT 31 December 2023

Counterparty	£	%	S / NS	Type	Issue	Maturity
NatWest Treasury Reserve	2,403,769	1.45%	S	Call		
NatWest/RBS Group Total	2,403,769					
Goldman	615,334	5.23%	S	Call		
Federated Prime Rate	3,518,767	5.38%	S	Call		
Aberdeen	696	5.30%	S	Call		
Deutsche	254	5.29%	S	Call		
Money Market Fund Total	4,135,051					
Santander - 180 day Notice	55	5.01%	S	Notice		
Santander - 95 day Notice	7,999,320	5.15%	S	Notice		
Santander Total	7,999,375					
Svenska call	336	0.65%	S	Call		
Svenska	2,000,000	5.76%	S	Fixed	13/09/2023	13/03/2024
Svenska	2,000,000	5.85%	S	Fixed	08/09/2023	08/03/2024
Svenska	1,000,000	5.50%	S	Fixed	15/11/2023	15/05/2024
Svenska	2,000,000	5.32%	S	Fixed	15/11/2023	14/02/2024
Svenska 35 Day Notice	13,000	2.29%	S	Notice		
Svenska Total	7,013,336					
Lloyds RFB	2,573,932	5.38%	S	Fixed	09/11/2023	10/01/2024
Lloyds NRFB	2,000,000	5.43%	S	Fixed	06/11/2023	06/02/2024
Lloyds Total	4,573,932					
Barclays FIBCA	93,944	2.50%	S	Call		
Barclays Total	93,944					
Standard Chartered 95 Day Notice	2,000,000	5.50%	S	Notice		
Standard Chartered	1,600,000	5.33%	S	Fixed	16/10/2023	16/01/2024
Standard Chartered Total	3,600,000					
Toronto Dominion	2,000,000	5.10%	S	CD	06/04/2023	05/04/2024
Toronto Dominion	2,000,000	5.79%	S	CD	24/10/2023	24/10/2024
Toronto Dominion Total	4,000,000					
National Bank of Canada	2,000,000	5.27%	S	Fixed	19/10/2023	19/04/2024
National Bank of Canada Total	2,000,000					
Goldman Sachs International	2,000,000	5.37%	S	Fixed	23/10/2023	22/01/2024
Goldman Sachs International	2,000,000	5.36%	S	Fixed	19/12/2023	19/03/2024
Goldman Sachs International	4,000,000					
Salford City Council	3,000,000	5.40%	S	Fixed	15/12/2023	14/02/2024
Cheltenham Borough Council	3,000,000	5.33%	S	Fixed	24/11/2023	10/01/2024
Central Bedfordshire	2,000,000	5.40%	S	Fixed	14/12/2023	20/03/2024
Central Bedfordshire	2,000,000	5.40%	S	Fixed	27/11/2023	19/02/2024
Leeds City Council	2,000,000	5.55%	S	Fixed	22/12/2023	10/01/2024
Local Authorities Total	12,000,000					
	51,819,406					
CCLA	1,000,000			MAF		
Hermes	2,000,000			PF		
Lothbury	4,000,000			PF		
Royal London	3,000,000			MAF		
Funds Total	10,000,000					
TOTAL INVESTMENTS	61,819,406					

S = Specified Investment - 1 year and less
 PF = Property Fund (non-specified) latest valuation
 MAF = Multi-asset fund (non specified)
 SONIA = Sterling Over Night Index Average

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EXPLANATION OF PRUDENTIAL INDICATORS

Central government control of borrowing was ended and replaced with Prudential borrowing by the Local Government Act 2003. Prudential borrowing permits local government organisations to borrow to fund capital spending plans provided they can demonstrate their affordability. Prudential indicators are the means to demonstrate affordability.

Capital expenditure – table 1 shows last year's capital expenditure, this year's projected capital expenditure and the approved programme until 2026/27.

Ratio of financing costs to net revenue stream – table 5 shows that the General Fund interest on borrowing accounts for between 0.48% and 0.80% of net revenue. In the HRA interest on net borrowing now accounts for between 13.92% and 17.76% of net revenue.

Net borrowing need – table 2 shows borrowing planned to fund the capital programme.

Capital financing requirement (CFR) as at 31 March – table 3 shows the CFR which is the council's underlying need to borrow for capital purposes as determined from the balance sheet. Table 6 shows the overall CFR is £119.147m. As the Council has borrowing of £100.717m the balance sheet shows there is currently under borrowing of £18.430m, which is projected to increase to £23.094m by 31 March 2024.

Authorised limit for external debt - table 8 shows the maximum limit for external borrowing. This is the statutory limit determined under section 3(1) of the Local Government Act 2003. This limit is set to allow sufficient headroom for day to day operational management of cashflows.

Operational boundary for external debt – table 7 shows the more likely limit to the level of external debt that may be required for day to day cashflow.

Upper limit for total principal sums invested for over 365 days – table 11 shows the amount it is considered can be prudently invested for period in excess of a year.

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5.1 ECONOMIC BACKGROUND

- The first half of 2023/24 saw:
 - Interest rates rise by a further 100bps, taking Bank Rate from 4.25% to 5.25% and, possibly, the peak in the tightening cycle.
 - Short, medium and long-dated gilts remain elevated as inflation continually surprised to the upside.
 - CPI inflation falling from 8.7% in April to 6.7% in September, its lowest rate since February 2022, but still the highest in the G7.
 - Core CPI inflation declining to 6.1% in September from 7.1% in April and May, a then 31 years high.
 - A cooling in labour market conditions, but no evidence yet that it has led to an easing in wage growth (as the 3myy growth of average earnings rose by 7.8% for the period June to August, excluding bonuses).
- The registering of 0% GDP for Q3 suggests that underlying growth has lost momentum since earlier in the year. Some of the weakness in July was due to there being almost twice as many working days lost to strikes in July (281,000) than in June (160,000). But with output falling in 10 out of the 17 sectors, there is an air of underlying weakness.
- The fall in the composite Purchasing Managers Index from 48.6 in August to 46.7 in September left it at its lowest level since COVID-19 lockdowns reduced activity in January 2021. At face value, it is consistent with the 0% q/q rise in real GDP in the period July to September, being followed by a contraction in the next couple of quarters.
- The 0.4% m/m rebound in retail sales volumes in August is not as good as it looks as it partly reflected a pickup in sales after the unusually wet weather in July. Sales volumes in August were 0.2% below their level in May, suggesting much of the resilience in retail activity in the first half of the year has faded.
- As the growing drag from higher interest rates intensifies over the next six months, we think the economy will continue to lose momentum and soon fall into a mild recession. Strong labour demand, fast wage growth and government handouts have all supported household incomes over the past year. And with CPI inflation past its peak and expected to decline further, the economy has got through the cost-of-living crisis without recession. But even though the worst of the falls in real household disposable incomes are behind us, the phasing out of financial support packages provided by the government during the energy crisis means real incomes are unlikely to grow strongly. Higher interest rates will soon bite harder too. We expect the Bank of England to keep interest rates at the probable peak of 5.25% until the second half of 2024. Mortgage rates are likely to stay above 5.0% for around a year.
- The tightness of the labour market continued to ease, with employment in the three months to July falling by 207,000. The further decline in the number of job vacancies from 1.017m in July to 0.989m in August suggests that the labour market has loosened a bit further since July. That is the first time it has fallen below 1m since July 2021. At 3.0% in July, and likely to have fallen to 2.9% in August, the job vacancy rate is getting closer to 2.5%, which would be consistent with slower wage growth. Meanwhile, the 48,000 decline in the supply of workers in the three months to July offset some of the loosening in the tightness of the labour market. That was due to a 63,000 increase in inactivity in the three months to July as more people left the labour market due to long term sickness or to enter education. The supply of labour is still 0.3% below its pre-pandemic February 2020 level.
- But the cooling in labour market conditions still has not fed through to an easing in wage growth. The headline 3myy rate rose 7.8% for the period June to August, which meant UK wage growth remains much faster than in the US and in the Euro-zone. Moreover, while the Bank of England's closely watched measure of regular annual average total pay

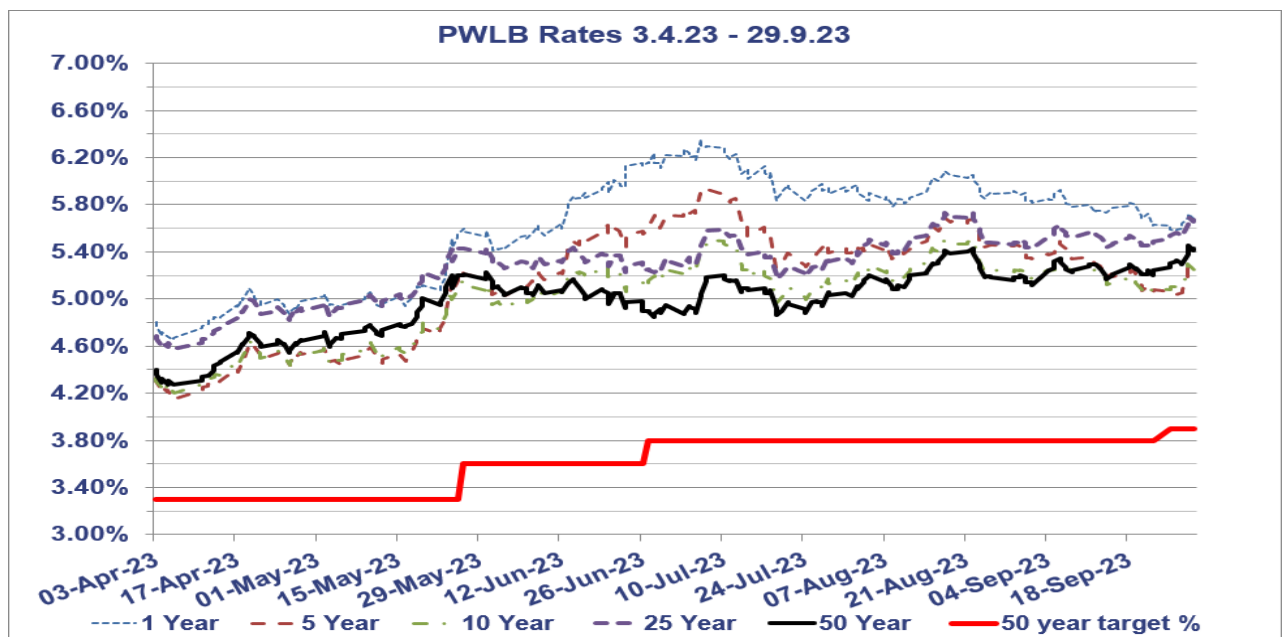
Appendix C

growth for the private sector was 7.1% in June to August 2023, for the public sector this was 12.5% and is the highest total pay annual growth rate since comparable records began in 2001. However, this is affected by the NHS and civil service one-off non-consolidated payments made in June, July and August 2023. The Bank of England’s prediction was for private sector wage growth to fall to 6.9% in September.

- CPI inflation declined from 6.8% in July to 6.7% in August and September, the lowest rate since February 2022. The biggest positive surprise was the drop in core CPI inflation, which declined from 6.9% to 6.1%. That reverses all the rise since March.
- In its latest monetary policy meeting on 06 November, the Bank of England left interest rates unchanged at 5.25%. The vote to keep rates on hold was a split vote, 6-3. It is clear that some members of the MPC are still concerned about the stickiness of inflation.
- Like the US Fed, the Bank of England wants the markets to believe in the higher for longer narrative. In terms of messaging, the Bank once again said that “further tightening in monetary policy would be required if there were evidence of more persistent inflationary pressures”, citing the rise in global bond yields and the upside risks to inflation from “energy prices given events in the Middle East”. So, like the Fed, the Bank is keeping the door open to the possibility of further rate hikes. However, it also repeated the phrase that policy will be “sufficiently restrictive for sufficiently long” and that the “MPC’s projections indicate that monetary policy is likely to need to be restrictive for an extended period of time”. Indeed, Governor Bailey was at pains in his press conference to drum home to markets that the Bank means business in squeezing inflation out of the economy.
- This narrative makes sense as the Bank of England does not want the markets to decide that a peak in rates will be soon followed by rate cuts, which would loosen financial conditions and undermine its attempts to quash inflation. The language also gives the Bank of England the flexibility to respond to new developments. A rebound in services inflation, another surge in wage growth and/or a further leap in oil prices could conceivably force it to raise rates in the future.

In the table below, the rise in gilt yields across the curve as a whole in 2023/24, and therein PWLB rates, is clear to see.

PWLB RATES 01.04.23 - 29.09.23



HIGH/LOW/AVERAGE PWLB RATES FOR 01.04.23 – 29.09.23

	1 Year	5 Year	10 Year	25 Year	50 Year
Low	4.65%	4.14%	4.20%	4.58%	4.27%
Date	06/04/2023	06/04/2023	06/04/2023	06/04/2023	05/04/2023
High	6.36%	5.93%	5.51%	5.73%	5.45%
Date	06/07/2023	07/07/2023	22/08/2023	17/08/2023	28/09/2023
Average	5.62%	5.16%	5.01%	5.29%	5.00%
Spread	1.71%	1.79%	1.31%	1.15%	1.18%

The peak in medium to longer dated rates has generally arisen in August and September and has been primarily driven by continuing high UK inflation, concerns that gilt issuance may be too much for the market to absorb comfortably, and unfavourable movements in US Treasuries.

The S&P 500 and FTSE 100 have struggled to make much ground through 2023.

CENTRAL BANK CONCERNS

Currently, the Fed has pushed up US rates to a range of 5.25% to 5.5%, whilst the MPC followed by raising Bank Rate to 5.25%. EZ rates have also increased to 4% with further tightening a possibility.

Ultimately, however, from a UK perspective it will not only be inflation data but also employment data that will mostly impact the decision-making process, although any softening in the interest rate outlook in the US may also have an effect (just as, conversely, greater tightening may also).

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TREASURY MANAGEMENT SCHEME OF DELEGATION AND ROLE OF THE SECTION 151 OFFICER

1. Council

- Approval of annual strategy, mid-year report and outturn report

2. Audit and Standards Committee

- Receipt and review of quarterly monitoring reports
- Receipt, review and recommendation to Council of reports on treasury strategy, policy and activity

3. Section 151 Officer

- Reviewing the treasury management policy, procedures, strategy and making recommendations to the Audit and Standards Committee;
- Approving the selection of external service providers and agreeing terms of appointment;
- Submitting regular treasury management strategy reports;
- Receiving and reviewing management information reports;
- Reviewing the performance of the treasury management function;
- Ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function;
- Ensuring the adequacy on internal audit and liaising with external audit;
- Treasury management/capital and revenue financial implications of the Capital Strategy;
- Preparation of a capital strategy to include capital expenditure, capital financing, and treasury management, with a long term timeframe;
- Ensuring that the capital strategy is prudent, sustainable, affordable and prudent in the long term and provides value for money;
- Ensuring that members are adequately informed and understand the risk exposures taken on by the Authority
- Ensuring that due diligence has been carried out on all investments and is in accordance with the risk appetite of the authority.

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ETHICAL INVESTMENT POLICY

The scope of investments covered by the ethical investment policy can be treasury investments or capital programme expenditure.

Statement of Principles

The Council will avoid direct investment or borrowing activities with organisations whose core activities include:

- Fossil Fuel extraction and combustion
- Armaments – weapon systems
- Gambling
- Pornography
- Tobacco
- Pay-day loans

The Council will seek to directly invest in organisations or financial products whose core focus includes:

- Renewable energy
- Green investment products (for example Standard Chartered ESG Sustainable fixed deposits – the Council has been using this product over a number of years)
- Social housing

Impact Investments

The Council will seek to be innovative and take proportionate risk-based decisions to invest in local organisations, for example by considering online platforms such as Folk2Folk or investments through Triodos Bank. Any such investment types will be approved for use in the annual Investment Strategy.

Short Term Investments

Link's Creditworthiness system based on the principles of security, liquidity and yield is a key determining factor in the decision-making process as to whether or not the Council invests with a particular financial institution, and for determining the maximum time period. ESG is incorporated into the decision making process through making ESG the fourth factor to be considered after security, liquidity and yield. For example, if for a potential investment two counterparties are offering the same security and the same yield then the investment chosen will be the counterparty with the better ESG rating.

In future, the Council will seek to work with others to lobby for a Creditworthiness system that incorporates analysis of ESG factors into the scoring system. The Council has contracted with Camdor Global Advisers who in collaboration with CIPFA have developed an ESG rating system. They provide quarterly analysis of the Council's direct investment portfolio, which enables ESG to be a factor in the investment decision-making process. Quarterly ESG monitoring reports are circulated to Audit and Standards Committee members.

In order to comply with treasury management professional guidance, the Council's investments must prioritise security, liquidity and yield in that order. This Ethical Investment Policy is a fourth consideration in the decision making process.

Property and Multi-Asset Fund Investments

Property Fund or Multi-Asset Fund investment selection processes will involve pre-screening to exclude funds with holdings in categories listed above such as fossil fuels and armaments. This process was followed for the Council's £10m Multi-Asset and Property Fund investments in 2019. There will also be ongoing monitoring and reporting of ESG fund performance.

Pension Fund Investments

As at 31/03/2023 the Council's pension fund had investments of £120m. The Council's fund is part of the £3.1bn Gloucestershire Pension Fund, which makes up part of the £35bn Brunel Pension Partnership. The council will keep under review the [Gloucestershire Pension Fund Investment Strategy Statement](#) and The Brunel Partnership investment policies and performance. The Council will take up any training or feedback and aim to take an active rather than passive role in ESG investments of the fund.

Reporting

Performance reporting in relation to the ethical investment policy will be part of the annual outturn report and quarterly reports.

Ethical Investment Policy Review

The Ethical Policy will be subject to annual review.

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LIABILITY BENCHMARK

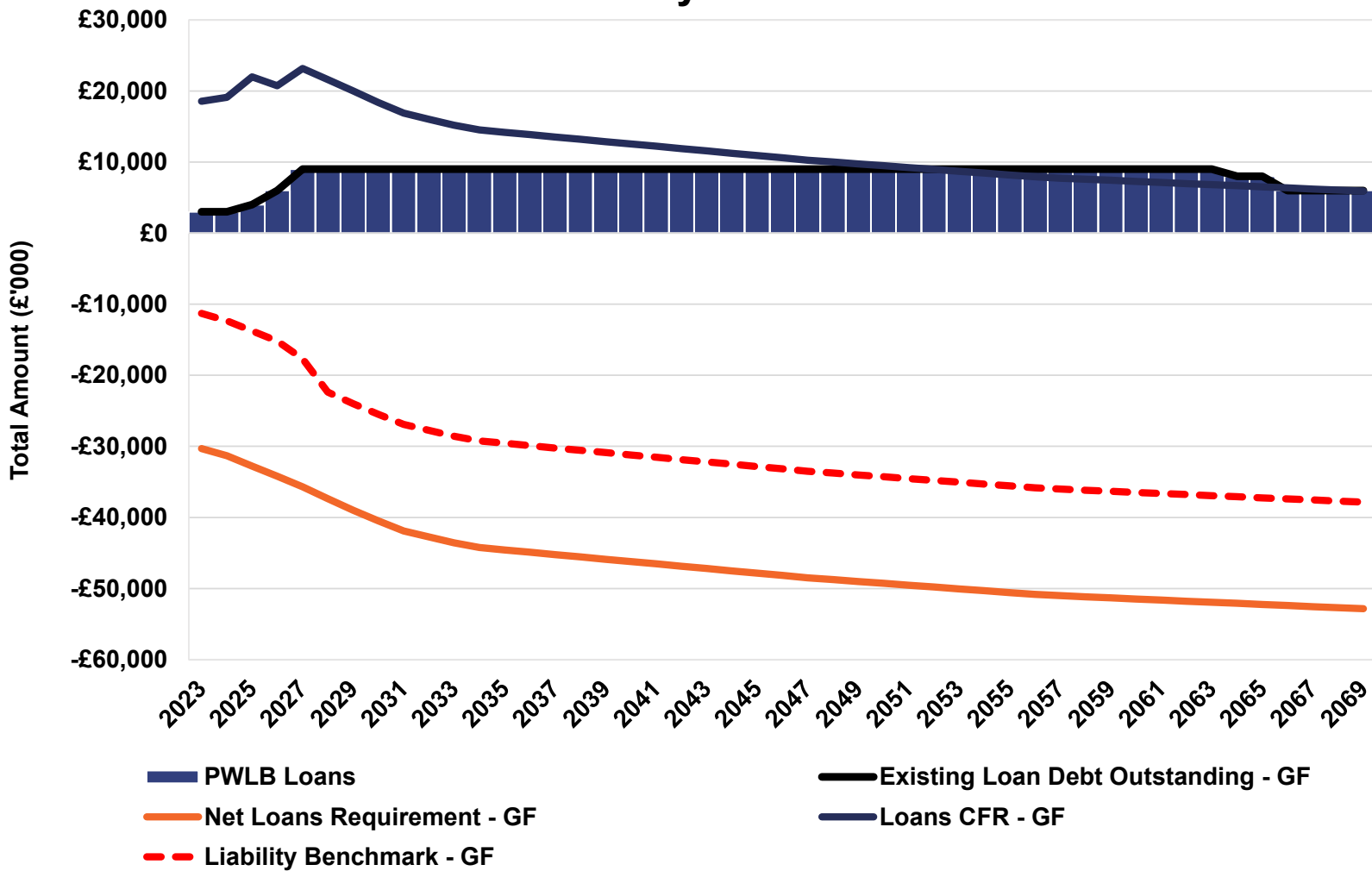
CIPFA have adopted the liability benchmark as a prudential indicator. A liability benchmark advocates a net book management approach to treasury management, where borrowing and investments are netted down while maintaining appropriate investments for liquidity purposes. CIPFA views this as reducing the treasury risks associated with running debt and investment portfolios at the same time. CIPFA believes that refinancing risk, interest rate risk and credit risk can be minimised or reduced by ensuring that the existing loans portfolio shows a profile close to the liability benchmark.

As the Council has a General Fund and a Housing Revenue Account and the accounting regulations are different for each of them it is more informative to show the liability benchmark separately for each.

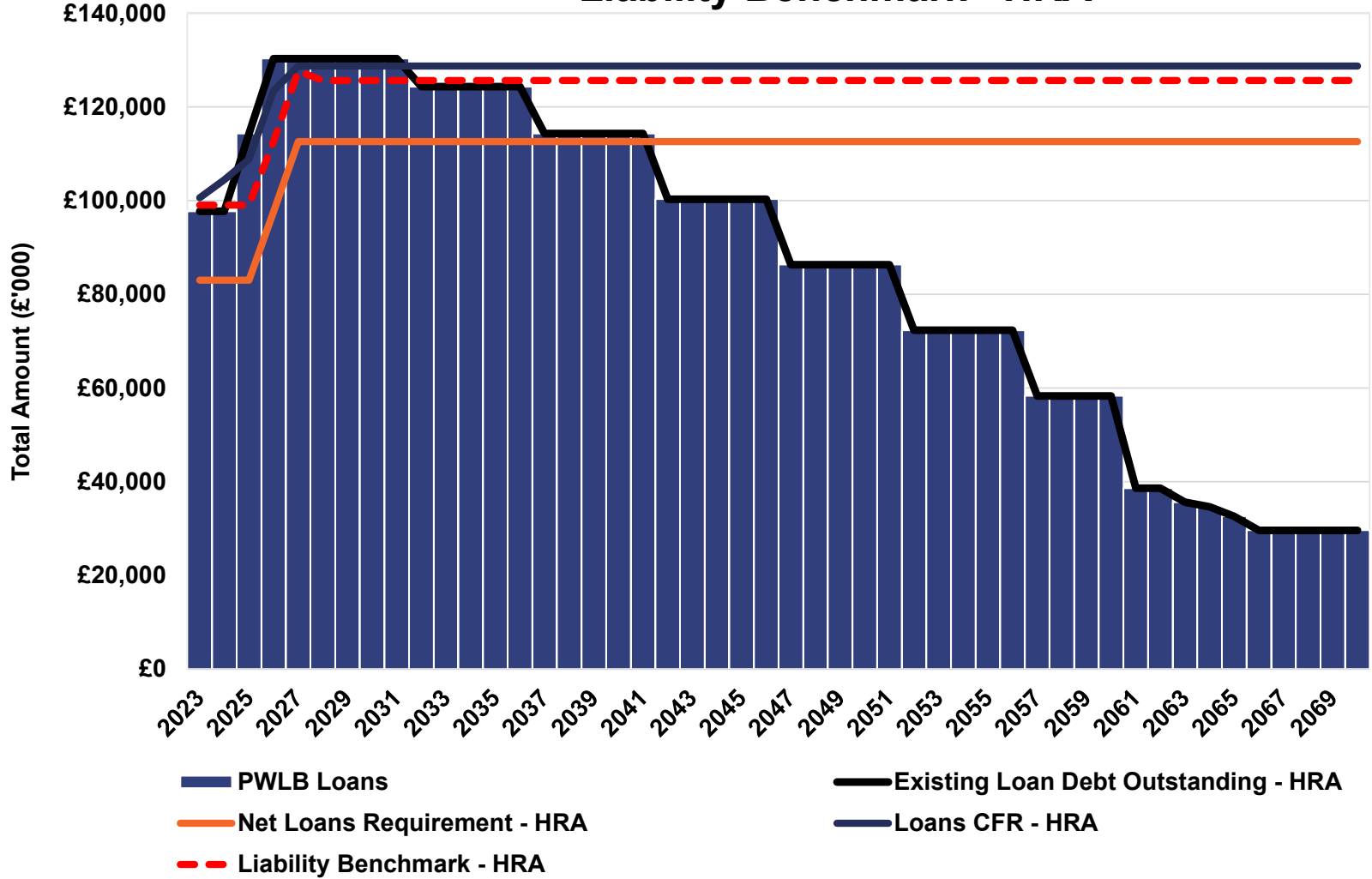
Ideally, the General Fund would be fully internally borrowed as shown in the chart below.

The HRA liability benchmark shows that there is some scope for further internal borrowing, but the fact that there is no requirement to set aside MRP for the repayment of debt means that at a certain point in the future more borrowing would be required when actual borrowing falls below the liability benchmark.

Liability Benchmark - General Fund



Liability Benchmark - HRA



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STROUD DISTRICT COUNCIL

COUNCIL

THURSDAY, 22 FEBRUARY 2024

Report Title	Council Tax Support Scheme			
Purpose of Report	To set a Council Tax Support Scheme for the period 01 April 2024 to 31 March 2025.			
Decision(s)	The Council RESOLVES to adopt the scheme for 2024/25 as recommended by the Strategy and Resources Committee.			
Consultation and Feedback	Consultation took place between Monday 06 November 2023 and Friday 22 December 2023.			
Report Author	Simon Killen, Revenue & Benefits Manager Tel: 01453 766321 Email: simon.killen@stroud.gov.uk			
Options	Council could choose to adopt a local scheme that reduces the Council Tax support that working age claimants receive			
Background Papers	None			
Appendices	Appendix A – Summary of Scheme 2024/25			
Implications (Further details at the end of the report)	Financial	Legal	Equality	Environmental
	Yes	Yes	Yes	No

1. INTRODUCTION / BACKGROUND

- 1.1 The Welfare Reform Act 2012 abolished Council Tax benefit. Section 10 of the 2012 Act added a new section 13A to the Local Government and Finance Act 1992 so that, in respect of dwellings in England, a person's liability to pay Council Tax is reduced in accordance with the billing authority's Council Tax Reduction Scheme. Liability may be reduced "to such an extent as the billing authority thinks fit." Billing authorities can apply a reduction in particular cases or by determining a class of case. Liability for Council Tax can be reduced to nil.
- 1.2 Each billing authority is required to develop a local Council Tax Support scheme each year for working age people.
- 1.3 Since 2013/14 the Council has adopted the Governments default scheme which has meant no changes or reduction in the support we provide.
- 1.4 Council Tax Support is provided to around 5,500 households at an annual cost of £6.1m which includes both working age and pension age claimants. Working age caseload is around 2,900 households.
- 1.5 Within Gloucestershire some of our neighbouring authorities have reshaped their schemes to an income-based scheme and more recently income tolerance levels have been adopted to simplify the administration process alongside Universal Credit.
- 1.6 Between 6 November 2023 and 22 December 2023, a consultation was carried out on the Councils website. This was seeking views from residents, as well as interested parties such as Citizens Advice, on the Council Tax support scheme. The consultation provided very little feedback.
- 1.7 Residents over state pension age are protected from any changes.

2. MAIN POINTS

- 2.1 Since 2013/14 the funding from central government to support the local working age scheme has continued to reduce in line with other central funding cuts. The council has so far absorbed any shortfall in funding assisted by utilising our local powers to reduce council tax discounts on empty properties, along with premium charges.
- 2.2 If we were to look to reduce costs to the council, changes would have to be made to the level of support provided to working age claimants. Several authorities nationally have incorporated a reduced level of support onto their scheme; however, it is not considered appropriate to do so at the present time having consideration for the cost of living crisis.
- 2.3 In 2022/23 we made some changes to reduce the administrative complexity of the scheme. This meant income changes of £10 or less per week do not require the reassessment of a claim. This has proved very successful in managing the workload of the Benefits Team and in giving claimants more certainty in managing their finances.

3. CONCLUSION

- 3.1 To give support to households through the cost-of-living crisis the report recommends we continue to provide up to a maximum of 100% support with 2 minor amendments, as below, to the scheme for 2024/25.
- 3.2 Where claimants are self-employed and are or were receiving Universal Credit, we will follow Universal Credit and use the relevant minimum income floor to make an assessment on their income where their profit is below this figure or have declared no profit.
- 3.3 Where the Council has evidence of fraud and/or error, it reserves the right to withhold and/or recalculate Council Tax Support whether or not the resident is in receipt of a benefit administered by the Department for Work and Pensions.
- 3.4 The 6 districts in Gloucestershire have agreed to explore introducing a county wide scheme from 2025/26 and further information will come before committee as it is received.

4. IMPLICATIONS

4.1 Financial Implications

The Medium-Term Financial Plan assumes the continuation of the scheme in the current form.

Andrew Cummings, Strategic Director of Resources
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4.2 Legal Implications

There are no significant implications within this category.

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4.3 Equality Implications

The council is committed to equality and the fair application of the policy, ensuring that people receive fair outcomes in the standard of service they receive from the Council, regardless of their race, gender, age, religion or belief, sexual orientation, marital or civil partnership status and/or disability in line with the principles set out in the Equalities Act 2010.

4.4 Environmental Implications

There are no significant implications within this category.

Council Tax Support Scheme

Summary of the proposed scheme for Pension Credit Age persons and Working Age persons 2024/25

Introduction

The current Council Tax Support Scheme will end on 31st March 2024 and, from 1st April 2024, Councils will put in place (if necessary) a new local Council Tax Support scheme. Stroud District Council is proposing to continue the qualifying criteria from the current Council Tax Support Scheme as our local scheme and will continue to award up to a maximum 100% in support.

A consultation process in relation to this proposal was carried out between 06/11/2023 and 22/12/2023.

The purpose of this document is to give a high level overview of the current scheme, so that it is clear what we are proposing to continue. This document will also highlight any differences between the current scheme and the new local scheme that will take effect from 1st April 2024.

The Council Tax Support Scheme for Pensioners

The Government has protected Pensioners (i.e. those who have reached the age at which Pension Credit can be claimed) from change within local schemes. For Pensioners, the rules under the new local scheme will therefore be very similar to those of the current Council Tax Support scheme. An overview of the three basic types of qualification follows:

To qualify for Council Tax Support the person must:

- a) have attained the qualifying age for state Pension Credit,
- b) not be somebody with a partner of Working Age in receipt of Income Support, income-based Jobseeker's Allowance or income-related Employment and Support Allowance and Universal Credit ,
- c) be liable to pay Council Tax for property in which they are resident, d. not have capital and/or savings above £16,000, and
- d) have made a valid application for a Council Tax Support.

The three types of qualification are summarised as follows:

1. Where an applicant meets all of the criteria (a-e above) and receives a level of weekly income which is less than or equal to the living allowance set by Central Government (known as the 'applicable amount'); that person qualifies for 100% reduction on their Council Tax and has nothing to pay. However, this may be reduced if they have another adult living with them who is not their partner (this is known as a Non-Dependant Deduction).
2. Where an applicant meets all of the criteria (a-e above) and receives a level of weekly income which is above their applicable amount; the level of reduction will be calculated by taking 20% (known as the taper) of the difference between the income and the applicable amount away from their weekly Council Tax liability. Therefore, dependant on the level of income, the support could be anywhere between 0% and 100%. Again, this may be reduced if they have another adult living with them who is not their partner (this is known as a Non-Dependant Deduction).
3. Where the applicant meets all of the criteria, apart from the capital limit (a, b, c & e above) and has another adult living with them who is on a low income or on state benefits (who is not their partner and does not pay rent to them); they may qualify for a reduction (known in the current Council Tax Benefit scheme as 'Second Adult Rebate'). Dependant on the level of income received by the 'second adult' this could

Appendix A
give a reduction of up to 25%. This may be up to 100% for qualifying student applicants.

The Council Tax Support Scheme for Working Age claimants

As with the current Council Tax Support qualifying criteria, to qualify for Council Tax Support the person must:

- a) be someone who has not reached Pension Credit age, for whom a Council Tax Support claim can be calculated, unless they have a partner who is of working age,
- b) be liable to pay Council Tax for property in which they are resident, c. not have capital and/or savings above £16,000,
- c) have made a valid claim for Council Tax Support.

The three types of qualification are summarised as follows:

1. Where an applicant meets all of the criteria (a-d above) and receives a level of weekly income which is less than or equal to the living allowance set by Central Government (known as the 'applicable amount'); that person qualifies for 100% reduction on their Council Tax and has nothing to pay. However, this may be reduced if they have another adult living with them who is not their partner (this is known as a Non-Dependant Deduction).
2. Where an applicant meets all of the criteria (a-d above) and receives a level of weekly income which is above their applicable amount; the level of reduction will be calculated by taking 20% (known as the taper) of the difference between income and applicable amount away from their weekly Council Tax liability. Therefore, dependant on the level of income, the support could be anywhere between 0% and 100%. Again, this may be reduced if they have another adult living with them who is not their partner (this is known as a Non-Dependant Deduction).
3. Where the applicant meets all of the criteria, apart from the capital limit (a, b & d above) and has another adult living with them who is on a low income or on state benefits (who is not their partner and does not pay rent to them); they may qualify for a reduction (known in the current Council Tax Benefit scheme as 'Second Adult Rebate'). Dependant on the level of income received by the 'second adult' this could give a reduction of up to 25%. This may be up to 100% for qualifying students.

Legislation

It is proposed that eligibility under the new local scheme mirrors what is already set out in legislation relating to the previous Council Tax Benefit scheme. Our scheme will mirror any changes made to the HB regulations after the CTB regs ended including.

- Removal of the family premium from 01 May 2016 for new claims and changes of circumstances for existing claimants who have a child or become responsible for a child after 30 April 2016
- Match the removal of allowances for third and subsequent children born after April 2017
- The restrictions in tax credits for two children and the removal of the family element from 2017
- Restrictions for those claimants leaving the UK for longer than one month
- Exception will be that Backdating will be limited to a maximum of three months for all CTS claimants

For reference these regulations are;

- The Social Security Contributions and Benefits Act 1992, □ The Social Security Administration Act 1992,
- The Council Tax Benefit Regulations 2006

- The Council Tax Benefit (Persons who have attained the qualifying age for state Pension Credit) Regulations 2006,
- The Housing Benefit Regulations 2006
- The Housing Benefit (Persons who have attained the qualifying age for state Pension Credit) Regulations 2006.

These regulations set out how Council Tax Benefit was claimed, calculated and paid. The local Council Tax Support scheme will mirror all of these criteria and a summary of the key factors follow:

Applicable Amount

This is the living allowance that determines the financial needs of claimants. These are determined annually by Central Government and the local scheme will use the same figures in line with Social Security benefits. As shown in the detailed qualifying criteria above, they are used to determine your entitlement. Generally, if your income (including benefits and assumed income from capital) is lower than your applicable amount you will receive full support (less any deduction for any non-dependants living in your household). If your income is higher than your applicable amount then you will receive less than 100% support. Applicable amounts are calculated by making allowance for your personal needs, any children in the household, as well as premiums for certain household circumstances; for example if there is a disabled person within the household.

Income and Capital

Income is all of the money that the applicant (and other members of their household) have coming in from earnings, social security benefits, maintenance payments, pensions and other sources. Some forms of income will have what is known as a 'disregard' applied to them. This means that, for the purposes of calculating Council Tax Support, they may be partially or fully ignored.

Any capital that the applicant has (for example savings, shares or other property) will contribute to the calculation as well as their income. The Council will work out an assumed weekly income from the applicant's capital/investments (known as tariff income) and this will be used to calculate a total income figure, so that this can be used to calculate entitlement. Again, some capital will be disregarded within the calculation.

Evidence

The Council will, as with the current Council Tax Support scheme, require all applicants to provide evidence of most forms of income and capital. The Council will also require evidence of applicant's identity upon making a claim for Council Tax Support.

Change of Circumstances

Recipients of Council Tax Support must notify the Council immediately if there are any changes that might affect their right to, or the amount of, Council Tax Support received.

This will include where they live; who they live with; changes in earnings, benefits and capital; the employment status of everyone in the household; a member of the household leaving or going into hospital or prison. Applicants will have a duty to notify the Council of any change of circumstances that they might reasonably be expected to know might affect their Council Tax Support entitlement.

Payment and Notification

All awards of Council Tax Support will be credited direct to the applicant's Council Tax account. Applicants will be notified in writing about their weekly award and how it was calculated or (where they are not entitled) that their claim has been unsuccessful. Where Council Tax Support is awarded the applicant will also receive a new Council Tax bill with their reduced liability (even where they are entitled to 100% support and the bill is zero).

Appendix A
Overpayments

As with the current Council Tax Support scheme, where an applicant has been awarded support and it is later determined that they should not have been entitled, an overpayment will have occurred. In most instances, where this is the applicants error, this overpayment will be added to their Council Tax account and collected as normal. Where this is not possible (for example if the account is now closed because the applicant has moved) normal recovery actions will be undertaken. The Council will be able to get an attachment to that benefit to recover Council Tax; which is possible within the current arrangements.

Claiming

Currently claims for Housing Benefit and Council Tax Support are made on the same form. It is proposed that this will remain the same when the new local Council Tax Support scheme is introduced. Minor adjustments will need to be made to take account of the change in the name of the scheme (for example); however it is anticipated that a very similar form will be used and be available in exactly the same formats as with the current scheme. A shortened claim form has been introduced for use by claimants who are claiming and / or receiving Universal Credit.

Moving Over to the New Scheme

The Council will not be asking existing Council Tax Support recipients to make a fresh claim for Council Tax Support. As the same qualifying criteria will apply, we will simply transfer all Council Tax Support claims in payment on 31st March 2023 to the new scheme.

Universal Credit

Full service was rolled out across the district for a broader range of claimants from 4th October 2018. It has become more widely available for couples and families but only for new claims or where there is a significant change of circumstances.

The impact of Universal Credit will be monitored with a view to introduce a “tolerance level” of income change which would mean we ignore changes of less than a certain per cent or a certain amount.

Where claimants are employed and receiving Universal Credit, their net wage after tax, national insurance and pension deductions will be used in the assessment.

Where claimants are self employed and are or were receiving Universal Credit, we will follow Universal Credit and use the relevant minimum income floor to make an assessment on their income where their profit is below this figure or have declared no profit.

It is proposed that eligibility under the new local scheme mirrors what had already been set out in legislation relating to the old Council Tax Benefit scheme, other than the annual uprating of premiums, allowances, non-dependant deductions and any changes to the national pension age scheme that need to be reflected in the local working age scheme.

Our scheme will also mirror any changes made to the HB regulations after the CTB regs ended including:

- Removal of the family premium from 1 May 2016 for new claims and changes of circumstance for existing claimants who have a child or become responsible for a child after 30 April 2016.
- Match the removal of allowances for third and subsequent children born after April 2017
- The restrictions in tax credits to two children and the removal of the family element from 2017
- restrictions for those claimants leaving the UK for longer than one month

- Exception will be that backdating will be limited to a maximum of three months for all CTS claimants.

HBRO = Housing Benefit Run On, an additional award of benefit for the first four weeks of employment where the customer was previously unemployed for a continuous period of 26 weeks

CTS = Council Tax Support

Taper = the rate at which benefit is reduced as income increases

Second Adult Rebate = an award of benefit based on the income a second person in a property

What are the differences between the old Council Tax Benefit Scheme and the new local Council Tax Support Scheme?

There are some things, aside from the name, that will be different under the new local scheme. However, these are factors that will not generally affect the main qualifying criteria.

These differences are:

- **Discretionary Housing Payments** – Where someone did not receive full benefit (Housing Benefit or Council Tax Benefit) and there was the risk of financial hardship; the Council had a discretionary budget that it could use to top up Housing and/or Council Tax Benefit. Under the new local Council Tax Support scheme this discretionary allocation of money is not available and there will not be any payment of discretionary support. This has not caused wide-ranging difficulties as we have been operating a Council Tax Support Scheme since April 2013.
- **Fraud** – The previous Council Tax Benefit scheme operated under Benefit Legislation and the Council had powers to investigate and prosecute fraudsters accordingly. The new scheme is not a benefit. It is a discount under Council Tax legislation and benefit investigation powers do not apply. However, under the Fraud Act 2006 the Council has very similar powers to investigate and prosecute those that fraudulently claim Council Tax Support.

Where the Council has evidence of fraud and/or error, it reserves the right to withhold and/or recalculate Council Tax Support whether or not the resident is in receipt of a benefit administered by the Department for Work and Pensions.

- **Appeals** – The current appeals system (and processes) changed from those we had in place in relation to Council Tax Benefit. The Valuation Tribunal Service will be responsible for hearing appeals against Council Tax Support.
- **Universal Credit** – The introduction of Universal Credit may change the level of evidence and information that we require from applicants. Currently, for claimants of such benefits as Income Support and Job Seeker's Allowance, we receive information from the Department for Work and Pensions that reduces the duplication for the claimant. The DWP will only tell us of Universal Credit amounts if the claimant gives their permission, otherwise we will need to contact them like any other claimant.

Appendix A

The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2023

This section summarises the provisions of the Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2023 [“the Regulations”] which were laid before Parliament on 13 January 2023 and come into force on 10 February 2023. The Regulations and Explanatory Memorandum can be found at the following address: <https://www.legislation.gov.uk/ukSI/2023/16/contents/made>.

Background

As in previous years, the Government has amended the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 to ensure that pension age Local Council Tax Support (LCTS) schemes are updated in line with changes in the wider benefits system. The annual update also provides an opportunity to ensure that the residency requirements for accessing both pension age and working age LCTS remain consistent with the UK’s immigration policy. Billing authorities must ensure that the requirements of the updated regulations are reflected in their LCTS schemes for 2023-24 by 11 March 2023.

Uprating

Reflecting the latest annual review of benefits and pension rates announced by the Department for Work and Pensions on 28 November 2022, the Regulations uprate the following amounts which must be included in pension age LCTS schemes from 2023-24:

- Non-dependant deductions – the adjustments made to the maximum amount of council tax reduction an applicant can receive to reflect non-dependant adults living in the property;
- Applicable amounts - the amount against which a person’s income is compared to determine the amount of reduction to which they are entitled.
- Premiums – the additional amounts of income which persons with particular characteristics – such as those with disabilities – can have without their eligibility for a council tax reduction being affected;
- The amount which may be disregarded where the applicant is the parent of a specified student under the age of 25 and makes an eligible contribution to their maintenance; and
- The alternative maximum council tax reduction - this allows an LCTS recipient whose income or savings exceed the usual eligibility threshold to obtain a 25 per cent reduction in their bill where they share their home with one or more adults who do not pay rent, are not their partner, and who have a combined weekly income below the specified amount.

Income and capital disregards

Consistent with changes to the wider benefits system, the Regulations require that two new payments must be disregarded when assessing a person’s income or capital:

- The new Adult Disability Payment established by the Scottish Government is not to be treated as the income of a pension age person claiming LCTS when moving to England; and
- The £350 monthly thank you payments made to “Homes for Ukraine” sponsors must be disregarded when assessing the income or capital of both working age and pension age applicants.

Demonstrating ‘habitual residence’

The Regulations also provide that the following persons of working or pension age will not need to demonstrate “habitual residence” in Great Britain in order to receive LCTS:

- Those arriving from Ukraine in connection with the Russian invasion; and
- Other individuals granted leave to enter or remain in the UK outside the Immigration Rules and with recourse to public funds.

Changes to Local Council Tax Support Scheme 2022/23

Change	Change to the Existing Scheme	Revision to existing wording of the scheme	Number of Households Affected	Impact of Changes
1.	To revise the scheme to limit the circumstances when a change in household circumstances will cause the level of the LCTS scheme to be changed. Specifically limiting changes to households in receipt of Universal Credit where the amount changes by £10 or less per week LCTS is not altered	To introduce wording into the scheme to define a relevant change of circumstances for Universal Credit claims which will limit the circumstance when a new assessment of LCTS will be revised to the following circumstances; <ul style="list-style-type: none"> ▪ There is a change in the UC award of more than £10 or; ▪ There is a move in or out of employment or; ▪ There is a change to the household membership or; ▪ There is a change to the council tax liability 	All LCTS working age households by the end of full UC roll-out	<ul style="list-style-type: none"> ▪ 30 – 50% reduction in the average number of change in circumstances for people in receipt of UC ▪ Limit the number of council tax bills produced annually ▪ Allow action to follow existing automated process in most circumstances

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STROUD DISTRICT COUNCIL

COUNCIL

THURSDAY, 22 FEBRUARY 2024

Report Title	Council Tax - Second Homes Premium and Empty Homes Premium			
Purpose of Report	To implement a Council Tax Premium on second homes from 01 April 2025 and amend the Council Tax Premium for empty homes to be 100% for properties empty between one and five years (currently two and five years) from 01 April 2025			
Decision(s)	<p>The Council RESOLVES that it:</p> <p>1) introduces a Premium on second homes from 01 April 2025</p> <p>2) amends the empty homes premium to apply after one year from 01 April 2025</p> <p>3) Delegates to the Strategic Director of Resources the ability to make minor changes to the scheme in accordance with regulations and guidance</p> <p>As recommended by the Strategy and Resources Committee.</p> <p>Notice to be published in at least one local newspaper within 21 days of the determination</p>			
Consultation and Feedback	The Bill does not currently require a Local Authority (whether a Precepting or Billing Authority) to undertake any consultation before considering whether to introduce a Premium.			
Report Author	Simon Killen, Revenue & Benefits Manager Tel: 01453 766321 Email: simon.killen@stroud.gov.uk			
Options	Council could choose not to introduce or amend a premium			
Background Papers	None			
Appendices	None			
Implications (Further details at end of report)	Financial	Legal	Equality	Environmental
	Yes	Yes	Yes	No

1. INTRODUCTION / BACKGROUND

- 1.1 The Governments Levelling Up and Regeneration Bill put forward proposals to charge discretionary Council Tax premium options on second homes. The Bill received Royal Assent on 26th October 2023 and gives Local Authorities the option to include a Council Tax premium on second homes and a reduction from two years to one year before an empty home premium is applied.
- 1.2 For Council Tax purposes second homes are properties that are furnished but where no-one lives as their main residence. Council Tax is charged currently at 100%.
- 1.3 The Act addresses the issue of empty furnished properties with a 100% increase in Council Tax to be applied to second homes and closes the loophole where furnishing an empty property negates the Empty Homes Premium.

- 1.4 The premium for second homes can only be implemented with at least one year’s notice. Therefore, there would need to be a decision of the Billing Authority for a premium to be implemented from 1 April 2025 before 1 April 2024.
- 1.5 On 17 December 2019 Strategy and Resources Committee adopted the following premiums from 01 April 2020 for Long Term Empty Properties
 - 100% for those properties which have been empty for two years and over.
 - 200% for those properties which have been empty for five years and over.
 - 300% for those properties which have been empty for 10 years and over
- 1.6 The Government encourages billing authorities to adopt Council Tax premiums on long-term empty properties with the purpose of incentivising property owners to bring those empty properties back into use.
- 1.7 There are currently 189 properties that attract the long-term empty premium.

Empty Premium	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
100%	18	28	18	13	7	8	5	4	101
200%	18	8	10	8	6	2	0	0	52
300%	9	6	9	6	6	0	0	0	36

2. MAIN POINTS

- 2.1 For second homes, up to 100% premium can be charged where there is no resident in the dwelling and that dwelling is substantially furnished.
- 2.2 There is no legal definition for what constitutes substantially furnished. This can vary depending on the size of the property and therefore the test is can you reasonably live there, is there a table, chairs and a bed for example. In any disputed cases we will always visit and make an assessment.
- 2.3 With increased pressure to find housing for people in need the Council wants to encourage homeowners to bring homes into use to the benefit of all residents. The premium supports the council’s strategy to bring empty homes back in to use more quickly and generate additional council tax income.
- 2.4 All Gloucestershire authorities are in the process of proposing to implement this change.
- 2.5 Based on the 535 properties identified as being a second home, the additional Council Tax charge raised in 2023/24 would have been £1,152,914, generating around £138,350 for Stroud District Council.
- 2.6 For long term empty properties, whilst difficult to predict movement in those coming back into use, it is estimated that an additional 152 properties will attract the premium having been empty for over 12 months.
- 2.7 Based on the 152 properties identified as being empty for over 12 months, the additional Council Tax raised in 2023/24 would have been £327,555, generating around £39,307 for Stroud District Council.

3. CONCLUSION

- 3.1 Expectations are that government will issue detailed guidance of requirements along with any exclusions to charge the premium.
- 3.2 The report recommends that the council agree that a premium on second homes be implemented from 1 April 2025, along with amending the empty homes premium to apply after one year from 01 April 2025 subject to any exemptions set out in subsequent

regulations and for implementation to be in accordance with those regulations and guidance.

- 3.3 A further report will come before committee during 2024 with additional detail behind regulations, detailed guidance, and implications on the Second Homes Premium before the charge is introduced in April 2025.

4. IMPLICATIONS

4.1 Financial Implications

The report sets out the estimated financial impacts of the introducing the premium on Second Homes and of introducing the empty homes premium after one year rather than two.

Council Tax collected is shared between the County Council, the Police and Crime Commissioner and the relevant Parish Council.

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4.2 Legal Implications

The Levelling Up and Regeneration Act 2023 amends the Local Government Finance Act 1992 as follows:

Long-term empty dwellings

Section 79 of the 2023 act amends Section 11b of The Local Government Finance Act 1992 so that for financial years beginning on or after 1 April 2024 dwellings unoccupied and substantially unfurnished for a continuous period of at least one year, instead of two years, are subject to the council tax premium

Dwellings occupied periodically

Section 80 of the 2023 inserts a new Section 11(C) of The Local Government Finance Act 1992 giving the Council power, by determination, to charge a premium of 100% where there is no resident of a dwelling, and the dwelling is substantially furnished.

The first determination must be made at least one year before the beginning of the financial year to which it relates meaning this cannot come in to effect before 1 April 2025.

There is a requirement to publish any determination made under section 11B or 11C in a local newspaper

Section 67(2) of The Local Government Finance Act 1992 provides that the power to decide to introduce a premium can only be exercised by full Council.

One Legal

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4.3 Equality Implications

The council is committed to equality and the fair application of the policy, ensuring that people receive fair outcomes in the standard of service they receive from the Council, regardless of their race, gender, age, religion or belief, sexual orientation, marital or civil partnership status and/or disability in line with the principles set out in the Equality Act 2010.

4.4 Environmental Implications

There are no significant implications within this category.

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STROUD DISTRICT COUNCIL

COUNCIL

THURSDAY, 22 FEBRUARY 2024

Report Title	Council Tax Discount for Care Leavers			
Purpose of Report	<p>Section 13A(3) of the Local Government Finance Act 1992 gives the council discretion to reduce the amount of council tax payable. This can be for individual cases or by determining a class of case.</p> <p>This report proposes that a class of case is determined for Care Leavers and the existing scheme extends the qualifying age from 18- 21 to 24 including for those from outside of Gloucestershire.</p>			
Decision(s)	The Council RESOLVES to adopt the scheme to be effective from 1st April 2024 as recommended by the Strategy and Resources Committee.			
Consultation and Feedback	This is a county wide scheme set up in consultation and agreement with the other 5 district councils in Gloucestershire and the Gloucestershire County Council.			
Report Author	Simon Killen, Revenue & Benefits Manager Tel: 01453 766321 Email: simon.killen@stroud.gov.uk			
Options	The Council could choose not to amend the Care Leavers discount.			
Background Papers	The Local Government Finance Act 1992 amended by section 10 of The Local Government Finance Act 2012 https://www.legislation.gov.uk/ukpga/2012/17/contents			
Appendices	Appendix A – Summary of Scheme			
Implications (Further details at the end of report)	Financial	Legal	Equality	Environmental
	Yes	Yes	Yes	No

1. BACKGROUND

- 1.1 Section 13A of the Local government Finance Act 1992 gives the council discretionary powers to reduce the amount of council tax payable in individual cases or for classes of case. This includes reducing the amount payable to nil.
- 1.2 The Government made recommendations in its care leavers strategy “Keep on Caring” published in July 2016 that local authorities should consider exempting care leavers from council tax, using their discretionary powers under Section 13A.
- 1.3 Care leavers are considered to be a particularly vulnerable group for council tax debt. Moving to independent accommodation and managing finances for the first time is challenging. Care leavers are faced with a new set of potentially overwhelming responsibilities without the family support and wider network that most other young people can rely on.
- 1.4 On 17 January 2019, Strategy and Resources Committee approved a Council Tax Discount Scheme for Care Leavers between the ages of 18-21 residing in the Stroud District, who were formerly in the care of Gloucestershire County Council. The scheme was effective from 1st April 2019.

2. CARE LEAVERS DISCOUNT SCHEME

- 2.1 The Council Tax Discount Scheme for Care Leavers detailed in Appendix A proposes extending discounts for Care Leavers from the age of 18-21 to 24, for those residing in the Stroud District, who were formerly in care. This will now include those not under the care of Gloucestershire County Council
- 2.2 The scheme will provide for a full exemption from council tax to be awarded where care leavers live alone and a 50% discount where they live with others.
- 2.3 Some Care Leavers will already have their council tax reduced. The Care leaver discount will be awarded after all other discounts, exemptions and council tax support and will end on their 25th birthday.
- 2.4 The full eligibility criteria and arrangements for administering the scheme are detailed in Appendix A
- 2.5 The relevant team at Gloucestershire County Council will liaise with the Revenue Team to ensure the necessary information is available to enable the Care Leavers Discount.
- 2.6 The 6 district Councils and Gloucestershire County Council are working together to provide a common council tax scheme for care leavers which provides a consistent approach across Gloucestershire.

3. FUNDING AND COST OF THE SCHEME

- 3.1 Providing an extension to the Care Leavers Discount Scheme will form part of an overall package to prepare Care Leavers for independence and support them in making an effective social and financial transition from Local Authority care. Ultimately it will help to improve the life chances of looked after children and provide eligibility up to the date of their 25th birthday.
- 3.2 The discounts will sit alongside a number of other support arrangements provided to care leavers by Gloucestershire County Council.
- 3.3 There are 6 care leavers who are currently in receipt of a discount, 2 are getting a 50% discount and 4 are getting 100% discount. Numbers associated with the extended scheme are unknown.
- 3.4 Any reduction awarded using this power must be funded by the billing authority. However, by agreement Gloucestershire County Council will fund its share of the cost of any care leaver discount awarded.

4. IMPLICATIONS

4.1 Financial Implications

It is difficult to estimate the exact impact upon District Council finances as the number of care leavers is not yet known. The numbers receiving the discount in the existing age bracket suggests the impact will be relatively minor.

As stated in the report Gloucestershire County Council will fund their share of the cost for any discounts awarded.

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4.2 Legal Implications

There are no significant implications within this category.

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4.3 Equality Implications

The council is committed to equality and the fair application of the policy, ensuring that people receive fair outcomes in the standard of service they receive from the Council, regardless of their race, gender, age, religion or belief, sexual orientation, marital or civil partnership status and/or disability in line with the principles set out in the Equalities Act 2010.

4.4 Environmental Implications

There are no significant implications within this category.

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Stroud District Council

Council Tax Discount Scheme for Care Leavers

1. Background

The government made recommendations in its care leavers strategy “Keep on Caring” published in July 2016, that local authorities should consider exempting care leavers from council tax, using their existing discretionary powers under Section 13a of the local Government Finance Act 1992. Many Councils have since introduced discounts for care leavers.

The 6 Gloucestershire District Councils (billing authorities) and Gloucestershire County Council have worked together to agree a common council tax discount scheme for Care Leavers from April 2024.

It was agreed in December 2023 that the discount scheme should be extended to enable a better outcome for Care Leavers within Gloucestershire and for consistency across the county eligible care leavers up to the date of their 25th birthday may apply for a council tax discount from April 2024

Discounts made using this power have to be funded by the billing authority. Gloucestershire County Council, by agreement, will fund its share of the cost of any Care Leavers discounts proportionate to its share of the council tax.

2. Legal Provision

Billing authorities have discretion under Section 13A(1)(c) of the Local Government Finance Act 1992 to reduce the amount of council tax payable for individuals, or for classes of council taxpayer. This includes the power to reduce the amount payable to nil.

This provision is separate to and distinct from the Council Tax support scheme which is made under Section 13A(1)(a) of the Local Government Finance Act 1992. It allows the Council to reduce the amount payable after all statutory discounts and exemptions and local council tax support.

3. Eligibility Criteria

- A care leaver, for the purpose of this policy, is defined as a young person aged 18 – 24 who was formerly a child in the care and then became a Former Relevant Child as defined by The Children (Leaving Care) Act 2000. The Care Leaver must be resident and liable for council tax on a property within the Stroud District Council area
- A Care Leaver must be aged 18-24 years old to qualify for a reduction under the care leavers discount scheme. A Care Leaver will cease to qualify for the discount from the date of their 25th birthday.
- The Care Leaver must be the liable person for council tax, either solely or jointly and severally with other(s), at the dwelling in respect of which the application is made. The council tax bill must be in their name⁴Where a Care Leaver lives in a HMO or other property where they are not the council tax payer no discount will be awarded
- The Care Leaver discount will apply to occupied properties only.
- Confirmation that a claimant is a Former Relevant Child Care Leaver must be received from Gloucestershire’s 11-25 Permanency Service.

4. Care Leaver Discount

The Care Leaver Discount is effective from 1st April 2024

Appendix A

Care Leavers that meet the eligibility criteria above will be eligible to apply for a discretionary council tax discount as follows.

- Where a property is solely occupied by Care Leaver(s) 100% discount will be awarded,
- Where a Care Leaver is in occupation and jointly liable with others 50% discount will be awarded

The Care Leaver discretionary discount will be awarded after statutory discounts, exemptions, disability discount and local council tax support.

5. Application Process and Administration

Gloucestershire County Council's 11-25 Permanency Service will provide information to confirm the name, address and date of birth of Care Leavers, living in the Stroud area who will qualify for the discount.

A Care Leaver discount may also be awarded where the following information is provided and the Care Leaver status has been verified with Gloucestershire County Council's 11-25 Permanency Service.

An application should provide the following information:

- Full name
- Date of birth
- Current address
- Details of any other adults in the property and relationship to them
- Details of any circumstances that would be relevant to entitlement to legislative discounts, disregards or exemptions
- Contact details
- Name of Leaving Care Worker if known

Awards will be made directly by a discount in council tax liability and notification of the discount being awarded will be by way of the council tax bill.

The Revenues and Benefits Service will undertake periodic reviews appropriate to the individual circumstances of each case.

The care leaver (or his/her appointee or a recognised third party acting on his/her behalf) must advise Stroud District Council of any change in circumstances which may affect entitlement to the discount within 21 days of the change occurring.

Any overpaid Care Leaver discount will be reclaimed through the relevant council tax account and collected and recovered under the Council tax (Administration and Enforcement) Regulations 1992.

6. Review of Decision / Backdating

Under the Local Government Finance Act 1992, there is no right of appeal against the Council's use of discretionary powers. However, the Council will accept a written request for a reconsideration of the initial decision. The request must be supported by further information or evidence and be made within one calendar month of the decision. The reconsideration will be undertaken by the Revenue and Benefit Manager.

The Council will accept applications backdated to the beginning of the financial year, or to the date the care leaver became responsible for council tax so long as the date is not more than 12 months prior to the date of the application.

STROUD DISTRICT COUNCIL

COUNCIL

THURSDAY 22 FEBRUARY 2024

Report Title	The Fair Pay and Senior Pay Policy Statement 2023/24			
Purpose of Report	The Council is required under the Localism Act 2011 to approve and publish a policy statement on Senior Pay.			
Decision(s)	The Council RESOLVES that this Statement is approved as recommended by the Strategy and Resources Committee.			
Consultation and Feedback	None			
Report Author	Lucy Powell, Head of HR & Nathan Reynolds, HRIS & Data Analyst Email: lucy.powell@stroud.gov.uk Email: nathan.reynolds@stroud.gov.uk			
Options	The Council is required to publish a statement by the 31 st March 2024 for the ensuing financial year. The nature and content must adhere to guidelines issued by the then Secretary of State for Communities and Local Government.			
Background Papers	Information on the Council's workforce was extracted from the Council's Human Resources/Payroll system. The remuneration of the individual senior officers is also published in the Council's Statement of Accounts and on the Council's website.			
Appendices	None			
Implications (further details at the end of the report)	Financial	Legal	Equality	Environmental
	Yes	Yes	No	No

1. INTRODUCTION / BACKGROUND

- 1.1 This Pay Policy Statement is produced on an annual basis in accordance with Section 38 (1) of the Localism Act 2011. It is made available on the Council's website.
- 1.2 The Council has published information on senior pay for a number of years on its website and in its Statement of Accounts. It has also responded openly and in full to Freedom of Information Act requests for such details.
- 1.3 The Local Government Transparency Code 2015 places additional publication requirements on local authorities to publish data on their websites. This includes the requirement either to publish the data on their website or place a link on their website to such data. Additional requirements of the Code include the requirement for local authorities to publish: -
- A list of responsibilities of senior staff
 - Details of bonuses and "benefits-in-kind" for all employees whose salary exceeds £50,000
 - The pay multiple, defined as the ratio between the highest paid taxable earnings for the given year and the median earnings figure of the whole of the authority's workforce.

This information is available on the Council’s website.

2. Pay Accountability - Senior Pay Policy Statement for Stroud District Council 2023-2024

- 2.1 Both the Localism Act 2011 and the Transparency Code 2015 require the definition and publication of data on the lowest paid employees, their remuneration and the clarification of the relationship of pay between the lowest and highest paid groups of employees.
- 2.2 The lowest paid employees of the Council are on the Apprentice grade and have a salary at 01/12/2023 of £14,450.00. The highest paid employee has a salary at 01/12/2023 of £126,414.00. The ratio between the highest and lowest paid employees of the Council is 1:9. The Government’s view is that the salaries ratio in the public sector should not exceed 1:20, so the Council is well within these guidelines. A comparison of Stroud 1 to Stroud 12 produces a ratio of 1:6.
- 2.3 There is only a requirement by the Government to pay Apprentices £5.28 per hour. However, the Apprentice grade at the Council has been based on the National Minimum Wage for 2023 18-20yr olds of £7.49, this rose from £6.83 on 01/04/2023.
- 2.4 Since 2013, the Council has paid the Living Wage Foundation (LWF) living wage to staff on Stroud 1 by way of a supplement to basic pay. The Council will continue to monitor the STR1 salary and LWF salary. The real living wage was increased to £12.00 an hour in October 2023. Guidance for application of the living wage following an increase is to apply within 6 months and our practice has been to increase the Living wage foundation rate on 1st April the following year, however due to the current cost of living, the decision was made again this year to implement this pay from 01st December 2023 to fully support our staff at the lower end of the pay scale.
- 2.5 The pay multiple, defined as the ratio between the highest paid taxable earnings for the given year and the median earnings figure of the whole of the authority’s workforce was 4.15, a reduction from last years figure of 4.37.

3 Level and Elements of Remuneration in 2023-2024

The Council pays ‘spot’ salaries to all employees. There are 13 spot salaries:

Stroud Grade	Salary	FTE 2023	Headcount 2023	FTE Nov 2022	Headcount Nov 2022
STR APP	£14,450	3	3	1	1
STR1	£22,366	10.57	35	3	25
STR2	£23,151	17.06	51	20.82	52
STR3	£26,421	80.57	96	73.89	88
STR4	£31,364	73.05	83	75.86	84
STR5	£36,648	72.52	78	71.73	77
STR6	£42,403	47.47	52	43.83	48
STR7	£48,474	22.65	24	25.46	26
STR8	£55,636	12.67	14	11.85	13
STR9	£62,439	8.51	9	7.85	9
STR10	£81,458	1	1	0	0
STR11	£88,884	4.92	5	5	5
STR12	£126,414	1	1	1	1
TOTAL		354.99	452* Actual = 444	341.28	429* Actual = 421

* This figure shows employees with contracted hours at each Stroud grade. The ‘actual’ figure indicates exact headcount, as some employees have more than one post at different grades.

- 3.1 There are no bonuses, annual increments or performance related payments. A salary supplement or honorarium can be paid when an employee carries out a substantial increase in duties and responsibilities.
- 3.2 The actual headcount has increased by 5.46% since last year.
- 3.3 The Chief Executive is employed under Chief Executives' Terms and Conditions. All other senior officers are employed under National Joint Council (NJC) for local government services. The Council publishes an Employee Handbook that sets out local terms and conditions of employment. This is available on the staff intranet.
- 3.4 The pay in relation to individual senior officers is shown below;

Chief Executive

- Salary of £126,414.00 (subject to any national pay award)
- Employed under the Chief Executives' Terms and Conditions
- Election Fees as Returning Officer as set out in the Gloucestershire Scheme Scale of Fees for District and Parish Elections; Parliamentary, European Parliament, Referendum, Police Area Returning Officer Fees as specified by the Ministry of Justice, the Home Office or the Electoral Commission. The fees vary from year to year depending on the nature and number of elections. This is classed as a separate employment for superannuation purposes.
- Payment of membership of the Society of Local Authority Chief Executives (invoiced direct to the Council)

Strategic Directors (Resources, Place, Communities and Change & Transformation, Corporate)

- Salary of £88,884 (subject to the national pay award)
- Directors are paid a market supplement between £3,135.96 - £5,226.84 per annum
- Taxable mileage payable in line with HMRC reimbursement rates.
- Payment of membership of one professional body (invoiced direct to the Council)
- Election fees payable to officers as election staff, as determined by the Returning Officer using the appropriate scale of fees prescribed nationally or under the Gloucestershire Scheme Scale of Fees

Strategic Head of Housing

- Salary of £81,458 (subject to any national pay award)
- Taxable mileage payable in line with HMRC reimbursement rates.
- Payment of membership of one professional body (invoiced direct to the Council).
- Election fees payable to officers as Deputy Returning Officer or election staff, as determined by the Returning Officer using the appropriate scale of fees prescribed nationally or under the Gloucestershire Scheme Scale of Fees

Heads of Service

- Salary of £62,349 (subject to any national pay award)
- Taxable mileage payable in line with HMRC reimbursement rates.
- Payment of membership of one professional body (invoiced direct to the Council).
- Election fees payable to officers as Deputy Returning Officer or election staff, as determined by the Returning Officer using the appropriate scale of fees prescribed nationally or under the Gloucestershire Scheme Scale of Fees

Monitoring Officer (This role is covered by the Corporate Director)

- Salary of £88,884 (subject to any national pay award)
- The Monitoring Officer is paid a market supplement of £3,135.96 per annum as part of the Director role as detailed above.
- Taxable mileage payable in line with HRMC reimbursement rates (for perm role)
- Payment of membership of one professional body (invoiced direct to the Council) (for perm role).
- Election fees payable to officers as Deputy Returning Officer or election staff, as determined by the Returning Officer using appropriate scale of fees prescribed nationally or under the Gloucestershire Scheme Scale of Fees.

Section 151 Officer (This role is covered by Strategic Director of Resources)

- Salary of £88,884 (subject to any national pay award)
- The Section 151 Officer is paid a market supplement of £5,226.84 per annum as part of the Director role.
- Taxable mileage payable in line with HRMC reimbursement rates.
- Payment of membership of one professional body (invoiced direct to the Council).
- Election fees payable to officers as Deputy Returning Officer or election staff, as determined by the Returning Officer using appropriate scale of fees prescribed nationally or under the Gloucestershire Scheme Scale of Fees.

Service Managers

- Salaries in range from £42,403.00 to £55,636.00 (subject to any national pay award)
- Taxable mileage payable in line with HMRC reimbursement rates.
- Payment of membership of one professional body (invoiced direct to the Council).
- Election fees payable to officers as Deputy Returning Officer or election staff, as determined by the Returning Officer using the appropriate scale of fees prescribed nationally or under the Gloucestershire Scheme Scale of Fees

4. Remuneration on Recruitment

4.1 Chief Executive

The remuneration would be reviewed prior to advertisement by the Strategy & Resources Committee or its panel under delegated authority from the Council. The Committee's membership is agreed by the Council at its Annual General Meeting and is politically balanced.

The full Council appoints the Chief Executive based on a recommendation from the Committee.

4.2 Strategic Directors, Heads of Service, Service Managers, Monitoring Officer and S151 Officer

The remuneration and allowances are set out in the Employee Handbook and the published salary scales.

The Monitoring Officer & Section 151 Officer are reserved by Law and appointed by Full Council.

5. Remuneration on ceasing to hold office/be employed by the Council

5.1 Chief Executive

The Committee would make a recommendation to the full Council.

5.2 **Strategic Directors, Heads of Service, Service Managers, Monitoring Officer and S151 Officer**

The terms of any redundancy or retirement are set out in the Employee Handbook (Section 3.3).

6. **CONCLUSION**

6.1 **Publication and Access to Information Relating to Remuneration**

6.1.1 This pay policy statement is published on the Council's website located under Open Data at: <http://www.stroud.gov.uk/opendata>

6.1.2 The Council's Constitution and the Council's Statement of Accounts are published at: www.stroud.gov.uk

7. **IMPLICATIONS**

7.1 **Financial Implications**

Salary budgets are considered as part of the annual budget setting process and there are no additional financial implications from this report.

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7.2 **Legal Implications**

The Localism Act 2011 requires relevant authorities to prepare and publish an annual Pay Policy Statement which outlines the local authority's approach to the pay of its workforce and in particular the pay of its senior staff.

The authority is also required to publish specific information on the pay and reward of senior staff earning more than £50,000 on its website in line with the guidance in the Local Government Transparency Code 2015.

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7.3 **Equality Implications**

There are not any specific changes to service delivery proposed within this approval.

7.4 **Environmental Implications**

There are no significant implications within this category.

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STROUD DISTRICT COUNCIL

COUNCIL

THURSDAY, 22 FEBRUARY 2024

Report Title	Stroud District Council Capital Strategy			
Purpose of Report	To approve the Council's Capital Strategy			
Decision(s)	Council RESOLVES to approve the Capital Strategy at Appendix A as recommended by the Strategy and Resources Committee.			
Consultation and Feedback	None			
Report Author	Graham Bailey, Principal Accountant Tel: 01453 754133 Email: graham.bailey@stroud.gov.uk			
Options	The Council's Capital Strategy was introduced in April 2019 and should be subject to annual approval.			
Background Papers	CIPFA Prudential Code 2021			
Appendices	Appendix A – Stroud District Council Capital Strategy			
Implications (further details at the end of the report)	Financial	Legal	Equality	Environmental
	Yes	Yes	No	No

1. INTRODUCTION / BACKGROUND

- 1.1 Under the Local Government Act 2003 the Council should have regard to the CIPFA Prudential Code. In 2018 this code was revised to include a requirement for every local authority to produce a "Capital Strategy". The CIPFA Prudential Code was revised and re-issued in December 2021.
- 1.2 The CIPFA Prudential Code 2021 states that "In order to demonstrate that the authority takes capital expenditure and investment decisions in line with service objectives and properly takes account of stewardship, value for money, prudence, sustainability and affordability, authorities should have in place a capital strategy that sets out the long-term context in which capital expenditure, borrowing and investment decisions are made and gives due consideration to both risk and reward and impact on the achievement of priority outcomes. Authorities should report on and clearly distinguish investments for treasury management, service and commercial purposes".
- 1.3 The Capital Strategy was last approved by Council 16 February 2023 and the document should be reviewed at least annually and must be considered a "live" document to be used throughout the financial year.

2. THE CAPITAL STRATEGY

- 2.1 The proposed Capital Strategy is attached at Appendix A. It sets out the Council's principles on how the Capital Programme is put together, how Capital expenditure can be financed and how the Council approaches and manages the risks related to the Capital Programme.
- 2.2 The Capital Strategy is split into four main sections to enable the reader of the strategy to clearly see the main issues as they are presented.
- 2.3 Section one sets out the basics of Capital Expenditure and the general principles which the Council will follow in its capital programme. The principles are as follows;
- Capital Investment is a vital tool in delivering strategic priorities
 - The capital programme will include only these schemes which assist in delivering a Council priority
 - The evaluation of capital schemes for inclusion on the programme will follow an agreed process which allows scrutiny whilst not limiting innovation and adaptability
 - The funding of the capital programme must be considered alongside the revenue budget and balance sheet position as part of the Council's integrated financial planning
 - Capital projects will be monitored and evaluated, both during and after completion, to ensure their efficient progress and that any lessons learnt can be transferred to other Council schemes
- 2.4 Section two shows how the Council will select, approve and monitor capital schemes.
- 2.5 Section three covers the different sources of funding for Capital Projects and the principles that will be followed in applying them. This includes the Council's policy on new borrowing setting out that the Council must consider the interest and MRP implications of any new borrowing.
- 2.6 Section Four links to existing Council policies on risk and treasury management. It also includes an analysis of the skills and knowledge within the organisation.

3. CONCLUSION

- 3.1 This capital strategy is compliant with the requirements of the revised CIPFA Prudential Code 2021. Relevant text and tables in the Strategy have been updated to reflect the current capital schemes and related financial data.

4. IMPLICATIONS

4.1 Financial Implications

The whole report is of a financial nature. An effective Capital Strategy is a key part of an effective financial management system.

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4.2 Legal Implications

The Local Authorities (Capital Finance and Accounting) Regulations 2003 states that Authorities must have regard to CIPFA's Prudential Code. Local Authorities must also have regard to the Investment Guidance issued by Secretary of State under section 15(1)(a) of the Local Government Act 2003. Publication of the Authorities strategies is a statutory requirement and conforms to best practice as required by the CIPFA Code of Practice.

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4.3 Equality Implications

There are not any specific changes to service delivery proposed within this decision.

4.4 Environmental Implications

There are no significant implications within this category.

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Stroud District Council Capital Strategy

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Section 1 – Principles of the SDC Capital Strategy

1. Introduction
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5. The purpose of capital investment
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Section 1 – Principles of the SDC Capital Strategy

1. Introduction

Welcome to the Capital Strategy for Stroud District Council. The following document sets out how the Council sets out its priorities for Capital investment including links to existing delivery plans and strategy documents. It also considers the ways in which capital expenditure may be financed, including the impact that the Strategy has on the budgets of both the General Fund and the Housing Revenue Account (HRA). The strategy will also set out the links with Treasury Management objectives and determine the authority's approach to risk in those objectives.

This document is a fundamental part of the Council's business planning process from both a financial and service perspective. It sets out a framework whereby the authority's capital resources can be effectively allocated to those projects which may help the Council achieve wider corporate objectives, protect existing assets and support financial sustainability.

1. Capital Investment is a vital tool in delivering strategic priorities

Principles

2. The capital programme will include only these schemes which assist in delivering a Council priority

of

the

3. The Council **will not** consider schemes purely to generate a commercial return, as part of the budget strategy to close the gap between expenditure and resources

Capital

4. The evaluation of capital schemes for inclusion on the programme will follow an agreed process which allows scrutiny whilst not limiting innovation and adaptability

Strategy

5. The funding of the capital programme must be considered alongside the revenue budget and balance sheet position as part of the Council's integrated financial planning

6. Capital projects will be monitored and evaluated, both during and after their completion, to ensure their efficient progress and that any lessons learnt can be transferred to other Council schemes

2. Background

As part of its wider treasury management objectives the Council must have regard to the “Prudential Code for Capital Finance in Local Authorities” (henceforth to be referred to as the Prudential Code), as produced by the Chartered Institute of Public Finance & Accountancy (CIPFA). The 2018 revision of the Prudential Code introduced the requirement for authorities to produce a Capital Strategy representing as it does best practice in financial planning. The 2021 revision of the Prudential Code has further amended the requirements for a Capital Strategy. This document is Stroud’s Capital Strategy and it sets out baseline practices. As the capital ambitions of the authority continue to grow the Strategy will serve as a basis for building that capital programme and can be updated as and when new priorities, schemes or methods of financing are introduced. It is a live document forming a fundamental part of the ongoing strategic planning of the Council.

3. Capital expenditure

Capital Expenditure is incurred on the acquisition, creation or enhancement of an asset. These assets can be tangible such as buildings or vehicles, as well as intangible such as software products or licenses. Revenue expenditure is that which is incurred on the day to day running costs of the Council.

4. Linkage between revenue and capital

Capital and revenue expenditure are often treated as separate components of local authority budgets and funding for each is considered separately. However, it should be regarded as a vital component of successful financial planning that revenue and capital budgets are intrinsically linked, therefore this capital strategy should be deemed to form a key part of the authority’s medium term financial planning process.

The impact of capital expenditure upon the revenue budgets of the authority must be an intrinsic part of assessing capital projects at the business case stage.

The following table sets out some of the key impacts of capital expenditure upon the revenue budget.

Revenue Savings

- Direct Income from assets
- Reduced maintenance costs
- Savings in labour costs

Revenue Costs

- Running costs of new assets
- Minimum Revenue Provision (loan principal)
- Interest costs from borrowing (or lost investment interest if internally borrowing)
- Revenue funding of capital programme

As an indication of the current cost of the existing capital programme, the proposed Council budget for 2024/25 includes the following sums for loan principal and interest costs.

	2024/25	2025/26	2026/27	2027/28
General Fund	£000	£000	£000	£000
MRP	1,441	1,421	1,502	1,664
Interest	95	95	135	215
GF Total	1,536	1,516	1,637	1,879
Housing Revenue Account				
VRP	-	-	-	-
Interest	3,379	4,040	4,672	4,859
HRA Total	3,379	4,040	4,672	4,859

5. The purpose of capital investment

Investment through Capital Expenditure should enable the better delivery of service priorities.

Service priorities are those areas that the Council has identified through the Council Plan. Capital expenditure may be a specific component of the corporate priority itself, such as the delivery of new affordable housing within the District or investment in an asset which helps to achieve the priority, such as new leisure facilities to improve public health.

6. What are our Council priorities?

The Council vision is “Leading a community that is making Stroud district a better place to live, work and visit for everyone”. This vision is to be realised through the Council Plan.

Council priorities are set out in the Council Plan 2021-26. There are three distinct priorities:

- Environment and Climate Change
- Community Resilience and Wellbeing
- Economy, Recovery and Regeneration

The Council Plan can be found at <https://www.stroud.gov.uk/media/1822558/31-council-plan-2021-2026.pdf>. The Council Plan was refreshed in October 2023 and this can be found at

<https://stroud.moderngov.co.uk/documents/s10420/Item%2011%20-%20Appendix%20B%20-%20Refreshed%20Council%20Plan.pdf>.

The Delivery Plan is reviewed annually and progress is monitored quarterly by Strategy and Resources Committee.

7. Existing capital schemes

The Capital Programme includes a number of high profile Capital Schemes and Priorities. These priorities are;

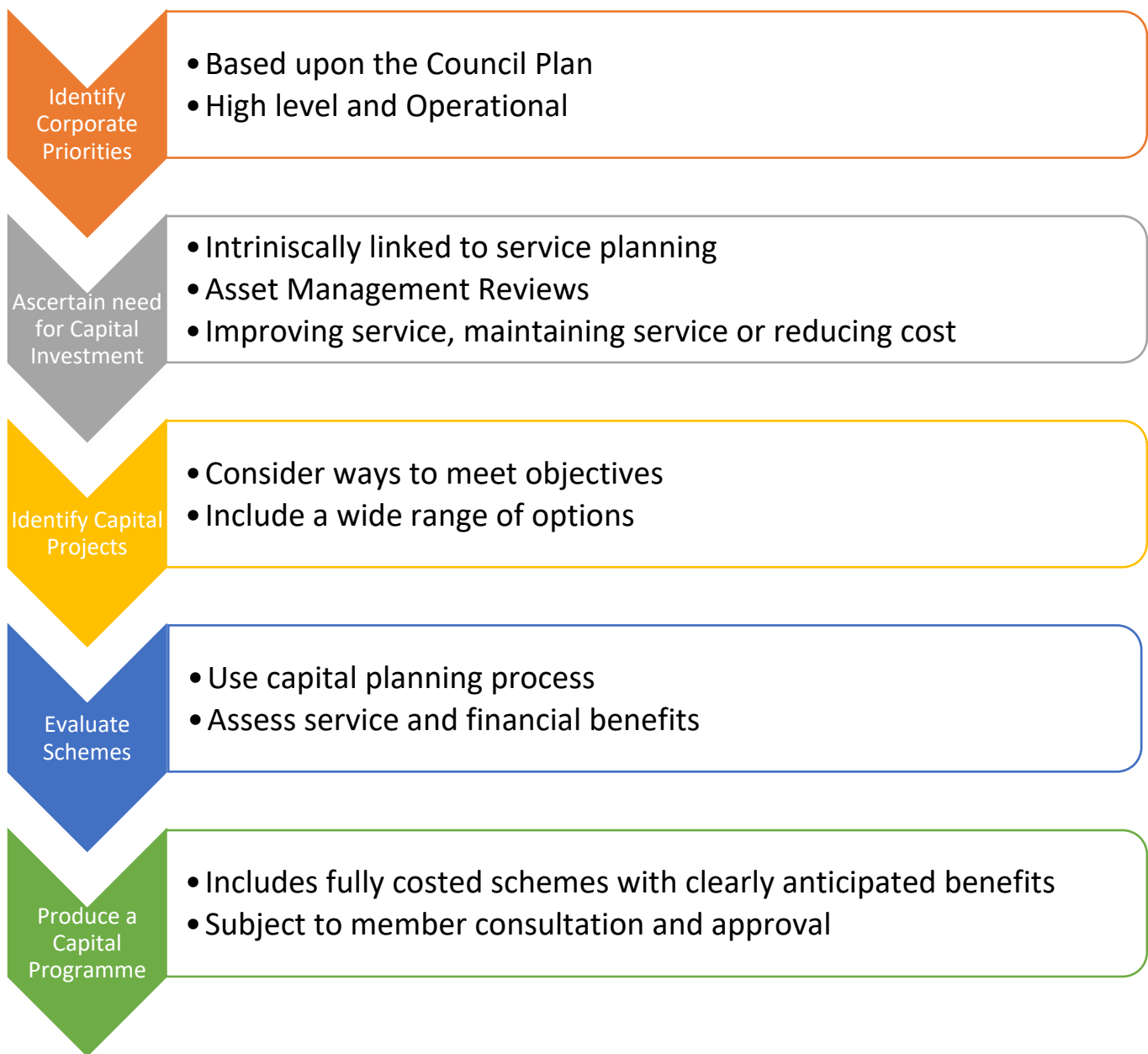
- New Build Housing, existing stock maintenance and support for affordable homes – the provision of housing is a key element of the Council Plan and the capital programme reflects this. The HRA capital programme now includes a second phase of new house building. To support the provision of future new builds the capital programme now also includes a budget for the purchase of land. This is a strong example of the use of capital planning to identify assets required (land) to support the provision of a Council priority (housing).
- Regeneration of the Canal – Support for the redevelopment of the Canal is a key component of the Council’s capital programme. “Stroudwater Connected” represents the next critical phase of the canal redevelopment that has bid successfully for £8.9m of HLF Lottery funding. Also, the Council has committed capital funds of £3 million to support the project.
- Redevelopment of Brimscombe Port – Brimscombe Port is the Council’s primary mixed use regeneration scheme for the upcoming period. Successful completion of the project will produce an increase in housing supply and provision for business accommodation as well as the restoration of a historically significant inland port. Funding for the scheme is likely to be drawn from a variety of sources including Council contributions, a loan from Homes England and funding through a joint venture agreement with a delivery partner.
- Support for waste and recycling through effective asset and fleet management – under the terms of the Ubico contract the Council is responsible for procuring the vehicles and equipment required. It is vital that the Council plans long-term to secure the assets that are required. Failure to do so risks inefficiencies in providing the service and the financial costs of operating aging machinery.

As the Capital Strategy should be considered a live document these schemes and priorities are subject to change.

8. Achieving priorities through capital investment.

Capital expenditure and investment is a key tool in achieving Council priorities. Targeted investment can provide the Council with the assets it needs to deliver high quality, value for money services in accordance with the Council Plan. Capital investment opportunities may be targeted to deliver additional corporate priorities.

The diagram below is an illustration of the key principles and processes for initiating a capital project up to approval stage.



It should be recognised that the ideas for capital schemes could come from a wide variety of sources including officers, external stakeholders, individual members or Council committees.

9. Asset management

Asset management is the process by which the authority considers whether its assets are appropriate to deliver the high quality services demanded by residents. This process may identify a number of different outcomes for assets including;

- Change in use to meet the demands of a service
- Investment is required to improve the condition of an asset
- A new asset is required to better meet the Council priorities
- The need to dispose of the asset to realise its value in monetary terms

The Council will use active asset management to consider both its current asset base and its future asset base. The capital programme will be used to bridge the gap to ensure that the authority has sufficient assets in the long term.

The current capital programme does not include any allowance for backlog maintenance. This should be considered in future revisions to the capital programme as part of the asset management process.

The Council has an existing Corporate Asset Management Strategy and the principles contained within that document are those which are to be used in the asset management process.

10. Capital disposals

The asset management process may determine that the value of an asset is best realised through disposal. Sale of assets should be through an open market process to determine the best value.

Cash received from a sale of a property is a capital receipt. The use of these funds is restricted to purchasing new assets or repayment of existing debt. Decisions as to the use of Capital Receipts are to be made by Council after receiving advice from Strategy and Resources Committee and the Section 151 Officer. The Council will not make decisions about the ring-fencing of capital receipts before amounts are known and the use of such receipts has been considered in the light of the Council's overall financial position.

The existing General Fund capital programme is not dependent on a planned programme of capital receipts.

The HRA capital programme includes assumptions on levels of right to buy receipts as well as other capital receipts.

11. Multi-year capital projects

Capital projects deliver assets which will provide services to the Council for a number of years. As a result of the significance and complexity of a number of these projects they may take a number of years to plan and deliver.

When setting the Capital Programme, Council will approve the schemes to be included, the budget for their delivery and the timescale in which they are to be achieved. Unless schemes have clearly defined development and delivery phases with separate objectives, budgets and timescales Council should be asked to approve a budget to cover the whole of the project being delivered. Approval of the entire budget at the point of inception gives certainty for the project and assists officers in ensuring delivery.

The budget for approval will include an expected cash flow projection showing how much of the anticipated project budget will be incurred in each year of the Capital Programme. Any variations in timing of cash flows between years will be reported as part of the budget monitoring process. This should be regarded as part of the normal development of a capital project.

The Section 151 Officer will use delegated powers to re-profile capital expenditure between years after consideration of the Council's overall financial position.

Changes in the profile of a capital project which require additional money added to the overall budget will be reported to members.

12. Use of capitalisation flexibilities.

Regulations around the flexible use of capital receipts allow the authority to use new capital receipts to fund the revenue costs of Council re-structuring which will generate savings in future years. This is subject to the Council approval of a policy on the flexible use of capital receipts. The Council currently has no proposal to make use of these flexibilities.

Section 2 – Selecting, Approving and Monitoring Capital Schemes

13. The importance of capital business cases

The processes described in the following section are to be regarded as the authority's formal procedures for setting and monitoring capital projects. This process has been developed to ensure that the Council's capital programme contains schemes which are in line with objectives, meet its asset management requirements and are both affordable and deliverable. This process will give elected members confidence that decisions they are being asked to make regarding the capital programme have been based on a sound system of decision making.

All capital schemes to be considered in the capital programme must have been the subject of an evaluation process including a business case to ensure the Council can target its capital resources effectively.

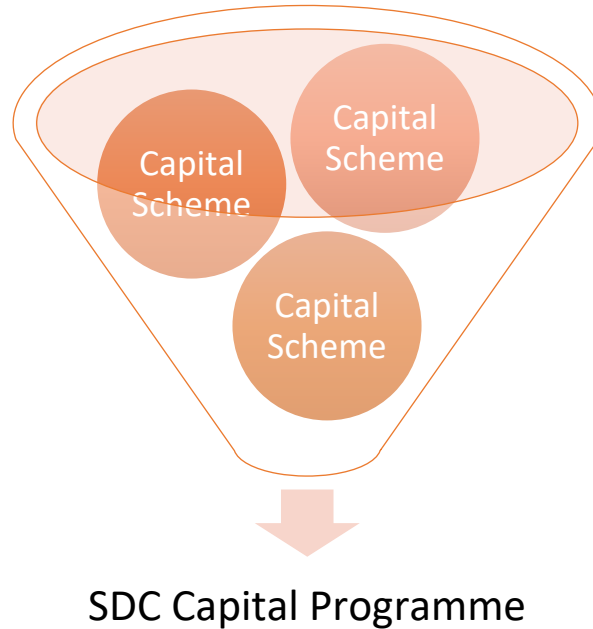
14. Information to be considered in capital decision making

When making decisions as to which schemes are included on the capital programme the presented business case must include information on these main factors.

- Financials – All anticipated costs and potential revenue streams must be set out. This should include risk analysis to show factors which may impact upon those numbers and where appropriate sensitivity analysis to show potential future scenarios.
- Strategic Objectives – As discussed, capital schemes must meet Council priorities and the ability of a scheme to impact upon objectives must be clearly demonstrated. This should include the wider social and environmental impact of the capital project. This must be accompanied by evidence supporting the conclusions.
- Capacity - All capital schemes, even those funded by external sources, require officers within the Council to implement them and this must be considered as part of the appraisal process. Where a project requires the procuring of additional resource to deliver the scheme this detail must be included in the financial analysis.
- Deliverability - The success of capital projects depends not just on the financial and non-financial resources of the District Council. External factors which impact on the deliverability of the project should also be considered as part of the planning process.

The purpose of this evaluation process is effectively to act like the image below.

Ideas for a range of capital schemes should be considered and it is those which best fit the strategic vision of the Council within the financial parameters available which make it onto the Capital Programme.



15. Governance of the Capital Programme

This strategy sets out the governance relationship relating to the capital programme and the respective role of Members and Officers in relation to the decision making process. The roles of the various groups are as follows.

Decision making on the capital programme is likely to be an iterative and often circular process with information flowing both ways between these respective groups.

As an example the following timescale may be followed for producing the capital programme during the main budget setting process.

Apr – Jun – Officers produce list of new capital project ideas

July – Strategic Leadership Team assess those to require business cases

September – November – Regeneration and Investment Board work with Officers to select schemes and produce a capital programme.

December – Capital Programme incorporated within overall Council budget

February – Budget approved by Strategy and Resources Committee and Council.

Strategy and Resources Committee

- Formally agrees the capital programme
- Receives budget monitoring reports covering financial and non-financial elements of capital schemes

Regeneration and Investment Board

- Informally reviews business cases
- Allows panel a chance to comment on capital schemes before formal approval process

Strategic Leadership Team

- Reviews Business Cases submitted
- Performs initial sift of viable schemes
- Approves proposed list of capital schemes
- Discussions will include Chief Executive, Strategic Directors, Section 151 and Head of Property Services

Service Managers / Heads of Service

- Identify priorities and opportunities for capital investment
- Act as, or appoint, project managers to lead on schemes and complete outline business cases

16. In-year capital decisions

Selecting projects to go onto the Capital Programme must remain possible outside of the usual capital budget setting process. The authority needs the flexibility to take advantage of schemes which present themselves at any stage during the year.

Capital schemes presented in year should go through the same appraisal process as schemes considered at budget setting time. The business case must indicate whether they are self-financing (through an external grant or savings/income which meet borrowing costs) or require the commitment of Council resources.

In rare cases there may be insufficient time for a capital purchase to go through the full Committee cycle, such as in the case of an opportunity land purchase. In such an instance where it is above delegated powers of officers the decision will be made by the Section 151 Officer and Head of Paid Service, in consultation with the Chair of Strategy and Resources Committee. This only applies where there is an existing budget approved by full Council which may be used.

Appendix A

Capital schemes fully funded by external grants should not automatically be included on the capital programme without a process of due consideration as even fully funded schemes have a cost in relation to officer time.

17. Monitoring capital projects

Effective monitoring of projects is a vital element of good capital governance.

Capital projects are often significant not only in terms of financial resources required but in terms of organisational capacity, impact upon Service delivery and reputational risk. It is therefore vital that there is sufficient monitoring carried out upon schemes to allow stakeholders to be informed of progress and for members and officers to make decisions as required.

In order to meet the requirement Strategic Leadership Team will receive a monitoring report showing the current spend against capital projects at the end of each financial quarter, with an outturn report at year-end. Strategic Leadership Team may then invite project managers for schemes with variances deemed to be significant, either financially or in terms of project progress, to attend the meeting to present a progress report.

Service Committees will receive information on the progress of capital projects as part of the finance budget monitoring reports already received. Committees may also add specific projects to their work plan should they wish to scrutinise projects in depth.

Schemes requiring additional funding to be committed by the District Council as a result of either changes in cost estimate or extensions of scope will be the subject of a report to, and decision by, both Strategy and Resources Committee and Council. This should be regarded as a key element of a well-managed capital programme.

18. Post project evaluation

All Capital Projects must be the subject of a post project evaluation. This must be completed by the Project Manager. This should not be regarded as an onerous process but simply the final stage of good project management. Key findings will be reported to the relevant service Committee. A Corporate Register of completed projects and listed key lessons is to be maintained and managers planning new projects must have due regard for any lessons previously learnt. As part of the year-end closedown process the finance team will request a copy of the completed post project evaluation for all projects which have completed in year.

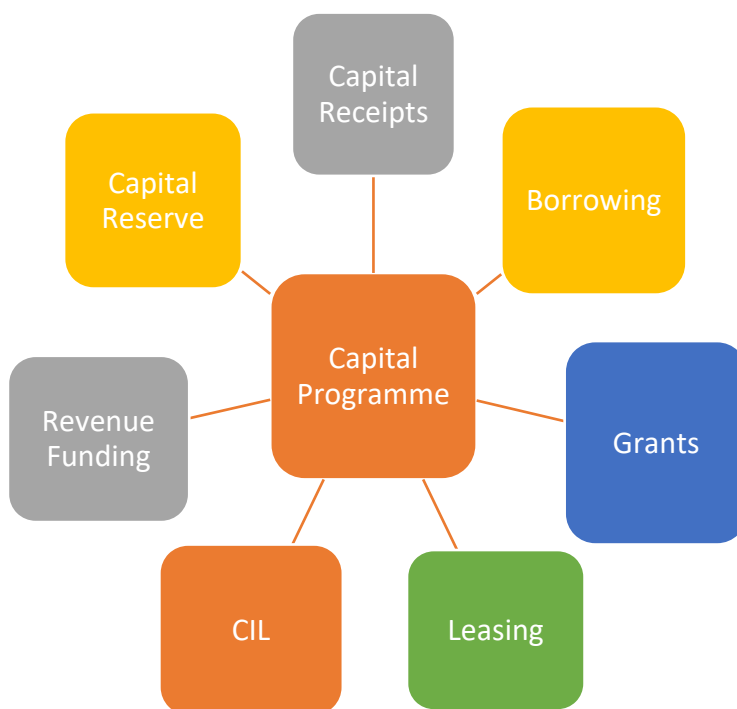
Section 3- Financing the Capital Programme

19. Capital funding

There are a number of distinct sources of funding which can be utilised to finance capital expenditure. Some funding sources are ring fenced and can only be used for Housing Revenue Account capital expenditure, or for a particular capital project. Consideration of funding must be made when projects are at the planning stage. No capital project will be put forward without funding having been identified to complete the project. Where capital schemes are in multiple phases, perhaps requiring an initial development phase to ensure funding for the final phases, this will be considered as part of the planning stage and clearly reported.

Capital funding cannot be used to fund revenue costs which may arise from a capital scheme such as a consultant’s costs on feasibility before a project is identified.

The possible options for Capital Financing are shown in the table diagram below followed by a clarification of the characteristic and potential usage of each one.



20. SDC resources

Capital Receipts

The sale of assets with a value of more than £20,000 generates income known as capital receipts. Legislation requires these to be spent on either new capital investment or the repayment of existing debt. The government is allowing some flexibility in the use of capital receipts up until 31 March 2025 to fund revenue costs of transformation projects where these are expected to generate revenue savings in future years (See Section 12).

HRA Right to Buy compulsory sale of council houses generate receipts that may be retained to cover the cost of transacting the sales and to cover outstanding debt on the property sold, but a proportion of the remainder must be surrendered to Central Government.

All other HRA capital receipts may be retained provided they are spent on affordable housing, regeneration or paying off housing debt.

General Fund capital receipts can be retained in full. These can arise from the sale of land and buildings, vehicles, plant and equipment, and also through the repayment of loans or grants.

An active asset management planning process is needed to review the asset requirements of the Council and therefore to identify surplus assets which may be sold to generate capital receipts.

Capital Reserve

Reserves are set aside from revenue resources and earmarked for particular purposes. The capital reserve is earmarked to be used to finance properly authorised capital schemes. At any one time, some or all of the capital reserve will be earmarked to finance part of the current year and future years' capital programmes.

Leasing

One way of acquiring new assets is to lease. This is commonly used to procure lower value assets that may be below the £20,000 de minimis level for treating as capital expenditure, for example small vehicles or photocopiers. The cost of leasing should always be compared with other means of financing, in recent years it has not been the most cost-effective source of capital funding.

For accounting year 2024-25 a technical distinction between finance leases and operating leases will end on the introduction of IFRS16. This will mean an increase in the Council's CFR, an increase in property, plant and equipment long term assets totals on the balance sheet, together with a corresponding long term liability representing the principal element of future lease payments. For Stroud District Council the impact for current leased assets is assessed to be immaterial with the only assets affected photocopiers, some leased vehicles and some leased-in land used as part of two car parks. The de-minimis level will further limit

the already low impact. Detailed calculations will be required during 2024-25 financial year for disclosures, and accounting entries required for that year. There will be no impact on costs or cash flows for the Council, the impact will be of a presentational and compliance nature.

Prudential Borrowing

The Council is able to borrow money on the money market or from the Public Works Loans Board (PWLB) to fund capital schemes. A preferential PWLB certainty rate of interest is allocated to Councils who apply for it, and it is the policy of this Council to take advantage of the certainty rate each year.

For all schemes initially funded from borrowing, the Council will have to fund the repayment and interest costs as there is no longer any central government “supported borrowing” allocations and related revenue support.

The Council is only able to borrow for “unsupported borrowing” (also known as Prudential Borrowing) under the guidance contained in the CIPFA Prudential Code whereby, in summary, the Council is required to ensure that all borrowing is both prudent and affordable. All schemes funded from prudential borrowing are approved by full Council. As part of the Treasury Management Strategy each year full Council approves a limit for affordable borrowing and capital schemes will be considered in the light of that limit.

As required by the 2021 Prudential Code this Council states it will not undertake capital investments that are primarily for financial return and finance them with borrowing, as this would breach the prohibition of borrowing to invest for financial return.

21. External funding sources

Capital Grant from Government or Government Agency

Central government and government agencies provide capital grant funding that can be either ring fenced or non-ring fenced. Examples of ring fenced grants that the Council has received are disabled facilities grants (DFG's) and Heritage Lottery Fund (HLF) canal project funding.

Community Infrastructure Levy (CIL)

Any monies received from developers for infrastructure from the Community Infrastructure Levy will not be allocated to a specific service but will be allocated under the CIL arrangements (“the Regulation 123 List”) in line with Council’s capital scheme priorities.

The process for allocating CIL funds will be in accordance with the process agreed by Strategy and Resources Committee.

Section 106 Agreements

Developer consents may attract Section 106 funding to spend on a particular asset or site as an alternative to CIL.

Capital contributions from partner organisation

When capital projects are devised it is open for project managers to invite funding from a range of partner organisations. Partner organisations in recent years have included Gloucestershire County Council, Stroud Town Council, Cotswold Canals Trust and Friends of the Cowle Museum.

Revenue contributions

Services who are leading a capital project may make savings within their revenue budgets during a particular year and in some circumstances use that saving to part-fund a capital project.

22. Policy on use of capital funding

The Council will first look to use external funding sources where possible to meet the funding requirements of its capital programme.

If SDC resources are required the authority will look to utilise reserves, revenue funding or capital receipts as these create no long term revenue cost implications for the Council.

Borrowing will be used as the last possible source of funding and should be restricted only to those schemes which generate sufficient savings or income to meet the costs of interest and the Minimum Revenue Provision.

Any borrowing incurred to support the provision of new build housing within the Housing Revenue Account must be demonstrated to be affordable over a period of 30 years.

Major Sources of Funding for the Capital Programme – Risks and Restrictions

General fund Receipts	HRA Receipts	Capital Reserve	Revenue Funding	Borrowing	Grant funding / S106
<ul style="list-style-type: none"> • Restrictions - Used for capital expenditure or debt repayment only • Risks - Can only be used once 	<ul style="list-style-type: none"> • May only be used on the HRA 	<ul style="list-style-type: none"> • Restrictions - None. Also usable on revenue expenditure • Risks - Can only be used once. Decision required as to best use 	<ul style="list-style-type: none"> • Restrictions - None • Risks - Decision required as to best use 	<ul style="list-style-type: none"> • Restrictions - For capital expenditure only. Must be within affordable limit set by Council. Not for revenue generating investments. • Risks - Creates an ongoing MRP and interest liability over the life of the asset 	<ul style="list-style-type: none"> • Restriction - Dependent on grant conditions • Risks - Objectives set out by third party. Not in line with SDC priorities.

23. Relationship between Capital Strategy and Treasury Management

Treasury management refers to the processes of managing and reporting on the Council’s performance in matters of cash flow management, investment and borrowing.

The Council’s policy on Treasury Management has numerous links to the Capital Strategy. It is not intended that this Strategy replace the reporting requirements of the Treasury Management Strategy. Included here is only a summary of the major points of that strategy and associated governance processes.

Key Treasury decisions are the responsibility of full Council and are contained within the Treasury Management Strategy.

These include

- Approved limits on borrowing
- Limits for investment types and counterparty limits
- Planned capital expenditure
- Estimates for the future Capital Financing Requirement
- Policy on the Minimum Revenue Provision

Detailed discussion on these matters is delegated to the Audit and Standards Committee who then make recommendations on to full Council.

The key impact of a capital programme using borrowing is the creation of a “Capital Financing Requirement” (CFR). The CFR represents the need to borrow external funds as a result of expenditure funded through borrowing. Having a CFR creates the need for a Minimum Revenue Provision (MRP), a sum to be put to one side each year from the General Fund for repayment of debt.

The Council’s MRP policy is to make provision for the repayment of debt equally over the life of the asset that the borrowing relates to.

The current projections of General Fund MRP are shown in the table below.

	2023/24	2024/25	2025/26	2026/27	2027/28
	£000	£000	£000	£000	£000
Opening CFR	18,551	19,377	22,120	20,748	23,068
Borrowing	1,855	4,184	49	3,822	2,063
Budgeted MRP	(1,029)	(1,441)	(1,421)	(1,502)	(1,664)
Closing CFR	19,377	22,120	20,748	23,068	23,467

The Treasury Strategy approved in February 2023 sets out the following limits for borrowing. These will be revised by as part of the Treasury Management Strategy to be considered by Council in February 2024.

	2023/24 (£m)	2024/25 (£m)	2025/26 (£m)
Authorised Debt Limit	149	159	162

The Audit and Standards Committee receive quarterly reports, a mid-year monitoring report for Treasury management and an end of year outturn report. Where circumstances require, such as a material fall in the value of investments, a report would be prepared and presented to the next meeting of the Committee by the S151 Officer.

Section 4- Risk Management

24. Embedding risk management in the capital programme

The Capital Strategy must be considered alongside the principles of risk management. Risks are inevitable within a capital programme, as with all aspects of Council operations, and effective management of risk is a vital part of the capital strategy.

The Council has a pre-existing “Risk Management Policy Statement & Strategy” which sets out the authority’s approach to risk and risk management. All principles included within that document should be considered as embedded within the Capital Strategy.

For the purpose of clarity, the Risk Management Policy Statement is repeated here

The Council is committed to securing **effective risk management** as part of its responsibility to deliver effective public services within its district.

It acknowledges that effective risk management **helps strengthen its capacity and ability to efficiently meet its corporate priorities and core business.**

In managing its risks, SDC commits to:

(a) Operate in a **culture of creativity and innovation, rather than risk avoidance;**
and

(b) Act consistently within recognised best practice to **identify, evaluate and secure the proportionate control of its risks.**

The types of risk the authority is exposed to in the Capital Programme are summarised below;

- Financial Risk – The risk of significant cost overruns or income generation not meeting expectations. The authority has a low appetite for this risk as it would impact upon available resources. Mitigation will be in the form of close scrutiny of capital spending through the budget monitoring process.

Appendix A

- Strategic Risk – The risk of not delivering key Council priorities or projects. Mitigation will be in the form of careful selection and planning of capital projects before commencement and project managers reviewing project progress and taking corrective action where necessary. Major changes in the outcomes of schemes will be reported to the appropriate Committee.
- Governance risk – The risk of capital spending decisions not being appropriately considered and decisions not being made at the correct level. Mitigation of this risk is the governance principles contained within the capital strategy.
- Resourcing risk – The risk that insufficient funds are available to fund the capital programme or that the incorrect type of funds is applied to capital projects. This is mitigated by the financing of capital projects being reviewed by the S151 Officer as part of the budget setting and the outturn.

25. Knowledge and skills within the organisation

The Capital Programme is developed and monitored within the finance team by professionally qualified accountants who are required to undertake Continuing Professional Development to ensure their knowledge remains relevant. They have many years of experience in managing local authority capital programmes.

The Property Services team has officers of multiple disciplines who are experienced at leading capital projects, managing the Council's property portfolio and working within the local property market. They have experience of dealing with acquisitions, disposals, new commercial and residential development and redevelopment of brownfield sites. The team of Chartered Surveyors are required to undertake Continuing Professional Development to retain their membership of the RICS.

Legal Services will be provided by One Legal who will form a key part of the decision making around Capital projects. All solicitors are required to complete an annual Statement of Competence to the regulatory body to ensure any professional training needs are identified and addressed.

Where necessary external advice may be sought for all types of financial, property and legal advice. These costs, or at least appropriate estimates, will be included in the business cases of capital schemes.

Officers will work with members to ensure that training needs for elected members are appropriately identified. As a minimum annual training will be provided around the Treasury Management Strategy.

STROUD DISTRICT COUNCIL

COUNCIL

THURSDAY, 22 FEBRUARY 2024

Report Title	General Fund Budget 2024/25, Capital Programme and Medium-Term Financial Plan			
Purpose of Report	To consider the Council's financial position over the medium term and set a budget requirement and the level of council tax for 2024/25.			
Decision(s)	<p>The Council RESOLVES:</p> <ol style="list-style-type: none"> a. To approve the updated Medium-Term Financial Plan as set out in Appendices A-D b. To increase the council tax by 2.99% (£6.85) to £236.02 at Band D, an increase of approximately 13p per week for the services provided by Stroud District Council; c. To note the uncertainty around the impact of changes to future local government funding d. To approve the Capital Programme, as set out in Appendix E e. To approve the planned changes to the reserves as set out in Section 4 of the report and Appendix F f. To approve the fees and charges policy and list of Council fees and charges as set out in Appendices G and H <p>In addition to the recommendations from the Strategy and Resources Committee, Council RESOLVES:</p> <ol style="list-style-type: none"> g. To approve the Council Tax Charges for the District as set out in Appendix I 			
Consultation and Feedback	<ul style="list-style-type: none"> • Annual consultation with residents and businesses • Budget Holders on budgets and savings • Committees and Council on Council Plan 			
Report Author	Andrew Cummings, Strategic Director of Resources Email: andrew.cummings@stroud.gov.uk			
Options	The Committee may choose to make alternative budget recommendations to Council			
Background Papers	DLUHC Final Finance Settlement; Service Committee Revenue Estimates			
Appendices	A – Medium Term Financial Plan B – Changes in Budget C – Budget Summary D – Committee Budgets E – Capital Programme F – Earmarked Reserves G – Fees and Charges Policy H – Fees and Charges 2024/25 I – Council Tax Setting 24/25			
Implications (further details at end of report)	Financial	Legal	Equality	Environmental
	Yes	Yes	No	No

1. INTRODUCTION / BACKGROUND

- 1.1 Council approved the budget for 2023/24 and the Medium Term Financial Plan (MTFP) at its meeting on Feb 16th 2023. An update to the MTFP was then agreed by Council as part of the Budget Strategy on October 26th 2023. This MTFP update agreed the framework for the budget setting process, in advance of the detailed budget work being undertaken by officers across the authority.
- 1.2 The following report sets out the details of the Authority's Medium-Term Financial Plan (MTFP) for the period 2023/24 – 2027/28. Each section of the report is laid out to focus on a specific area of the budget.
- 1.3 The MTFP for the General Fund and the Housing Revenue Account (HRA) have been prepared in tandem and should be regarded as the overall financial strategy for the Council. The information is delivered within two separate reports for the purposes of clarity of decision making only.
- 1.4 The report is structured as follows;
 - Estimates of Major Funding
 - Adjustments to Revenue Budgets
 - The Medium-Term Financial Position and planned use of reserves
 - Capital Programme
 - Statement of Chief Financial Officer
- 1.5 Appendix A sets out the summary of the Council's Medium-Term Financial Plan. It shows adjustments to the plan as well as the estimates of major funding sources and movement on key reserves.
- 1.6 Appendix B shows all the identified savings and pressures over the life of the plan. Each figure represents a change to the base budget.
- 1.7 Appendix C sets out a summary of the total revenue expenditure budget for 2024/25.
- 1.8 Appendix D shows the revenue estimates for each committee, with those for Strategy and Resources Committee being shown in detail. The detail behind the other Committee expenditure budgets is included within the service estimates report taken to each Service Committee. Committee budgets in this Appendix include those items listed as Corporate or Council Plan items in Appendix C.
- 1.9 Appendix E shows the planned capital programme for the General Fund and the sources of financing which are estimated in the medium term.
- 1.10 Appendix F shows the impact of the Medium-Term Financial Plan on the earmarked reserves within the General Fund.
- 1.11 Appendix G is the fees and charges policy setting out how the Council considers fees and charges, with the new list of charges being shown at Appendix H.

- 1.12 This report is largely as presented to Strategy and Resources Committee but there are three key changes to report to members for the final version of the report to be considered by Council.
- The final settlement has been released resulting in a change in the money received through the funding guarantee grant. There have also been minor changes to the level of retained business rates. The funding level in this report is based on the final settlement.
 - The Local Plan Inspectors have granted a 10 month pause in the process to allow the Council to work on the Joint Action Plan. This has required additional funding to be allocated to the both the Action Plan and the inspection process. This is covered in Paragraphs 3.33 and 3.34 and also in the revised MTFP included at Appendices A and B.
 - Capital allocations for the UK Shared Prosperity Fund are now included in the capital programme for 2023/24 and 2024/25.
- 1.13 The Final Settlement also includes a requirement for Councils to produce Productivity Plans before July 2024. These plans are to set out how Councils are working to improve service performance and reduce wasteful expenditure. Although government has indicated that these should be short, and draw upon work already taking place, they are required to be approved by Members. The Plan for this Council will be considered by Strategy and Resources Committee at a later date.

2. ESTIMATES OF MAJOR FUNDING

- 2.1 The provisional local government financial settlement for 2023/24 was announced on December 18th, 2023 with the final settlement following on February 5th 2024. As was the case in 2022 these were preceded by a local government finance policy statement from earlier in December which set out some of the key principles to be included in the settlement. The major announcements from within these papers impacting on this authority are as follows.
- A confirmation of a 3% Band D increase referendum limit for Council Tax for Shire District authorities for both 2024/25
 - Councils will be funded for the freezing of the business rates multiplier paid by small businesses
 - Central Government continues to have no desire to introduce “Negative Revenue Support Grant (RSG)” which represents a year of cuts from the fourth year of a previous four year settlement agreement
 - The small amount of RSG received in 2023/24 will be increased by CPI (6.62%) for 2024/25
 - An additional year of New Homes Bonus grant has been awarded
 - The continuation of the Funding Guarantee grant to guarantee a minimum 4% increase in core spending power for every Council (this was 3% in the Provisional Settlement)
- 2.2 It is long expected that there will be a review of the local government finance system. The policy statement includes a confirmation that the government remains committed to improving the local government finance landscape in the next Parliament. It also says that now is the time for stability and not fundamental reform such as implementing the Review of Relative Needs and Resources or a reset of accumulated business rates growth. This

position is to be welcomed as both of those reforms would likely be negative for this Council but the situation is currently that there is no detail on how local government will be funded after the 2024/25 year.

- 2.3 The outcome of any review of local government funding is being increasingly difficult to estimate with any form of certainty. The most recent consultations on how such a process may work were from 2019, and it is clear that it will be for the government after the next General Election to decide when and how any reform of funding takes place.
- 2.4 The reason for the anticipated negative impact upon Stroud of any reform is that this Council benefits from a strong taxbase for both Council Tax and Business Rates, but has lower spending demands than other authorities, particularly those with social care responsibilities. Therefore, the MTFP still includes an estimate of reduced funding levels after such a reform has been implemented and this is reflected in a reduction of retained business rates income from the 2026/27 year onwards.
- 2.5 These estimates are derived from analysis work undertaken by the Council's external funding advisors who also suggest that there is likely to be some transitional funding received for those authorities who lose out from such a review. This transitional funding is included within the "Other Grants" section of the MTFP.
- 2.6 The paragraphs below set out the impact of the settlement upon the Council's funding with the overall position being included in Appendix A.

Council Tax

- 2.7 The provisional settlement confirmed a referendum limit for District Councils to increase their Band D Council Tax by the higher of 3% or £5 for the 2023/24 year. This contrasts with upper tier authorities who are permitted increases of 5% to include an Adult Social Care Precept. Police and Crime Commissioners have been permitted increases of £13 for a Band D Property. There remains no limit for Town and Parish Councils.
- 2.8 The Medium-Term Financial Plan recommends an increase of 2.99% which represents an increase of £6.85 for a Stroud District Council Band D Property. This is in line with the agreed Budget Strategy. Strategy and Resources Committee will be considering, alongside the budget papers, a continuation of the Local Council Tax Support Scheme. This scheme will still provide 100% support for those who meet the criteria of the scheme.
- 2.9 The Budget Strategy included an estimate of the tax base growing by 1.5%. Actual tax base growth for 2024/25 has now been confirmed at 1.6%. This includes the impact of a proactive exercise undertaken in the current year confirming the correct number of single person discount claimants across the District. A growth in taxbase of this level, before adjustments to collection rates, would see Council Tax income increase by £171k per annum.
- 2.10 The 2023/24 year saw a reduction in the estimated Council Tax to be collected from 99% to 98.5%. The 99% level was exceptionally high and did not represent the actual level of collection after the Covid pandemic. In-year collection figures currently show that collection is expected to be around 98% for the upcoming year and the Council Tax base has been recalculated on that basis. This figure of 98% has then been used throughout the remaining life of the MTFP and will be reviewed on an annual basis as part of the budget setting process.

- 2.11 The impact of reducing the collection assumption to 98% is to reduce the Tax Base by 240 Band D Properties and the estimated level of tax collected by £56k per year. This will be kept under review and revised for future years tax setting if necessary.
- 2.12 After these adjustments the new Council Tax base is 47,012.30 (46,505.95 in 2023/24). This is a net overall increase of 1.09%.
- 2.13 At the new Council Tax Base a 1% increase in Council Tax raises approximately £108k per year towards District Council Services.
- 2.14 The full impact of all of these changes on the estimated Council Tax to be collected in 2024/25 is shown at Table 1 below.

Table 1 – Change in Estimated Council Tax Income

	£'000
Increase in Tax Base	171
Adjustment to Collection Rate	(56)
Council Tax 2.99% Increase	323
Total Council Tax Change	438

- 2.15 The budget setting process also includes an annual review of whether the Council Tax Account (Collection Fund) will be in surplus or deficit each year against the level of tax estimated this time last year. Currently a small deficit of £16k is anticipated for the 2023/24 year and this will be covered by the Earmarked Reserve the Council holds for this purpose.
- 2.16 At this meeting Strategy and Resources Committee will be considering whether to give notice of the Council's intention to introduce a Council Tax Premium on Second Homes. The MTFP has currently been prepared on the basis that there will be such a premium from 2025/26 onwards. The budget papers will be adjusted for the Council meeting if agreement is not reached on the premium.

Business Rates

- 2.17 The Non Domestic Rating Act 2023 gave Central Government new legal powers to decouple inflationary increases on the standard business rates multiplier and the one used for small business. The multiplier is a key component of Business Rates as every business has a rates bill set at their rateable value, as calculated by the Valuation Office Agency, multiplied by their relevant multiplier.
- 2.18 The Chancellor's Autumn Statement, issued in November, confirmed that these powers would be used for the 2024/25 year. The multiplier for small business remains frozen at 49.9p per £1 of rateable value and the standard rate increases from 51.2p to 54.6p (an increase of 6.6%)
- 2.19 The settlement confirms that Councils will be compensated through grant funding as if both multipliers had increased by the rate of CPI. This becomes more complex when one multiplier is frozen and one is increasing and a number of technical changes have been

made to allow this to happen. These technical changes make no overall material difference to Council funding.

- 2.20 The calculation of retained business rates is a complex one and each time changes are made to rates collection, and are compensated by a Central Government grant, it changes the balance of retained income being derived from rates and grants, this is considered as part of forecasting and estimates from the Council's funding advisors are also used as part of this process.
- 2.21 The major risk factor for the Council around business rates is the anticipated reset of growth. The baseline funding level which the Council is calculated by Central Government as being required by this Council is £2.7 million. However, the long term growth in Business Rates experienced by the Council since 2013 means that the MTFP includes retained business rates income for 2024/25 of £6.59 million. Clearly any loss in this retained growth upon a reset and national redistribution of this rates funding will have a major impact upon the financial position of this Council.
- 2.22 As discussed earlier in this report the Business Rates figures from 2026/27 onwards are estimates modelled on a potential review of the local government finance system. When more information is available about how such a process will work it will be reported to members. This is unlikely to be before the next Budget Strategy and potentially not before the next local government settlement.
- 2.23 The income received from Business Rates on renewable energy facilities within the District is shown separately in the MTFP as it is received directly and at a level of 100% by the Council. This income is not subject to the Business Rates retention calculation. Currently it is forecast to remain broadly stable over the life of the MTFP with only increases to allow for inflation.
- 2.24 The settlement also confirmed that the Gloucestershire Business Rates Pool can continue to operate in 2024/25. By pooling business rates and sharing risks the retention mechanism means that a portion of the Business Rates Growth which would have been returned to Central Government is retained within Gloucestershire. The retained income is shared between the seven local authorities and a Strategic Economic Development Fund (SEDF) which was previously distributed by the Gloucestershire Economic Growth Joint Committee. Upon its inception the new Gloucestershire City Region Board will take over responsibility for the administration of this fund.
- 2.25 No pool income is included within the Base Budget as a result of the inherent uncertainty of pooling. Amounts received are allocated as part of the accounts closedown process and reported to the Strategy and Resources Committee. As an indication as to the possible level of funding to be received, the gain for the most recent complete financial year, 2022/23, was £494k to this Council.
- 2.26 The Business Rates collection account was in deficit at the accounting year end 2022/23. This is matched off against a smoothing reserve held for that purpose in the accounting year after closedown is completed, i.e. after 2024/25. This is shown in Appendix A.
- 2.27 Final Business Rates estimates of amounts to be collected in Stroud District were reported to Central Government at the end of January, after the publication of this report for Strategy and Resources Committee. As anticipated, there was no material change but as the funding position was already being updated for the funding guarantee grant the opportunity has also been taken to update the rates position. The total funding in 2024/25 is the same

with changes made only to the split of funding between standard rates, renewable rates and the collection fund smoothing reserve.

New Homes Bonus

- 2.28 In the past this grant has been calculated on multiple years of housing growth. However, for 2023/24 it has been based on only the housing growth from the previous year and it has been confirmed that this calculation method will continue into 2024/25.
- 2.29 The grant received in 2023/24 was £893k and a modest reduction to £700k was anticipated in the Budget Strategy. In the provisional settlement the actual reduction was greater than estimated and our actual allocation for 2024/25 is only £565k, a reduction of £328k.
- 2.30 There is no information as to whether New Homes Bonus will continue after 2024/25 and so nothing is assumed in the MTFP for the years after that point. This will be reviewed as part of the Budget Strategy later in 2024.

Other non-ringfenced grants

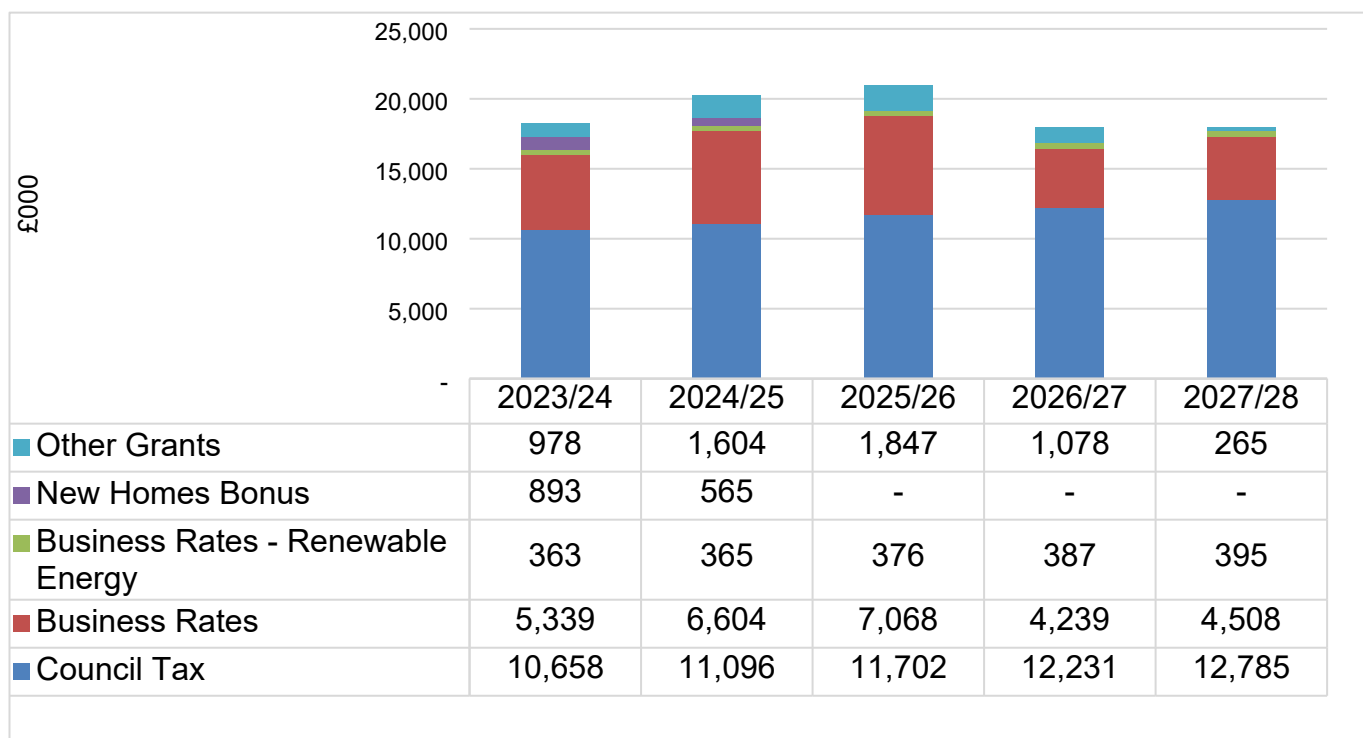
- 2.31 A small amount of Revenue Support Grant is now received again each year as a result of the rolling in of two separate grants into a general RSG allocation. This occurred as part of the settlement for the 2023/24 budget and as confirmed in the settlement for 2024/25 it will be increasing by inflation. It is then anticipated to remain broadly cash flat in the following year before being removed upon any implementation of funding reform.
- 2.32 The provisional settlement has confirmed that the Services grant will continue for one more year but allocations will again be reduced. This change reduces the allocation to SDC from £100k in 2023/24 to £16k in 2024/25.
- 2.33 The Funding Guarantee grant, introduced in 2023/24, is continuing for another year. This grant stream, originally introduced from the savings in New Homes Bonus nationally, is designed to guarantee that every authority has at least a 4% increase in Core Spending Power (CSP) before the local decision on Council Tax increases. The allocation for Stroud is £1.417 million in 2024/25 (3% and £720k in 2023/24).
- 2.34 Although Core Spending Power doesn't directly translate into an impact on the Budget it is useful to consider as it is the measure by which Central Government measures Council Funding levels. This measure includes growth in Council Tax, grants, and the base business rates retention level (although not the Business Rates Growth which we benefit from as SDC). Growth is not included in our CSP as there is an expectation that it will eventually be removed, as is covered in every budget report.
- 2.35 As per the figures released with the Settlement the CSP increase for Stroud for 2024/25 is 6.1%. This is slightly higher than the average figure for Districts nationally which was 5.88%, the lowest out of all classes of authority. When calculating CSP increases for Councils it is assumed that each Council will increase Council Tax by the maximum amount allowable.
- 2.36 The funding included within Other Grants is shown in the following table.

Table 2 – Make Up of Other Grants

	2023/24	2024/25	2025/26	2026/27	2027/28
	£'000	£'000	£'000	£'000	£'000
Services Grant	95	17	16	0	0
Revenue Support Grant	159	170	167	0	0
Funding Guarantee Grant	724	1,417	1,664	0	0
Net Fair Funding Transition Adjustment	0	0	0	1,078	265
Total Other Grants	978	1,604	1,847	1,078	265

2.37 The sources of funding included within the MTFP are summarised in the table below.

Table 3 – Assumed Funding in the MTFP



3. ADJUSTMENTS TO REVENUE BUDGET IN FUTURE YEARS

3.1 The following section sets out the most significant changes which have been made in the 2024/25 budget. For the purposes of this report additional allocations of budget, or reductions in income targets are referred to as “pressures”. An increase in income targets or reduction in expenditure budgets are referred to as “savings”.

Recurring Budget Changes

- 3.2 The annual budget includes a number of adjustments for inflation. Inflation has been high in the national economy reaching a peak of 10.7%, although this has recently fallen to 3.9% and then risen again to 4%.
- 3.3 The 2023/24 local government pay award negotiations have now been finalised at a sum of £1,925 per annum or 3.88%, whichever is higher. This equates to an increase of approximately 5.6% across the General Fund workforce. This has added £116k on top of the already budgeted 5% increase for the 2023/24 year which will be recurring throughout the period of the MTFP.
- 3.4 The pay award for 2024/25 will not be known until after the budget has been set for the year, and likely not before the start of the financial year. The MTFP for 2024/25 therefore uses an assumption of a 5.6% increase as has been seen in the current year. With inflation now having fallen below that level it may be that such sums may not be required. However, with pay increases having been below inflation for a number of years, and the Union's pay claim having not yet been submitted, it is not recommended to reduce this provision at the current time.
- 3.5 A number of supplier contracts have increased in price and an overall budget allowance for contract inflation of £525k is included for 2024/25 year.
- 3.6 The largest single increase is for the Ubico contract. The agreed contract sum for next year of £8.443 million is the product of a number of changes which are shown in the table below.

Table 4 – Changes in the Ubico Contract

	£000
Opening Budget	7,776
Fuel	10
General Costs	28
Employment costs	457
Vehicle Repairs	31
Asset Charge	(108)
Premises & Insurance	86
Vehicle Hire	120
Corporate Support	43
2024/25 Budget	8,443

- 3.7 The largest Ubico increases relate to the local government pay award with the average increase for Ubico staff being higher than the 5.6% on the SDC payroll.
- 3.8 The fuel cost increase of £10k is a net increase including what would have been a reduction in the estimated cost of Diesel since the current year's budget was produced, and the extra cost of using HVO fuels previously agreed by this Council. The extra cost of HVO is shown separately in Appendix B and has previously been reported to Council both at the time of the original decision and as part of the budget strategy.

- 3.9 There have been delays in vehicle procurement for recycling vehicles while the outcome of the National Waste Strategy was awaited. This has resulted in a saving in the borrowing cost for new vehicles (included in the Asset Charge) but is matched by increases in vehicle hire costs. This increasing in hiring is to ensure there are no service disruptions as a result of the ageing fleet, whilst new vehicles are awaited.
- 3.10 We are currently in the middle of the three year period between revaluations of the Pension Scheme so there are no changes to the level of contribution to the Pension Fund. However, it is important to note that the figures produced by the actuary for the 2022/23 accounts suggest the pension fund remains above 100% funded meaning it is not currently anticipated that there will be increases to contribution levels at the next full valuation.
- 3.11 The full list of fees and charges is included at Appendix H. Increases have been raised at an average level of 5% as agreed in the Budget Strategy. This has brought an additional £222k of income into the budget for 2024/25.
- 3.12 Discussions have again taken place with Stroud Town Council over the overall 5% income increased targeted through tariff increases, as agreed in the Budget Strategy. As with last year tariffs are only increased on short stay car parks. The usage data for the current year shows that usage of those car parks has increased even with tariff increases.
- 3.13 The continued freezing of parking tariffs in the “flexible stay” car parks within Stroud Town mean that parking charges for 2024/25 will again be frozen at 2022/23 levels in 86% of the Council’s chargeable parking spaces. Although the budget increases tariff on short stay car parks it also includes investments in parking in Stroud Town as detailed later in this report.
- 3.14 The fees and charges policy document, setting out in full the Council’s process for setting fees and charges, along with the governance process, is included at Appendix G. There are no changes in the policy from that included in the 2023/24 Budget papers.
- 3.15 Interest rates have remained higher than forecasted throughout the 2023/24 year. Although it appears that the Bank of England base rate is likely to have peaked, and will now begin to fall, investment returns are likely to be high again in 2024/25. This means that additional income of £730k is included in the budget for this year. Over the life of the MTFP the additional income is removed as interest rates are expected to fall and overall balances for investment are reduced.
- 3.16 The Medium Term Financial Plan shows that borrowing costs rise after the initial saving created by higher returns on investment at the current time. Borrowing Costs are anticipated to increase across the life of the Medium-Term Financial Plan and the capital programme includes a number of General Fund schemes to be funded by borrowing. This will increase the level of borrowing and therefore its cost to the General Fund. The Council’s Treasury Management Strategy has a policy of maximising internal cash resources before taking on any new external borrowing and will be considered by Council alongside this budget.

Additional Budget Allocations – Pressure on Existing Services

- 3.17 The budget setting process has reviewed not only the general inflationary pressures but also those specific service areas which require budgetary adjustments as a result of increased prices or falling income. The detail of these areas is set out in Appendix B and the paragraphs below.

- 3.18 In line with previous years there is a continued pressure on the cost of Housing Benefit in supported housing and temporary accommodation. This is because the high cost of the housing, which is due to the specific need of the placement, is not fully recoverable through Housing Benefit subsidy and so some of the cost remains with SDC. At Community Services and Licensing Committee it was reported that an additional £302k would be required for 2024/25. It has since been announced that the Local Housing Allowance, on which Housing Benefit is calculated, would be increasing from April 2024. This, along with the latest forecast of the position, has allowed the pressure to be reduced to £202k, a reduction of £100k.
- 3.19 Table 4 shows the changes made in the Ubico contract. This totals more than the general 5% allowance made on Contract Inflation and so an additional inflation allocation of £112k is included in the Ubico contract sum increase.
- 3.20 The Budget Strategy reported that levels of car parking income had not returned to levels reported before the pandemic and a reduction of the income target, based on current usage, was to be anticipated. This adjustment has been confirmed at a level of £185k for the 2024/25 year and will be kept under review for the rest of the MTFP. This adjustment is separate from any consideration of inflationary increases of parking fees.
- 3.21 Also reported in the Budget Strategy was an increase in the capacity of the Council to carry out counter fraud prevention, detection, and investigation work. This additional capacity has a cost of £39k p.a. to the General Fund although it is hoped there will be financial benefits through both loss recovery and loss avoidance.
- 3.22 The Council has been expecting a significant increase in the fees it must pay to have its accounts audited by a suitably qualified firm appointed by Public Sector Audit Appointments. Additional budget was included in 2023/24 as a result of this. However, the increase in the "Scale Fee" was even larger than anticipated as it has increased from £41k to £149k. Nationally Councils are being required to pay more for audits as a result of the large backlog caused by lack of auditor capacity. From 2023/24 onwards the appointed auditor will be Bishop Fleming and a further General Fund budget increase of £36k is required to bring the budget up to the new level of audit fee.
- 3.23 The "Fit for the Future" programme, which aims to modernise the way the Council interacts with residents and businesses has to date been funded by one off allocations. In recognition that the Council sees modernisation as an ongoing piece of work there are two posts within the Corporate Policy and Governance team who will work on this on an ongoing basis, a Business Analyst and a Consultation and Engagement Officer. This total funding is £101k for the 2024/25 year.
- 3.24 A number of budget adjustments are included within the Council's IT provision. Although the IT spend is now effectively managed within budget, an underspend is anticipated in 2023/24, there are various items which require additional budget. These include decommissioning physical servers, upgrading the telephony system and cloud migration of websites. Additional costs in 2024/25 total £33k. There are further costs in ongoing years as the original contract for the Digital Platform, paid from a historic IT improvement reserve, needs to be brought into the general IT revenue budget after the original term.
- 3.25 The Council has a number of subscriptions to networking organisations such as the Local Government Association, the District Council's Network and South West Councils. These subscriptions have increased in price in recent years and inflation is not routinely added to these budgets. An additional allowance of £19k is therefore made in the 2024/25 budget to cover these increases.

- 3.26 The Council's corporate maintenance budgets have not historically been included in the allowances made for annual inflation on contracts. High levels of inflation over the last two years, particularly in building cost, mean that this is no longer sustainable. An inflation allowance is therefore added from the 2024/25 year onwards. For the 2025/26 budget maintenance budgets will be treated like contract budgets and have a standard inflation increase as set out in the Budget Strategy.
- 3.27 In addition to the inflation allowance to be added to maintenance budgets, a number of major refurbishments have become due in 2024/25 and require additional budget to complete the works. These include refurbishments of the Paganhill Arch and the Cenotaph, works at Brunel Mall, and resurfacing works on the Stonehouse and Lower Stratford Park car parks. An allowance of £250k has been made in the budget for the total of these works.
- 3.28 There is a pressure of £147k from a decrease in the support service income received in the General Fund from the HRA (this was a saving of £243k in 2023/24). The HRA pays a proportion of all Council support services to reflect that these services are provided to support the Council's landlord function. There was a large increase for 2023/24 as a result of utilities costs. As utilities costs have fallen it therefore follows that the General Fund benefits less from the pass on charge to the HRA. The support charges are subject to annual review by the Accountancy Manager to ensure they remain reasonable.
- 3.29 There is a similar reduction in the contribution to running costs from the Building Control partnership. The share of support service charges and pension costs which are paid through building control income has reduced by £120k. There is also an additional pressure from a review within Building Control which has shown that more of the work has been non fee earning than is currently budgeted. This has meant that although the overall salary costs have remained the same, the work being undertaken is not chargeable and so there is no income to offset the cost. A review of the non-fee earning work will be undertaken to establish if there is any non-statutory work which could be reduced, or additional chargeable works for which to charge, in order to reduce the pressure in future years.
- 3.30 The Council's contract with One Legal includes an estimate of the amount of income that will be received by One Legal for external work carried out by Third Parties. This income has reduced in the current year and therefore the target is to be reduced by £30k in the upcoming year creating a budget pressure. One Legal are reviewing a number of their other income targets but this Council is protected from the impact of the review of income targets which predate our entry into the partnership.
- 3.31 The 2024/25 year will include elections for local District Councillors and the Police and Crime Commissioner as well as a General Election. The Council is able to reclaim costs relating to external elections but those for our own District Councillors must be borne by the Authority. The programme for member induction has also been considered by the Member Development Working Group. Overall therefore, an additional one off sum of £34k has been awarded to budgets to cover the various estimated additional costs of the Council elections in May 2024, including estimates of complying with the Elections Act 2022.
- 3.32 Phase 1A of the Canal project created an obligation on the Council for sampling of water quality at the Capel's Mill site. This work is expected to cost up to £30k and without an additional budget the funding would have to be taken from the money allocated to the 1B Scheme, further increasing the pressure on that project Therefore an additional sum of £30k has been added to the 2024/25 budget to fund this work.

- 3.33 Since the Strategy and Resources Committee on February 1st the Council has received communication from the Local Plan inspectors agreeing to a ten month pause in the examination process. This pause is to allow the Council and its partners to work on the Joint Action Plan. This includes work to establish the preliminary design and costing of a long-term junction upgrade at the M5 Junction 12. Gloucestershire County Council have agreed to fund half of the total proposed cost of this work of £200k. In order to allow this work to proceed a sum of £100k has been included in the updated SDC budget for 2023/24, to match the contribution already committed by the County Council, and to progress this work in the current financial year.
- 3.34 In addition, a sum of £70k is included in 2024/25 for the additional costs of the inspection process. The District Council is required to pay for inspection and with the process having already taking more time than anticipated, and now potentially resuming again in December 2024, an allowance has been included to meet the estimated additional cost.

Additional Budget Allocations – Council Plan Priorities

- 3.35 As part of the Budget Setting Process a number of new allocations have been made in order to support the priorities of The Council Plan, which was renewed in 2023. Although the majority of Council Plan projects are met from existing resources a number of schemes have new budgets committed to them. These are set out in the paragraphs below.
- 3.36 Appendix B details a number of new budget allocations which were already know at the time of the Budget Strategy. At that time a total of £598k was included for a range of projects including the inhouse leisure service, the switch to HVO fuels and an expansion of the customer contact centre. This cost of £598k has reduced since that time to £511k as a net result of the reduction of the estimated running cost of the heat pumps at the leisure centres and the museum, and the application of the pay award to the customer contact centre cost.
- 3.37 The current year's budget includes an allocation of £150k to build on the work of the Community Services and Licensing Committee in refurbishing play areas in the District. An additional sum of £150k is added as part of this new budget for additional play areas to be refurbished, taking the total to £600k in the last three years. If the budget is approved Officers will begin a public consultation and procurement exercise with the outcomes being reported back to the C,S&L Committee for a decision on the specific play areas to be refurbished. This aligns with Council Plan Priority 4.2 – “increase the number, accessibility, and quality of playing pitches, play areas and outside spaces within the district”.
- 3.38 Additional resource is also proposed within the Development Management Team for an additional role in planning enforcement. Planning enforcement and associated improvement actions have been part of the work of both Development Control Committee and the Audit and Standards Committee. This budget includes the addition of another Enforcement Officer at an estimated annual cost of £43k.
- 3.39 A budget of £200k is included, to be funded from the Business Rates Pilot Reserve, to support locally led initiatives to promote the vitality of market towns across the district. Specific projects will be identified through close engagement with market towns and key stakeholders and will be expected to be delivered over the financial years 2024/25 and 2025/26. The allocation includes estimated operating costs of £50k.
- 3.40 As part of the commitment to support local High Streets it is proposed to improve the provision of free afternoon parking at London Road Surface Car Park and the Brunel Mall

Multi Storey car park within Stroud Town Centre. Currently these car parks offer free parking after 3pm but it is proposed to change this to being free after 2pm. This will have an estimated annual cost of £15k which is included within the budget. The exact cost will depend on the pattern of usage across all the car parks and will be monitored closely during the upcoming year.

- 3.41 A budget of £20k is also included for the provision of new electronic signage at Brunel Mall indicating the number of spaces available. This form of signage has been requested by the District Chamber of Trade as something which would be a benefit to businesses within Stroud Town. This budget is also likely to be sufficient to include the provision of some secure bicycle storage facilities within Stroud Town.
- 3.42 From April 2024 Biodiversity Net Gain considerations must form part of every Major and Minor planning application. This is in addition to other biodiversity responsibilities the Local Planning Authority is required to undertake as part of the development management function. In order to meet these responsibilities and recognising the importance of biodiversity within the Council Plan, a new role of Biodiversity Net Gain Officer is proposed within the budget. With an estimated annual cost of £60k this role can be funded from an increase in statutory planning fees covered later in this report.
- 3.43 All Councils in Gloucestershire are currently working together on funding the homing costs for refugees who have been granted permission to stay within the Country and are no longer in Home Office funded accommodation. The County Council is providing accommodation for refugees for a period of three months and after that costs will be shared equally between the six Districts. The level of cost is not known at this stage and in order to best ensure there are sums available an allocation of £50k has been included in the 2024/25 budget. This will be reviewed by officers as more detail becomes known. If not required for those specific costs the money will be available to fund any other costs as required to support refugees and asylum seekers.
- 3.44 An additional allocation of £120k is created to support initiatives overseen by Environment Committee to tackle the climate and ecological emergency. Specific initiatives will be delivered by the relevant operational teams and cover training and awareness for staff, increasing community engagement and action, reducing single-use plastics and promoting local projects to boost nature recovery and bio-diversity.
- 3.45 A budget of £200K is included within the Capital Programme to facilitate the Stroud station project. Members will recall that a figure was included within the LUF bid to open up the Brunel Mall car park to the station to add additional station car parking and reduce the traffic in the town centre, which would then enable the wider master planning of the station to take place. In addition, a figure was also included to purchase and provide ramped access and internal improvements to the Grade II listed Brunel Goods Shed, which is located close to Brunel Mall, to secure its future and to make this heritage arts venue accessible for all. In the absence of the LUF funding, work has continued with key stakeholders including LCR, Network Rail, GWR, the Town Council and Stroud Valleys Artspace (SVA) to realise the councils vision for the railway station to create an enhanced 'sense of arrival' to the town and district and a higher quality public realm to encourage people to stay and dwell in the vicinity, forming better pedestrian and cycle routes through and creating an active, vibrant, art focused area around the improved Goods Shed, which is an important placemaking element of the overall masterplan for the station, which aims to bring forward new energy efficient homes to the town centre.
- 3.46 The commitment of £200k of capital funding to the project will provide partnership funding of £37,500 for the purchase of The Goods Shed and a significant accessibility and

modernisation project for the building (including an external ramp and internal accessible toilets) to be carried out by SVA with a significant application made to the Arts Council to support this project. SVA also has longer term plans to create container studios for creatives (planning consent obtained) on the land adjacent to the Goods Shed. The remaining funding aims to also bring forward the opening up of the car park and the purchase and improvements to the land adjacent to it, currently owned by Network Rail, to facilitate the pedestrian and cycle route through from London Road to the station. Meanwhile, GWR is procuring further design work for the station forecourt and for the options of step free access across the platforms and through the One Public Estate, the Council has jointly funded, with LCR, master planning and surveys to establish the scope for regeneration of the wider area included the Council's site at Bath Place, Cheapside.

- 3.47 Strategy and Resources Committee have recently agreed the Heads of Terms for a new lease with the Kingshill House Trust. This includes a responsibility for the Council to take on major repair works. To reflect this new obligation an allowance of £50k per annum is included from the 2025/26 year onwards.

Savings for the 2024/25 Year

- 3.48 In addition to pressures upon existing services and allocations to new projects the Budget considers savings which can be made to fund other costs. There have been a number of key new savings included within this budget.
- 3.49 The 2024/25 budget also includes the reversal of one of the key savings items for 2023/24. In the current year there was a saving of £189k for income for recyclable materials. This income has now fallen and the target is reduced by £205k for the 2024/25 year. The levels of income are reviewed by Environment Committee as part of the budget monitoring process and reassessed as part of the budget setting work. The Council holds a Waste and Recycling Reserve to mitigate against any extreme fluctuations of either costs or income within the financial year.
- 3.50 Statutory planning fees have been increased by Central Government from January 2024. Stroud District Council has also increased its pre-application fees as a result of an Officer Decision made by the Strategic Director of Place. This change in fees is expected to result in extra income of £291k for the 2024/25 budget. This fee income is used to fund the additional biodiversity net gain officer, the additional enforcement officer, the reduction in income targets included within the 2023/24 budget as well as the various inflationary pressures on the service such as staffing and software.
- 3.51 All Council energy supplies are now purchased on a framework through West Mercia Energy, a public purchasing organisation. Energy costs are not currently as high as was predicted when the budget was set for the 2023/24 year and some savings can therefore be released into the 2024/25 budget totalling £280k. Clearly energy costs remain volatile, particularly in light of world events, so actual costs will be considered closely as part of budget monitoring and budgets will be reviewed again if necessary.
- 3.52 Extra income is also expected from the Garden Waste Services, with an increase of £2.50 per year having been agreed by Environment Committee, and levels of subscribers remaining high. This generates additional income £157k into the budget for 2024/25. This extra income will be used to fund the increases in the cost of providing the service seen in recent years as part of the overall Ubico contract.

4. MEDIUM TERM FINANCIAL PLAN AND THE USE OF RESERVES

- 4.1 The budget proposed within this report and appendices is in line with the Council's legal requirement to set a balanced budget.
- 4.2 In order to improve the transparency of the General Fund reserves position they continue to be shown split into three broad categories. The first is those which are allocated to specific projects within the Council's budget, the second is those reserves which are held against specific and known risks, and the third group are the reserves held to mitigate the impacts of future funding reform. The reserves in that final group are the General Fund equalisation reserve and the Business Rates Safety Net Reserve.
- 4.3 The General Fund equalisation reserve is designed to give the time to make savings decisions without the need for rushed decisions, in the event of an eventual reform of local government funding which reduces the resources available to this Council. This reserve is budgeted to increase by £359k in the current financial year.
- 4.4 The collection fund reserve is used each financial year to smooth any surplus or deficit from Council Tax or Business Rates in the preceding year. It is adjusted to the correct level at each financial year end and then used to balance out any deficits in the following year's budget. Appendix A shows the impact in 2024/25.
- 4.5 It has been an agreed part of the Council Budget Strategy for a number of years that as the reset of Business Rate Growth has been delayed, a portion of retained growth each year will be transferred to the Business Rates Safety Net Reserve rather than being used in the base budget. This policy is recommended to continue in 2024/25 of a transfer to reserves of £700k is budgeted. Over the remaining three years of the Medium Term Plan a net transfer out of reserves of £3.3 million is budgeted to mitigate the anticipated fall in retained rates.
- 4.6 The last 18 months has seen a fall in the capital value of the Council's investments in pooled funds, particularly in relation to property funds. The higher than expected yield from investments has been partially used to increase the investment risk reserve which had a balance of £820k at the end of 2022/23. A Statutory override means that any fall in investments will not be chargeable to the General Fund until 2025. Revenue returns from investments will be used to ensure that the Investment Risk Reserve is at least the level of any falls in capital value at that point.
- 4.7 The Market Towns Vitality Fund is being drawn from the Business Rates Pilot Reserve, representing the funding remaining from the 100% Business Rates Retention Pilot operated in 2018/19. This reduces the remaining balance on this reserve by £200k.
- 4.8 A sum of £100k will be drawn from the climate change reserve, held to fund projects related to the climate and ecological emergency, to part fund the additional budget related to climate change and nature recovery.
- 4.9 An additional collection round with an estimated cost of £180k is collected forecasted for the Ubico contract in 2025/26. As has been the case with previous new rounds a drawdown from the Waste and Recycling Reserve will be made to cover the cost in the first year of operation.
- 4.10 Strategy and Resources Committee has already agreed to establish a match funding pot for the crowdfunding scheme, for which the £35k annual contract sum is being introduced into the revenue budget as part of this report. This match funding of £100k is being funded

by £80k from the Business Rates Pilot and £20k from the centrally held funding generated by the Lucky Severn Lottery.

- 4.11 As was the case for 2023/24 the settlement documentation again refers to the issue of Local Authority reserves. The Secretary of States notes in his written statement that “The Government notes that whilst local authority reserves are falling, they remain significantly higher than prior to the pandemic. We continue to encourage local authorities to consider, where possible, the use of their reserves to maintain services in the face of these pressures”.
- 4.12 General Fund Earmarked reserves have followed this exact pattern at this Council. They have fallen for two consecutive years but are higher than they were before the pandemic. This is largely due to the two general risk reserves for the Business Rates Reset and MTFP Equalisation. When the outcome of any funding reviews are known these two reserves will either be used to mitigate the impact of those reviews, as set out in the current MTFP, or released to fund additional services if the impact is not as severe as anticipated.
- 4.13 The bottom line General Fund balance of the Council is forecast to remain at £2.169 million for the duration of the MTFP. This represents approximately 11% of the net general fund budget which is sufficient at this time.
- 4.14 The table below shows the estimated balance of the equalisation reserve over the life of the MTFP.

Table 5 – Balance of the Equalisation Reserve

	2023/24	2024/25	2025/26	2026/27	2027/28
	£000	£000	£000	£000	£000
GF equalisation reserve					
Opening	6,588	6,847	6,761	7,175	5,251
Change	259	(86)	414	(1,924)	(2,479)
Closing	6,847	6,761	7,175	5,251	2,772

5. CAPITAL PROGRAMME 2023/24– 2027/28

- 5.1 The Medium-Term Capital Programme is covered in this section, including descriptions of any major changes to capital schemes or financing requirements. The Capital Strategy, also to be considered by Strategy and Resources Committee and Council, is a key component of the financial planning system and the capital programme is produced alongside, and in accordance with that strategy.
- 5.2 Capital schemes use estimates of timing across financial years any adjustments to timing will be reported to the relevant committee. The proposed Capital Programme is set out in the table below with a full list of capital schemes shown in Appendix E.

Table 6 – Capital Programme Summary

Committee	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Community Services and Licensing	5,557	100	-	-	-
Environment	6,648	8,127	6,432	4,618	1,903
Housing (General Fund)	3,190	5,855	765	765	765
Strategy and Resources	573	961	505	3,157	220
TOTAL General Fund	15,968	15,043	7,702	8,540	2,888
Housing Revenue Account	21,620	18,310	37,605	18,730	16,069
TOTAL Capital Programme	37,588	33,353	45,307	27,270	18,957

- 5.3 As covered earlier this report a sum of £200k has been added for the Stroud Station Project. This is funded in full from existing capital receipts.
- 5.4 The Council has bid for funds from the Sport England Swimming Pool Support Fund Phase 2 for further investment in energy efficiency work at the Pulse in Dursley. As a result of the volume of applications, decisions on award from that fund are not yet public. Any award of funding will be added to the capital programme in a later Council report.
- 5.5 A capital budget of £33k has been added for the scheme to extend the car park at Marybrook Street in Berkeley. This represents the capital cost of the works.
- 5.6 A budget of £161k is included for Bath Place. This represents the balance from the original capital sum for the purchase of the site and associated costs. This money will be used to cover design and planning fees for the wider Bath Place, Cheapside and Station car parks project.
- 5.7 The resources needed to fund capital expenditure over the Medium Term are shown in Appendix E.
- 5.8 The currently expected borrowing totals for 2024/25 and onwards are £10.1 million for the General Fund and £29.4 million for the HRA. The General Fund schemes financed by borrowing are the purchase of vehicles for the Ubico contract, a portion of the funding for Brimscombe Port and funding of works at Bath Place. The revenue costs of this borrowing are included in the respective revenue costs for both the General Fund and the HRA.
- 5.9 The fleet replacement which was expected for the Ubico contract in the 2023/24 year is now reprofiled into the 2024/25 year as procurement was not undertaken whilst the results of national policy around recycling collection were awaited. A budget for vehicle purchase of £4.023 million is now included in 2024/25. This expenditure is included within the General Fund borrowing figure.
- 5.10 Borrowing can be taken from either internal sources or by new external loans. These decisions will be taken by the Section 151 Officer in line with the Council's Treasury Management Strategy.
- 5.11 The total funding from grants and other sources is £34.4 million in the five year Medium-Term capital programme. This is a significant sum when considered against the Council's overall budget and allows for the continued investment into assets as part of the capital programme. Where new grants are received these can be added into the capital programme as part of future Council decisions.

- 5.12 The budget includes £2.6 million from the capital reserve towards capital projects. This reserve was originally set up to fund new capital schemes. However, the balance is now effectively exhausted for new schemes in future and the small remaining balance will be used as a source of funding to manage any minor unexpected additional costs or inflationary overruns on existing capital projects.

6. STATEMENT OF THE CHIEF FINANCIAL OFFICER

- 6.1 Section 25 of the Local Government Finance Act 2003 places a statutory duty on the Chief Financial Officer to report to the authority, at the time the budget is considered, and the council tax is set, on the robustness of the budget estimates and the adequacy of the financial reserves. The Act requires councillors to have regard to the report in making decisions at the Council's budget and rent setting meetings.
- 6.2 This report primarily focuses on the General Fund and the Capital Programme. My comments in this section relating to the robustness of the estimates and adequacy of reserves should be considered to also apply to the Housing Revenue Account.
- 6.3 The reduction in inflation in the wider economy has meant that a repeat of last year's very significant increases in contract and energy costs has not been required, indeed it has been possible to reduce the budget for utilities costs. This has given a greater degree of certainty to budget planning. However, the wider economic position remains extremely uncertain. Inflation, in particular that linked to energy costs, is closely linked to wider events and so there can be no certainty that the reduction in costs will continue. Indeed, at the time of writing this report the inflation figure for December, released in January, increased to 4% after it had been expected to fall. The budget monitoring process in 2024/25 will need to closely consider energy costs and this will form part of figures reported to Committees.
- 6.4 The latest GDP figures released in December 2023 show that the economy contracted by 0.1% in the period between July and September meaning that the UK is at risk of recession. The wider economic situation clearly has impacts on the local economy This is the second consecutive budget in which the assumption of estimated Council Tax to be collected has reduced, this time from 98.5% to 98%. The financial impact of this is set out in the report and if there is a recession it is possible that the collection rate would fall further and impact on future budgets over the life of the MTFP.
- 6.5 As well as the impact on Council Tax collection other potential impacts on Council finances include on the level of business rates received, the number of recipients of Local Council Tax support and of general levels of income received through fees and charges. The budget monitoring process throughout the financial year is of key importance in reporting up to date financial information throughout the year and all of these positions will be monitored closely in 2024/25.
- 6.6 As covered in these budget papers the inflationary impact of the Local Government Pay Award is a major component of Council budgets and has implications for both the General Fund and Housing Revenue Account. The pay claim for the local government Unions for the 2024/25 year has not yet been received which leaves the Council in the position of setting the budget with no certainty as to what the final pay award will be. The estimate of 5.6% is regarded to be more than sufficient and indeed there is some possibility that the final award may be lower than this level. Members will be informed of the outcome of the pay award when it is known.
- 6.7 In preparing this budget I have had regard to the "Financial Resilience Index" as provided to Section 151 Officers by the Chartered Institute of Public Finance and Accountancy. This

tool gives a relative level of risk for a number of key indicators when compared to other similar authorities. This is taken from data as at 31st March 2023. There are two areas where the authority is deemed as a higher level risk, although not at the highest level.

- Gross External Debt. This is a result of the Council being a housing authority. Of our current debt levels £91.7 million related to amounts paid to Central Government in 2012 as part of our self financing agreement. The resilience index shows the Council as low risk with regards to the proportion of revenue expenditure made up of interest payments.
- Fees and Charges to Service Revenue Expenditure. The Council is deemed as higher risk as it receives fees and charges income at a proportionally low level of 15.7% of net revenue expenditure. Those Councils which raise more of their income from fees and charges are deemed to be lower risk by being more able to generate income to withstand other financial shocks. Previous Medium-Term Financial plans have made decisions to limit fee increases below inflation, freeze charges, or in some cases remove those charges. Any increase of fees and charges below the level of inflation increases the subsidy required from the General Fund for the relevant service. Should other sources of funding be impacted by reforms elsewhere then this Council may need to explore fees and charges as a means of increasing financial sustainability. The Fees and Charges policy which forms part of these budget papers is particularly important in this regard.

6.8 The provisional local government settlement again includes reference to local authority's reserve, although it does note that they have fallen in recent years. The CIPFA resilience index has Stroud as slightly higher than average risk for our level of reserves with a figure of 122.6% of net revenue expenditure, with comparator authorities ranging between 52.3% and 371%.

6.9 As the largest single source of funding, the future of Council Tax levels in the District is also key to future financial sustainability. Whilst the Council Tax increase referendum limit is below inflation the Council requires an increase in the Council Tax base to cover that funding gap, although this is in turn places a greater demand on services particularly waste and recycling. Encouragingly the tax base grew 1.6% in this financial year, much higher than the previous year, but the uncertain economic environment means this cannot be relied upon in future years. Any slowdown in Council Tax base growth will require savings to be made elsewhere to cover the funding gap.

6.10 The Policy Statement included a further commitment that long term review of the local government finance system is still government policy. The direct quote was "The government remains committed to improving the local government finance landscape in the next Parliament". It is clear that any details on funding reform will not be until after the next General Election and there is no certainty as to how long a process may take. As covered elsewhere in this report there is an assumption in the MTFP that reform will be implemented, and funding to this Council will reduce, from 2026/27 onwards.

6.11 The General Fund financial position broadly stable for each of the next two financial years and a balanced budget is anticipated with no drawdown on the Medium-Term risk reserves. This is very significant considering the national picture of local authority finance.

6.12 Reform of the local government financial system remains the single largest risk to the General Fund financial position of the Council. Whilst resources remain at levels broadly equivalent to now then the Council can continue without fundamental savings plans. However, if Central Government reduces the funding of this Council at the levels that have

previously been anticipated that it will be necessary to make considerable savings, including consideration of additional fees and charges and likely reductions in service levels.

- 6.13 The Housing Revenue Account has a number of significant financial risks in the Medium Term and these are laid out in detail in the Housing Report. That report shows out that without corrective action the HRA will have a negative balance from 2025/26 which is not legally possible. As that report notes, the decline in reserves results from increased costs and capped increases in income.
- 6.14 The HRA report sets out that there are measures which can be put in place to temporarily prevent that problem so there is no current prospect of not being able to set a balanced budget for 2025/26. However, members must be aware of the need to make challenging decisions in the very near future to ensure that HRA spending remains within the funding envelope available.
- 6.15 Inflation remains a major risk to the Council for both the General Fund, HRA and the Capital Programme. The most recent reported figures show that inflation has increased again and it is difficult to forecast the impact of inflation upon the District Council with any certainty. As has been the case in previous years, budget monitoring will be used to assess the impact in year and reserves will be used to protect services. Any major shift of long term inflation will require adjustment of the MTFP at the next Budget Strategy.
- 6.16 The position around interest rates also creates a risk. Currently these have remained high which is a boost to income received by the Council. This has allowed a large savings target to be included in the MTFP for the 2024/25 year. This is not without risks as although the Council has a strong track record of delivering investment returns these are never guaranteed. There is also a risk around the capital values of investments. The increase in interest rates has seen a fall in the capital value of some of the Council's pooled funds as the overall investment return has increased. This has been reported to Audit and Standards Committee. The process of using some of the increased yield to be placed into the investment risk reserve to offset the fall in capital value must be maintained. This will be considered again at the 2023/24 outturn.
- 6.17 The delay in fundamental local government reforms means that the Council has continued to hold the Business Rates Reset Reserve and the General Fund Equalisation Reserve at higher levels than anticipated. This continued policy means that the Council has the stable base in place to protect services against future economic shocks and funding reform. At such time that certainty is received on the Medium-Term position then the drawdown of these reserves can be agreed by members as part of future budget reports. This may be to allow an orderly implementation of savings programs or to be invested in services if they are not required in full to mitigate funding shortfalls.
- 6.18 The beginning of the 2024/25 year sees "All Out" elections not long after the approval of the budget. Any new administration will need to work within the financial envelope available and matters of financial significance will need to be considered early in the new administration. As a priority this must be the decisions needed to ensure that HRA reserves stay in a positive position and also potentially the decisions needed to react to any reform of General Fund finance.
- 6.19 I am satisfied that the estimates within this plan are robust. The budget setting process begins with the Budget Strategy and involves officers across the Council working closely together to set estimates and consider pressures and savings. This gives a sound financial base before the consideration of additional spending priorities. There has also been a good level of member engagement with all Policy Committees having considered both

mid-year budget monitoring and an estimates report for 2024/25. Throughout 2024/25 the system of budget monitoring must be maintained and any variances from budget will be reported to members.

- 6.20 This report has considered the level of reserves. This Council uses reserve allocations to fund priority schemes in a number of areas, allowing the flexibility to award new funds within financial years and meet demands relating to service provision. Specific risk reserves are reviewed at each financial year end to ensure that sums are in place to react to financial shocks. The largest balances are the Medium-Term risk reserves and these are required to protect the Council from potential large decreases in funding. I am able to report to members that in my opinion the level of reserves is indeed currently adequate.
- 6.21 In conclusion, the Council stands in a good financial position, albeit with significant short term challenges to the Housing Revenue Account. Members and Officers must be prepared to make the decisions required to ensure the long term stability of the HRA and of the General Fund. The current standing, and an effective system of financial governance, gives every confidence that this will be achieved.

7. IMPLICATIONS

7.1 Financial Implications

The whole report is of a financial nature.

Andrew Cummings, Strategic Director of Resources

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7.2 Legal Implications

Under the Constitution Strategy and Resources Committee has responsibility for the preparation and consultation on the Council's budget. The final budget will be subject to consideration and approval by Full Council in February.

The Council must set a budget and Council Tax in accordance with provisions of the Local Government Finance Act 1992. Section 25 of the Local Government Act 2003 require that the Council, in setting its budget, must have regard to the report of its Section 151 Officer as to the robustness of the estimates made for the purposes of the calculations and the adequacy of its proposed financial reserves.

One Legal

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7.3 Equality Implications

An EIA is not required because there are not any specific changes to service delivery proposed within this decision

7.4 Environmental Implications

There are no significant implications within this category as no specific service changes are proposed.

In addition to sums agreed in prior year revenue and capital budget for various climate and nature related projects this budget includes new funding for Biodiversity Net Gain, Climate and Nature Recovery works and the running of the Ubico fleet on HVO fuel for significant carbon emission reductions.

Medium Term Financial Plan 2023/24 - 2027/28

	2023/24	2024/25	2025/26	2026/27	2027/28
	£000	£000	£000	£000	£000
<u>Budget</u>					
Opening Budget	17,121	18,465	19,920	20,459	21,459
<u>Recurring Changes</u>					
Pay Increases	640	755	480	494	339
NI Increase	(109)				
Additional Pay Award	116				
Fees and Charges Growth	(165)	(222)	(201)	(207)	(142)
Contract Increases	1,711	525	390	402	277
Revised Budget	19,314	19,523	20,589	21,148	21,933
Proposed Budget Adjustments	(849)	397	(130)	311	499
Revised Budget	18,465	19,920	20,459	21,459	22,432
<u>Funding</u>					
Council Tax	10,658	11,096	11,702	12,231	12,785
Collection Fund Deficit (Council Tax)	(20)	(16)	0	0	0
Business Rates (incl grants)	5,339	6,427	7,068	4,239	4,508
Business Rates - Renewable Energy	363	365	376	387	395
Collection Fund Deficit (Business Rates)	(94)	(112)	0	0	0
Use of Collection Fund Smoothing Reserve	114	305	0	0	0
New Homes Bonus	893	565	0	0	0
Other Government Grants	978	1,604	1,847	1,078	265
Total Funding	18,231	20,234	20,993	17,935	17,953
Surplus / (Deficit) before Reserves Movements	(234)	314	534	(3,524)	(4,479)
Reserves Movements					
Business Rates Reserve		700	300	(1,600)	(2,000)
Waste and Recycling Reserve			(180)		
Growth and Recovery Reserve Funding	(493)				
Reserve funding		(300)			
Estimated Surplus / (Deficit)	259	(86)	414	(1,924)	(2,479)
<u>GF Equalisation Reserve</u>					
Opening	6,588	6,847	6,761	7,175	5,251
Change	259	(86)	414	(1,924)	(2,479)
Forecast 2023/24 Position					
Closing	6,847	6,761	7,175	5,251	2,772

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MTFP Changes

Appendix B

Appendix B

	2023/24	2024/25	2025/26	2026/27	2027/28
	£000	£000	£000	£000	£000
Pressures					
Pressure on existing services					
Ubico contract changes (including new rounds)			180		
Ubico contract costs		112			
Drainage Board Levy increase	16	18	7	7	7
MRP on capital spend	146				219
Crossplan – Fit for the Future	57	(177)			
Supported Housing Costs	250	202	50	50	50
Car park income	142	185			
Counter fraud provision		38			
ICT		33	116	72	
Corporate Maintenance		100			
Repairs and Replacements (One offs)		250	(250)		
Kingshill House Repair Fund			50		
Mainstreaming Fit for the Future		101			
HRA Support service charges		147			
Building control support service and technical charges		120			
Building control regulation		59			
Elections		34	(34)		
External Audit Costs		36			
Subscriptions/licenses		19			
Canal Phase 1A		30	(30)		
One Legal Income		30			
Local Plan	100	(30)	(70)		
2021/22 Budget Items - Growth and Recovery	(141)	(20)			
2022/23 Budget Items - Council Plan	(1,310)	(218)			
2023/24 Budget Pressures	895	(163)	(90)	45	
2023/24 Budget items - Council Plan	643	(490)	(119)		
2024/25 Budget Pressures					
New Priority Allocations - Included in the Budget Strategy					
Electric vehicle charging points in car parks		15			
In House Leisure Service		75	114	(119)	(23)
Running costs of heat pumps at The Pulse, Stratford Park and MI		54			
Ubico vehicle switch to HVO fuel		95			
Customer Contact		272	(83)	(83)	(82)
New Council Plan Priorities					
Nature recovery		120	(120)		
Planning Enforcement Officer post		43			
Biodiversity Net Gain - new post		60			
Brunel Mall Car Park		20	(20)		
Car parking - free after 2		15			
Play areas		150	(150)		
Refugee/asylums seekers accommodation		50	(50)		
Crowdfunding		35			
Market Towns Vitality Fund		200	(200)		
Total Pressure	798	1,620	(699)	(28)	171
Savings					
Planned Savings					
Modernisation Programme	(150)		(250)	(250)	
Homelessness Grant	(65)	(4)	73	150	
Recycling income and credits	(189)	205			
Investment income/borrowing costs	(751)	(730)	746	439	328
2023/24 Savings	(480)				
2024/25 Savings					
Utilities costs		(280)			
Planning fees increase		(291)			
Garden waste income		(157)			
Other adjustments (net)	(12)	34			
Total Saving	(1,647)	(1,223)	569	339	328
Net Changes	(849)	397	(130)	311	499

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Budget Summary**Appendix C**

General Fund Budget 2024/25	
	£000s
Committee Budgets	
Community Services and Licensing	5,212
Development Control Committee	285
Environment	7,718
Housing	1,022
Strategy and Resources	8,915
HRA Income	(2,503)
Committee earmarked reserve transfers (net)	(1,746)
Net Committee Budgets	18,903
Corporate Budgets	
Minimum Revenue Provision	1,426
Interest Payable	95
Interest Receivable	(1,861)
Renewable Energy Income	(42)
Drainage Board Levy	196
Total Corporate Budgets	(186)
Council Plan and Priority Items (Listed on Appendix B)	1,204
Net Revenue Budget	19,920

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Appendix D - Service Committee Budgets

1 2024/25 Budget Split by Committee

Table 1 – General Fund Budget Summary

GENERAL FUND	2023/24 Original Budget (£'000)	2023/24 Revised Budget (£'000)	2024/25 Original Budget (£'000)
Community Services and Licensing	4,400	5,030	5,613
Development Control	433	443	328
Environment	7,260	7,476	7,873
Housing General Fund	879	1,354	1,022
Strategy and Resources	8,387	9,459	9,257
Accounting Adjustments	(2,650)	(2,650)	(2,503)
Net Revenue Expenditure	18,708	21,111	21,589
Funding from Govt Grants/Council Tax	(18,143)	(18,117)	(19,929)
Transfers to/(from) Earmarked Reserves	(565)	(2,994)	(1,660)
Total General Fund	0	0	0

2 Service Committee Budgets - Breakdown

2.1 Strategy and Resources Committee

Table 2 – Strategy and Resources Committee budgets

Strategy & Resources Committee	2023/24 Original Budget (£'000)	2023/24 Revised Budget (£'000)	2024/25 Original Budget (£'000)
Car Parks	(503)	(523)	(397)
Commercial Properties	(132)	(122)	(173)
Communications	187	187	229
Corporate Expenditure & Income	525	1,438	1,084
Corporate Policy & Governance	1,239	1,242	1,451
Corporate Services (Legal)	562	562	624
Covid-19	0	0	0
Facilities Management	770	788	656
Financial Services	1,031	1,032	1,143
Fit for the Future	464	465	187
Human Resources	726	796	811
Information & Communication Technology	2,034	2,048	2,199
Other Properties	(815)	(810)	(945)
Pension Lump Sum	1,133	1,133	1,133
Property Services	570	633	632
Senior Leadership Team	593	587	624
Youth Councils	2	2	0
Strategy and Resources TOTAL	8,387	9,459	9,257

Note: Corporate Expenditure and Income includes items to be allocated to other committees in year.

2.2 **Community Services and Licensing Committee**

Table 3 – Community Services and Licensing Committee budgets

Community Services and Licensing Committee	2023/24 Original Budget (£'000)	2023/24 Revised Budget (£'000)	2024/25 Original Budget (£'000)
Community Safety	160	200	205
Cultural Services - Arts and Culture	493	500	472
Cultural Services - Community Health & Wellbeing	176	553	299
Cultural Services - Sports Centres	372	370	743
Customer Services	438	447	744
Grants to Voluntary Organisations	350	360	330
Licensing	(20)	(20)	(15)
Public Spaces	1,496	1,669	1,595
Revenues and Benefits	816	832	1,131
Youth Services	118	120	110
Community Services and Licensing TOTAL	4,400	5,030	5,613

2.3 **Development Control Committee**

Table 4 - Development Control Committee budgets

Development Control Committee	2023/24 Original Budget (£'000)	2023/24 Revised Budget (£'000)	2024/25 Original Budget (£'000)
Development Control	433	443	328
Development Control TOTAL	433	443	328

2.4 **Environment Committee**

Table 5 – Environment Committee budgets

Environment Committee	2023/24 Original Budget (£'000)	2023/24 Revised Budget (£'000)	2024/25 Original Budget (£'000)
Canal	183	183	0
Carbon Management	265	265	254
Economic Development	196	197	207
Health & Wellbeing	923	926	979
Land Charges & Street Naming	(6)	27	3
Planning Strategy/Local Plan	468	644	583
Statutory Building Control	(132)	(130)	(69)
Waste & Recycling: Other	26	26	14
Waste and Recycling: MSC	5,338	5,338	5,902
Environment TOTAL	7,260	7,476	7,873

2.5 **Housing Committee**

Table 6 – Housing Committee budgets

	2023/24 Original Budget (£'000)	2023/24 Revised Budget (£'000)	2024/25 Original Budget (£'000)
Housing Committee			
Housing Advice	514	520	592
Housing Strategy	174	367	228
Private Sector Housing	191	467	202
Housing General Fund TOTAL	879	1,354	1,022

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Capital Programme 2023/24 to 2027/28					
Capital Scheme	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000
Community Services & Licensing					
Community Building Investment	-	100	-	-	-
Stratford Park Lido	201	-	-	-	-
Renewable Heating	5,356	-	-	-	-
Total Community Services & Licensing	5,557	100	-	-	-
Environment					
Canal Phase 1B	4,656	2,366	6,323	3,435	-
Community Infrastructure Levy funded projects	195	1,209	-	-	-
EV Charging Points	196	-	-	-	-
MSC - Vehicles	1,072	4,023	49	1,123	1,843
Stroud District Cycling & Walking Plan	362	469	-	-	-
Stroud Valleys NFM Project	102	60	60	60	60
Wallbridge	65	-	-	-	-
Total Environment	6,648	8,127	6,432	4,618	1,903
Housing General Fund					
CCG Health through Warmth Grants	100	200	-	-	-
Disabled Facilities Grants	720	750	750	750	750
Green Homes LADS 3	440	-	-	-	-
Home Upgrade Grant - Sustainable Warmth	1,710	4,890	-	-	-
Private Sector Home Loans	30	15	15	15	15
Temporary Accommodation	190	-	-	-	-
Total Housing General Fund	3,190	5,855	765	765	765
Strategy and Resources					
Bath Place	-	161	-	-	-
Stroud Station Project Facilitation	-	200	-	-	-
Brimscombe Port Redevelopment	118	92	505	2,807	220
ICT Investment Plan	290	-	-	350	-
UK Shared Prosperity Fund	165	475	-	-	-
Marybrook Car Park, Berkeley	-	33	-	-	-
Total Strategy and Resources	573	961	505	3,157	220
Total General Fund	15,968	15,043	7,702	8,540	2,888
Housing Revenue Account					
Major Works	13,783	10,116	15,870	14,931	14,069
New Homes	493	2,421	11,215	1,319	-
Independent Living Modernisation	624	773	985	480	-
Acquisitions	6,720	5,000	9,535	2,000	2,000
Total Housing Revenue Account	21,620	18,310	37,605	18,730	16,069
Total Capital Programme	37,588	33,353	45,307	27,270	18,957

Capital Financing Statement

	2023/24	2024/25	2025/26	2026/27	2027/28
1. Capital Expenditure	£'000	£'000	£'000	£'000	£'000
Community Services	5,557	100	-	-	-
Environment	6,648	8,127	6,432	4,618	1,903
Housing General Fund	3,190	5,855	765	765	765
Housing Revenue Account	21,620	18,310	37,605	18,730	16,069
Strategy and Resources	408	486	505	3,157	220
Estimated Expenditure	37,423	32,878	45,307	27,270	18,957
Financed by:					
Borrowing HRA	3,838	4,391	14,603	5,295	5,076
Capital grants (HRA)	4,919	1,169	3,423	-	-
HRA Usable capital receipts (3)	919	3,357	6,499	1,900	800
Major Repairs Reserve	10,369	6,850	6,988	7,127	7,270
Revenue funded	1,575	2,543	6,092	4,408	2,923
HRA Financing Total	21,620	18,310	37,605	18,730	16,069
Borrowing GF	1,855	4,184	49	3,822	2,063
Capital grants (5)	8,306	7,676	1,315	871	810
Capital reserve (4)	1,085	577	1,000		
External funding	4,286	2,406	5,338	3,450	15
General Fund usable capital receipts (2)		200			
Revenue funded	118				
Other reserves	318			397	
General Fund Financing Total	15,968	15,043	7,702	8,540	2,888
Total Financing	37,588	33,353	45,307	27,270	18,957
2. General Fund Usable Capital Receipts					
Brought forward 1 April	474	504	334	369	369
<u>add</u> : received in year	30	30	35	35	35
<u>less</u> : applied as above	-	(200)	-	-	-
Carried forward 31 March	504	334	369	404	404
3. HRA Usable Capital Receipts					
Brought forward 1 April	13,599	13,680	11,323	5,824	4,924
<u>add</u> : received in year	1,000	1,000	1,000	1,000	1,000
<u>less</u> : applied as above	(919)	(3,357)	(6,499)	(1,900)	(800)
Carried forward 31 March	13,680	11,323	5,824	4,924	5,124
4. Capital Reserve					
Brought forward 1 April	3,023	1,641	1,064	64	64
<u>add</u> : received / (transferred) in year	(297)	-	-	-	-
<u>less</u> : applied as above	(1,085)	(577)	(1,000)	-	-
Carried forward 31 March	1,641	1,064	64	64	64

Appendix E

	2023/24	2024/25	2025/26	2026/27	2027/28
	£'000	£'000	£'000	£'000	£'000
5. Capital Grants (General Fund)					
Community Infrastructure Levy	195	1,209	-	-	-
Disabled Facilities Grant due	720	750	750	750	750
Green Homes LADS 3	440	-	-	-	-
Health through Warmth	100	200	-	-	-
Home Upgrade Grant - Sustainable Warmth	1,710	4,890	-	-	-
Land Release Fund	118	92	505	61	-
Onstreet Residential Chargepoint Scheme	98	-	-	-	-
Rural SuDS	60	60	60	60	60
Renewable Heating	4,700	-	-	-	-
UK Shared Prosperity Fund	165	475			
Capital grants	8,306	7,676	1,315	871	810

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Medium Term Reserves Plan

Reserve Name	Outturn Balances	Estimated Usage	Estimated Usage				Estimated Balance
	2022/23 £000s	2023/24 £000s	2024/25 £000s	2025/26 £000s	2026/27 £000s	2027/28 £000s	2027/28 £000s
Project Reserves							
Building Control Shared Service Reserve	14	61	(54)	(21)	0	0	(0)
Business Rates Pilot Reserve	(564)	0	280	0	0	0	(284)
Business Rates Pilot Reserve - Ec Dev	(270)	219	50	0	0	0	(0)
Business Rates Pilot Reserve -Levelling up	(96)	70	26	0	0	0	0
Business Rates Pilot Reserve -Cyber Security	(150)	150	0	0	0	0	0
Capital Reserve	(3,023)	1,382	577	1,000	0	0	(64)
Projects Reserve	(1,344)	731	366	246	0	0	0
Climate Change	(651)	156	368	112	15	0	(0)
Regeneration Reserve	(255)	70	20	0	0	0	(165)
Culture, Arts and Leisure Reserve	(545)	83	462	0	0	0	(0)
Repairs & Replacements Reserve	(609)	0	75	75	75	75	(309)
Street cleansing	(17)	17	0	0	0	0	0
Homelessness Prevention Reserve	(342)	197	0	0	0	0	(145)
Transformation Reserve	(280)	(65)	237	108	0	0	0
Waste Management	(751)	0	0	180	0	0	(571)
							0
Specific Risk Reserves							0
Investment Risk Reserve	(820)	0	0	0	0	0	(820)
Legal Counsel Reserve	(50)	0	0	0	0	0	(50)
Local Plan Reserve	0	0	0	0	0	0	0
Miscellaneous General Fund Reserve	(1,246)	1,246	0	0	0	0	0
Neighbourhood Planning Grant Reserve	0	0	0	0	0	0	0
Opportunity Land Purchase Reserve	(250)	0	0	0	0	0	(250)
Planning Appeal Costs Reserve	(50)	0	0	0	0	0	(50)
Redundancy Reserve	(250)	0	0	0	0	0	(250)
Collection Fund Smoothing Reserve	(605)	114	305	0	0	0	(186)
Welfare Reform Reserve	(30)	0	0	0	0	0	(30)
							0
Medium Term Risk Reserves							0
Business Rates Ret- Safety net	(3,633)	0	(700)	(300)	1,600	2,000	(1,033)
MTFP Equalisation Reserve	(6,588)	(259)	86	(414)	1,924	2,479	(2,772)
							0
TOTAL	(22,404)	4,172	2,098	986	3,614	4,554	(6,979)

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Fees and Charges Policy February 2024

1. Background

- 1.1 The Council provides a wide range of services to the residents and businesses in Stroud District. Some of these services are statutory and must be provided by the Council, but others are discretionary.
- 1.2 Councils are able to provide additional, non statutory, services and charge for these services under the Local Government Act 2003. This includes any enhancements to statutory services.
- 1.3 Charging is an important function. The level of fees and charges can influence the way in which services are used, for example by promoting access to certain services or to help prevent wasteful use of a service.
- 1.4 It is also a significant source of income that supports the delivery of the services. If the Council were to reduce or stop charges for services it would not have the resources to continue providing all of the services it currently offers.
- 1.5 A policy gives a framework under which fees and charges are set. It ensures that all services adhere to the same procedures when setting charges to have a consistent approach to charges across all council services.
- 1.6 Fees and charges do not include the following areas. These charges will be set and approved outside the Fees and Charges policy.
 - Council Tax
 - Business Rates
 - Housing rents and service charges
 - Property rents and service charges

2. Fees and Charges Policy

- 2.1 Fees and charges will be put in place to provide the best overall value for residents, businesses and the community. This will mean that some services will be charged at a commercial rate, whereas others will be subsidised to encourage their use. Where statutory charges are in place, these will be included at the statutory rate.
- 2.2 Where possible income will be maximised to contribute towards service delivery. This does not, however, mean that the cost of all services will be fully charged as this may not be appropriate in all service areas.
- 2.3 It is the responsibility of the Service Manager to set the fees and charges for their services, ensuring that they are fixed at the correct level and approved appropriately. Where relevant benchmarking against other councils or providers will be undertaken.
- 2.4 Fees and charges will be put forward for approval by Council, or by the relevant Committee under delegated authority.

3. Charging Policy

3.1 Fees and charges will be set using the following charge types:

Charge Type	Detail
Statutory	Fees are set by Government and are to be charged at the statutory rate
Commercial	Fees set in line with other providers, influenced by market forces
Full Cost Recovery	Fees set based on recovering the full cost of providing the service
Subsidised	Fees set at below the cost of providing the service, meaning part of the service is funded by other council income such as Council Tax and Business Rates
Nominal	Fees set at a nominal fee, meaning most of the service is funded by other council income such as Council Tax and Business Rates.
Free	Fees not charged. All of the service is funded by other council income such as Council Tax and Business Rates

4. Discount and Concessions

- 4.1 Sometimes discounts or concessions are made available on services. This could be to ensure that everybody has access to a service, or to provide some services at a reduced cost to certain groups to encourage the use of the service.
- 4.2 The fees and charges papers will include where discounts or concessions are in place.

5. Review

- 5.1 Unless otherwise stated, fees and charges will be reviewed annually, with the default assumption that all fees and charges be increased by the rate of inflation as determined by the Section 151 Officer.
- 5.2 Where uplifts have been implemented below inflation rates in previous years, increases above the current rate of inflation may be applied to bring charges back in line with inflation, if appropriate.
- 5.3 Service Managers are expected to review all fees and charges and have discretion to deviate from this base position of inflationary uplifts. The review should take into consideration the cost of providing the service, inflationary uplifts, as well as service information and knowledge on market conditions or the impact of fee charges on service users. This will also include a review of any discounts and concessions.
- 5.4 Fees and Charges are to be reported to Committees and Council in line with the Budget Setting process. Where necessary consultation periods should also be adhered to.

- 5.5 New fees will generally be implemented from 1 April each year.
- 5.6 This review does not mean that all fees and charges will change annually, as some may remain the same as the previous year.
- 5.7 Where appropriate benchmarking and an Equalities Impact Assessment will be also undertaken by the service manager.
- 5.8 There may be instances where fees and charges need to be amended outside the annual process, for example a significant change in the cost of providing the service, or changes beyond the control of the Council eg a change in the VAT rate. Where possible any additional changes will follow the same process as the annual review.



Fees and Charges

2024/25

Stroud District Council

Schedule of Fees and Charges from 1 April 2024

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Community Services and Licensing Committee
Community Health and Wellbeing
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
Cardiac Rehab Pay As You Go Class	3.70	3.70	3.90	3.90	5.4%
Respiratory Rehab Pay As You Go Class	3.70	3.70	3.90	3.90	5.4%
Better Balance Pay As You Go Class	3.70	3.70	3.90	3.90	5.4%
Cancer Rehab Pay As You Go Class	3.70	3.70	3.90	3.90	5.4%
Mummy & Me Pay As You Go Class	3.70	3.70	3.90	3.90	5.4%
Healthy Lifestyles Class Pass	37.00	37.00	39.00	39.00	5.4%
Healthy Lifestyles Couples Class Pass	58.00	58.00	60.00	60.00	3.4%
Healthy Lifestyles Online Class Pass	23.50	23.50	24.70	24.70	5.1%
GP Referral Class Pass	26.00	26.00	27.3	27.30	5.0%
GP Referral Induction	21.00	21.00	22.00	22.00	4.8%
GP Referral sessional attendance	2.20	2.20	2.30	2.30	4.5%
Better Balance Booklets (per book)	1.00	1.00	1.00	1.00	0.0%
Resistance Bands for Better Balance Clients	1.00	1.00	1.00	1.00	0.0%

Community Services and Licensing Committee

Community Health and Wellbeing

Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year

The class passes are being streamlined to represent that people attend a variety of classes across the healthy lifestyles scheme, so customers only need to buy one pass rather than two.

Basis of charge (eg full cost recovery, statutory charge, subsidised service)

We are a subsidised service however each year we are increasing the number of classes we offer and we aim to generate income to cover costs where possible.

Details of any discretionary discounts or concessions

The healthy lifestyles scheme is already discounted so no further discounts are applicable.

Has any benchmarking or consultation been undertaken?

We are one of only two councils in the county to offer these type of classes. We benchmark our prices against there's to ensure our prices are conisitant.

Equality Impact Assessment

Budget Impact

Increases will have a direct corrulation to income however we are unsure how the cost of living will effect our income in the coming year.

Community Services and Licensing Committee
Community Services - Careline Services
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
Careline monitoring only (VAT Exempt)	98.77	98.77	104.00	104.00	5.3%
Careline monitoring only (not VAT Exempt)	98.77	118.52	104.00	124.80	5.3%
Careline rental (VAT Exempt)	205.20	205.20	216.00	216.00	5.3%
Careline rental (not VAT Exempt)	205.20	246.24	216.00	259.20	5.3%
Pendant purchase (VAT Exempt)	56.54	56.54	59.00	59.00	4.4%
Pendant purchase (not VAT Exempt)	56.54	67.85	59.00	70.80	4.4%
ADSL Fliter	2.25	2.70	2.40	2.88	4.4%
Extension lead	6.78	8.14	7.00	8.40	3.2%

Community Services and Licensing Committee

Community Services - Careline Services

Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year

A 5% increase in the service fee from 2023/24.

The introduction of a one off £49.99 installation fee. Stroud District Council do not presently charge for installation however benchmarking has shown most of the other providers in the local area do. This charge can be waived if customers do not have the means to pay the fee (recognised by completion of an Income assessment) and their well being is put at risk if they do not have the alarm installed.

Basis of charge (eg full cost recovery, statutory charge, subsidised service)

Full Cost Recovery

Details of any discretionary discounts or concessions

None

Has any benchmarking or consultation been undertaken?

Benchmarking has been undertaken by consultation with several local providers including Cheltenham Borough Council, Forest of Dean District Council, Cotswold District Council and Progress Lifeline providers for Gloucester City Homes tenants.

Equality Impact Assessment

Please see attached assessment.

Budget Impact

If the proposal is accepted the income budget will need to be increased by 5% from 2023/24. The service is currently making a small profit however this could be effected if there are a large number of cancellations.

Community Services and Licensing Committee

Community Services - Cemeteries

Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

In grave for which no “Exclusive Rights of Burial” has been granted

Single or Meadow plot – not exceeding 1.5m (5ft) in depth:

Person 18 years and over (Rights)	416.00	416.00	437.00	437.00	5.0%
Cremated remains (Rights)	296.00	296.00	311.00	311.00	5.1%

Double – exceeding 1.5m (5ft) in depth but not exceeding 2.1m (7ft):

Any interment (Rights)	416.00	416.00	437.00	437.00	5.0%
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Single or Meadow plot – not exceeding 1.5m (5ft) in depth:

Person 18 years and over (Burial)	489.00	489.00	513.00	513.00	4.9%
Cremated remains (Burial)	142.00	142.00	149.00	149.00	4.9%

Double – exceeding 1.5m (5ft) in depth but not exceeding 2.1m (7ft):

Any interment (Burial)	680.00	680.00	715.00	715.00	5.1%
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In grave for which an “Exclusive Rights of Burial” has been granted

Opening of previously purchased plot – single or meadow	489.00	489.00	513.00	513.00	4.9%
Opening of previously purchased plot – double	680.00	680.00	715.00	715.00	5.1%
Re-opening of previously purchased double plot	489.00	489.00	513.00	513.00	4.9%
Cremated remains in casket	142.00	142.00	149.00	149.00	4.9%

Miscellaneous Charges

Surcharge for Saturday burials	273.00	273.00	287.00	287.00	5.1%
Purchase of “Exclusive Rights of Burial” purchased prior to burial	482.00	482.00	506.00	506.00	5.0%
Purchase of “Exclusive Rights of Burial” for cremated remains	344.00	344.00	361.00	361.00	4.9%
Search fees (records only)	44.00	44.00	47.00	47.00	6.8%
Cremated remains scattered by Cemetery Staff	44.00	44.00	47.00	47.00	6.8%
Transfer of Grave Rights	44.00	44.00	47.00	47.00	6.8%

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

**Double fees will be charged for non residents*

Monuments, Gravestones and Monument Inscriptions

Memorial stone with or without plinth not exceeding 1m in height, 60cm width and 30cm depth	230.00	230.00	241.00	241.00	4.8%
A memorial vase only, preferably square or rectangular in shape, to an overall dimension not exceeding 30cm in height and 25cm x 25cm	56.00	56.00	59.00	59.00	5.4%
Additional inscription to a monument	61.00	61.00	64.00	64.00	4.9%
Simple hardwood not exceeding 75cm x 45cm	35.00	35.00	37.00	37.00	5.7%

Cremated Remains Section

Any memorial maximum height 60cm	113.00	113.00	119.00	119.00	5.3%
Plaque in Garden of Remembrance	34.00	34.00	36.00	36.00	5.9%
Purchase and Installation of Post Plaque for Meadow Burial Area	146.00	146.00	153.00	153.00	4.8%

Charges for Green Burials

All burials – single plots only	1,213.00	1,455.60	1,213.00	1,455.60	0.0%
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Cremated Remains Interment

Cremated remains interment	845.00	1,014.00	845.00	1,014.00	0.0%
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Community Services and Licensing Committee

Community Services - Cemeteries

Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
Generally 5%, although no proposed increased for green burials due to substantial cost differential.

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Full cost recovery

Details of any discretionary discounts or concessions
Non residents pay double.

Has any benchmarking or consultation been undertaken?
Not in 2023

Equality Impact Assessment
N/A

Budget Impact
Negligible

Community Services and Licensing Committee

Licensing - Gambling Act 2005

Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Premise Licence; New Application

Small Casino	5,600.00	5,600.00	5,600.00	5,600.00	0.0%
Large Casino	7,000.00	7,000.00	7,000.00	7,000.00	0.0%
Regional Casino	10,500.00	10,500.00	10,500.00	10,500.00	0.0%
Bingo Club	2,450.00	2,450.00	2,450.00	2,450.00	0.0%
Betting Premises (excluding Tracks)	2,100.00	2,100.00	2,100.00	2,100.00	0.0%
Tracks	1,750.00	1,750.00	1,750.00	1,750.00	0.0%
Family Entertainment Centres	1,400.00	1,400.00	1,400.00	1,400.00	0.0%
Adult Gaming Centre	1,400.00	1,400.00	1,400.00	1,400.00	0.0%

Premises Licence; Annual Fee

Small Casino	3,500.00	3,500.00	3,500.00	3,500.00	0.0%
Large Casino	7,000.00	7,000.00	7,000.00	7,000.00	0.0%
Regional Casino	10,500.00	10,500.00	10,500.00	10,500.00	0.0%
Bingo Club	700.00	700.00	700.00	700.00	0.0%
Betting Premises (excluding Tracks)	420.00	420.00	420.00	420.00	0.0%
Tracks	700.00	700.00	700.00	700.00	0.0%
Family Entertainment Centres	525.00	525.00	525.00	525.00	0.0%
Adult Gaming Centre	700.00	700.00	700.00	700.00	0.0%

Premises Licence; Application to Vary

Small Casino	2,800.00	2,800.00	2,800.00	2,800.00	0.0%
Large Casino	3,500.00	3,500.00	3,500.00	3,500.00	0.0%
Regional Casino	5,250.00	5,250.00	5,250.00	5,250.00	0.0%
Bingo Club	1,225.00	1,225.00	1,225.00	1,225.00	0.0%
Betting Premises (excluding Tracks)	1,050.00	1,050.00	1,050.00	1,050.00	0.0%
Tracks	875.00	875.00	875.00	875.00	0.0%
Family Entertainment Centres	700.00	700.00	700.00	700.00	0.0%
Adult Gaming Centre	700.00	700.00	700.00	700.00	0.0%

Premise Licence; Application to Transfer

Small Casino	1,260.00	1,260.00	1,260.00	1,260.00	0.0%
Large Casino	1,505.00	1,505.00	1,505.00	1,505.00	0.0%
Regional Casino	4,550.00	4,550.00	4,550.00	4,550.00	0.0%
Bingo Club	840.00	840.00	840.00	840.00	0.0%
Betting Premises (excluding Tracks)	840.00	840.00	840.00	840.00	0.0%
Tracks	665.00	665.00	665.00	665.00	0.0%
Family Entertainment Centres	665.00	665.00	665.00	665.00	0.0%
Adult Gaming Centre	840.00	840.00	840.00	840.00	0.0%

Agenda Item 8f

Appendix H

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Premises Licence; Application for Re-instatement

Small Casino	1,260.00	1,260.00	1,260.00	1,260.00	0.0%
Large Casino	1,505.00	1,505.00	1,505.00	1,505.00	0.0%
Regional Casino	4,550.00	4,550.00	4,550.00	4,550.00	0.0%
Bingo Club	840.00	840.00	840.00	840.00	0.0%
Betting Premises (excluding Tracks)	840.00	840.00	840.00	840.00	0.0%
Tracks	665.00	665.00	665.00	665.00	0.0%
Family Entertainment Centres	665.00	665.00	665.00	665.00	0.0%
Adult Gaming Centre	840.00	840.00	840.00	840.00	0.0%

Premises Licence; Application for Provisional Statement

Small Casino	5,600.00	5,600.00	5,600.00	5,600.00	0.0%
Large Casino	7,000.00	7,000.00	7,000.00	7,000.00	0.0%
Regional Casino	10,500.00	10,500.00	10,500.00	10,500.00	0.0%
Bingo Club	2,450.00	2,450.00	2,450.00	2,450.00	0.0%
Betting Premises (excluding Tracks)	2,100.00	2,100.00	2,100.00	2,100.00	0.0%
Tracks	1,750.00	1,750.00	1,750.00	1,750.00	0.0%
Family Entertainment Centres	1,400.00	1,400.00	1,400.00	1,400.00	0.0%
Adult Gaming Centre	1,400.00	1,400.00	1,400.00	1,400.00	0.0%

Premises Licence; New licence application for Provisional Statement Holders

Small Casino	2,100.00	2,100.00	2,100.00	2,100.00	0.0%
Large Casino	3,500.00	3,500.00	3,500.00	3,500.00	0.0%
Regional Casino	5,600.00	5,600.00	5,600.00	5,600.00	0.0%
Bingo Club	840.00	840.00	840.00	840.00	0.0%
Betting Premises (excluding Tracks)	840.00	840.00	840.00	840.00	0.0%
Tracks	665.00	665.00	665.00	665.00	0.0%
Family Entertainment Centres	665.00	665.00	665.00	665.00	0.0%
Adult Gaming Centre	840.00	840.00	840.00	840.00	0.0%

All Premises Types

Copy of Licence	25.00	25.00	25.00	25.00	0.0%
Notification of Change	35.00	35.00	35.00	35.00	0.0%

Permits; New Applications

FEC Gaming Machine Permit	300.00	300.00	300.00	300.00	0.0%
Prize Gaming Permit	300.00	300.00	300.00	300.00	0.0%
Club Gaming Permit	200.00	200.00	200.00	200.00	0.0%
Club Machine Permit	200.00	200.00	200.00	200.00	0.0%
Licensed Premise Gaming Machine Permit	150.00	150.00	150.00	150.00	0.0%

Permits; Fast Track Application Fee

Club Gaming Permit	100.00	100.00	100.00	100.00	0.0%
Club Machine Permit	100.00	100.00	100.00	100.00	0.0%

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Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Permits; Renewal Fee – 10 years

FEC Gaming Machine Permit	300.00	300.00	300.00	300.00	0.0%
Prize Gaming Permit	300.00	300.00	300.00	300.00	0.0%
Club Gaming Permit	200.00	200.00	200.00	200.00	0.0%
Club Machine Permit	200.00	200.00	200.00	200.00	0.0%

Agenda Item 8f

Appendix H

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Permits; Annual Fee

Club Gaming Permit	50.00	50.00	50.00	50.00	0.0%
Club Machine Permit	50.00	50.00	50.00	50.00	0.0%
Licensed Premises Gaming Machine Permit	50.00	50.00	50.00	50.00	0.0%

Permits; Transfer

Licensed Premise Gaming Machine Permit	25.00	25.00	25.00	25.00	0.0%
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Permits; Variation

Club Gaming Permit	100.00	100.00	100.00	100.00	0.0%
Club Machine Permit	100.00	100.00	100.00	100.00	0.0%
Licensed Premise Gaming Machine Permit	100.00	100.00	100.00	100.00	0.0%

Permits; Notification of Change of Name

FEC Gaming Machine Permit	25.00	25.00	25.00	25.00	0.0%
Prize Gaming Permit	25.00	25.00	25.00	25.00	0.0%
Licensed Premise Gaming Machine Permit	25.00	25.00	25.00	25.00	0.0%

Permits; All

Copy of Permit	15.00	15.00	15.00	15.00	0.0%
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Small Society Lottery Registration

New Application	40.00	40.00	40.00	40.00	0.0%
Annual Fee	20.00	20.00	20.00	20.00	0.0%

Notifications and Notices

Licensed Premises Gaming Machine Notificatio	50.00	50.00	50.00	50.00	0.0%
Temporary Use Notice	500.00	500.00	500.00	500.00	0.0%
Occasional Use Notice	0.00	0.00	0.00	0.00	0.0%

Community Services and Licensing Committee

Licensing - Gambling Act 2005

Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
No change

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
<p>Statutory cap on fees relating to premises licences under the Gambling Act 2005. Stroud District Council fees were set in 2006 on an estimated cost recovery basis. Review of the fees indicates that they still adequately cover costs. There are only 6 current premises licences. The fees for permits, notifications and registrations under the Gambling Act 2005 are set nationally in the Gambling Act Regulations and have not increased since the Act came into force</p>

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
No

Budget Impact
<p>The fees are remaining the same but as there are only 6 premises licences it will have minimal budget impact. The fees for permits cannot be increase as they are set in statute so income will not reflect increase in costs due to inflation and wage increases</p>

Community Services and Licensing Committee
Licensing - Licensing Act 2003
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Premises Licence/Club Premises Certificates - New Application and Major Variation

Band A No rateable value to £4,300	£100.00	£100.00	£100.00	£100.00	0.0%
Band B £4,301 - £33,000	£190.00	£190.00	£190.00	£190.00	0.0%
Band C £33,001 – £87,000	£315.00	£315.00	£315.00	£315.00	0.0%
Band D £87,001 – £125,000	£450.00	£450.00	£450.00	£450.00	0.0%
Band E £125,001 and above	£635.00	£635.00	£635.00	£635.00	0.0%
Band D where premises primarily sell alcohol (Premises Licences only)	£900.00	£900.00	£900.00	£900.00	0.0%
Band E where premises primarily sell alcohol (Premises Licences only)	£1,905.00	£1,905.00	£1,905.00	£1,905.00	0.0%

Premises Licence/Club - Premises Certificates Annual Fee

Band A No rateable value to £4,300	£70.00	£70.00	£70.00	£70.00	0.0%
Band B £4,301 - £33,000	£180.00	£180.00	£180.00	£180.00	0.0%
Band C £33,001 – £87,000	£295.00	£295.00	£295.00	£295.00	0.0%
Band D £87,001 – £125,000	£320.00	£320.00	£320.00	£320.00	0.0%
Band E £125,001 and above	£350.00	£350.00	£350.00	£350.00	0.0%
Band D where premises primarily sell alcohol (Premises Licences only)	£640.00	£640.00	£640.00	£640.00	0.0%
Band E where premises primarily sell alcohol (Premises Licences only)	£1,050.00	£1,050.00	£1,050.00	£1,050.00	0.0%

Premises Licence - New Applications and Major Variations - Extra Fee for Large Events

5,000 – 9,999	£1,000.00	£1,000.00	£1,000.00	£1,000.00	0.0%
10,000 – 14,999	£2,000.00	£2,000.00	£2,000.00	£2,000.00	0.0%
15,000 - 19,999	£4,000.00	£4,000.00	£4,000.00	£4,000.00	0.0%
20,000 - 29,999	£8,000.00	£8,000.00	£8,000.00	£8,000.00	0.0%
30,000 - 39,999	£16,000.00	£16,000.00	£16,000.00	£16,000.00	0.0%
40,000 - 49,999	£24,000.00	£24,000.00	£24,000.00	£24,000.00	0.0%
50,000 - 59,999	£32,000.00	£32,000.00	£32,000.00	£32,000.00	0.0%
60,000 - 69,999	£40,000.00	£40,000.00	£40,000.00	£40,000.00	0.0%
70,000 - 79,999	£48,000.00	£48,000.00	£48,000.00	£48,000.00	0.0%
80,000 - 89,999	£56,000.00	£56,000.00	£56,000.00	£56,000.00	0.0%
90,000 and over	£64,000.00	£64,000.00	£64,000.00	£64,000.00	0.0%

Premises Licence - Annual Fee - Extra Fee for Large Events

5,000 – 9,999	£500.00	£500.00	£500.00	£500.00	0.0%
10,000 – 14,999	£1,000.00	£1,000.00	£1,000.00	£1,000.00	0.0%
15,000 - 19,999	£2,000.00	£2,000.00	£2,000.00	£2,000.00	0.0%
20,000 - 29,999	£4,000.00	£4,000.00	£4,000.00	£4,000.00	0.0%
30,000 - 39,999	£8,000.00	£8,000.00	£8,000.00	£8,000.00	0.0%
40,000 - 49,999	£12,000.00	£12,000.00	£12,000.00	£12,000.00	0.0%
50,000 - 59,999	£16,000.00	£16,000.00	£16,000.00	£16,000.00	0.0%
60,000 - 69,999	£20,000.00	£20,000.00	£20,000.00	£20,000.00	0.0%
70,000 - 79,999	£24,000.00	£24,000.00	£24,000.00	£24,000.00	0.0%
80,000 - 89,999	£28,000.00	£28,000.00	£28,000.00	£28,000.00	0.0%
90,000 and over	£32,000.00	£32,000.00	£32,000.00	£32,000.00	0.0%

Appendix H

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Premises Licence/Club Premises Certificates - Other Fees

Minor variation application	£89.00	£89.00	£89.00	£89.00	0.0%
Application by Community premises to display designated premises supervisor	£23.00	£23.00	£23.00	£23.00	0.0%
Theft, loss, etc of premises licence or summary	£10.50	£10.50	£10.50	£10.50	0.0%
Application for provisional statement where premises being built, etc	£315.00	£315.00	£315.00	£315.00	0.0%
Notification of change of name or address	£10.50	£10.50	£10.50	£10.50	0.0%
Application to vary licence to specify individual as premises supervisor	£23.00	£23.00	£23.00	£23.00	0.0%
Application for transfer of premises licence	£23.00	£23.00	£23.00	£23.00	0.0%
Interim authority notice following death etc of licence holder	£23.00	£23.00	£23.00	£23.00	0.0%
Notification of change of name or alteration of rules of club	£10.50	£10.50	£10.50	£10.50	0.0%
Change of relevant registered address of club	£10.50	£10.50	£10.50	£10.50	0.0%
Right of freeholder etc to be notified of licensing matters	£21.00	£21.00	£21.00	£21.00	0.0%

Personal Licence

Application for a grant or renewal of personal licence	£37.00	£37.00	£37.00	£37.00	0.0%
Notification of change of name or address	£10.50	£10.50	£10.50	£10.50	0.0%
Theft, loss etc. of personal licence	£10.50	£10.50	£10.50	£10.50	0.0%

Temporary Event Notice

Temporary event notice	£21.00	£21.00	£21.00	£21.00	0.0%
Theft, loss etc. of temporary event notice	£10.50	£10.50	£10.50	£10.50	0.0%

Community Services and Licensing Committee

Licensing - Licensing Act 2003

Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
No Change

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
All fees for licences and permissions issued under the Licensing Act 2003 are set in statute. There has been no change in the fees since 2004

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
Not relevant

Equality Impact Assessment
No

Budget Impact
The fees for annual fees and new applications for licences and other permissions cannot be increase as they are set in statute. So income will remain the same and will not reflect increase in costs due to inflation and wage increases. There are approximately 450 current issued licences.

Community Services and Licensing Committee
Licensing - Scrap Metal Dealers
 Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
New Application Site Licence - 3 years	430.00	430.00	451.50	451.50	5.0%
Renewal Application Site Licence - 3 years	247.00	247.00	259.00	259.00	4.9%
New Application Collectors Licence - 3 years	286.00	286.00	300.00	300.00	4.9%
Renewal Application Collectors licence - 3 years	178.00	178.00	187.00	187.00	5.1%
Variation Collector to Site	75.00	75.00	79.00	79.00	5.3%
Variation Site to Collector	40.00	40.00	42.00	42.00	5.0%
Change of Name on Licence	17.00	17.00	18.00	18.00	5.9%
Replacement or Additional Licences	11.50	11.50	12.00	12.00	4.3%

Community Services and Licensing Committee
Licensing - Scrap Metal Dealers
 Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year

5.0%

Basis of charge (eg full cost recovery, statutory charge, subsidised service)

Full cost recovery - increase in line with inflation

Details of any discretionary discounts or concessions

None

Has any benchmarking or consultation been undertaken?

No

Equality Impact Assessment

No

Budget Impact

The number of scrap metal dealer licences issued by Stroud District Council is 12 . The licences are renewed every 3 years. A 5% increase on average reflects the rate of inflation and the annual increase in costs but will have minimal impact on the budget

Community Services and Licensing Committee
Licensing - Sex Establishments
 Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
New/Variation Application	6,038.00	6,038.00	6,340.00	6,340.00	5.0%
Renewal/Transfer	2,954.00	2,954.00	3,102.00	3,102.00	5.0%

Community Services and Licensing Committee
Licensing - Sex Establishments
 Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
5.0%

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Full cost recovery in line with inflation

Details of any discretionary discounts or concessions
No

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
No

Budget Impact
None - no licences issued under Sex Establishment legislation

Community Services and Licensing Committee

Licensing - Street Trading

Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
Consultation New/Variation Application – Mobile Consent	46.00	46.00	48.00	48.00	4.3%
Consultation New/Variation Application – Static Consent	174.00	174.00	183.00	183.00	5.2%
Mobile Trader - Per Quarter	168.00	168.00	176.50	176.50	5.1%
Mobile Trader - Per Annum	614.00	614.00	644.00	644.00	4.9%
Static Traders Band - Per Quarter	373.00	373.00	391.50	391.50	5.0%
Static Traders Band - Per Annum	1,227.00	1,227.00	1,288.00	1,288.00	5.0%
Short Term Consent - Granted for a period of up to 7 days	37.00	37.00	39.00	39.00	5.4%
Short Term Consent - Additional Days	5.25	5.25	5.50	5.50	4.8%
Market Consent Per Annum for 1 day per week.	1,102.00	1,102.00	1,157.00	1,157.00	5.0%
Short Term Consent - Community Event	16.00	16.00	16.50	16.50	3.1%

Community Services and Licensing Committee
Licensing - Street Trading
Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year

5.0%

Static trading was in two Bands. Band A town centres and Band B all other areas - however the cost of processing is identical for the two bands. It is proposed to just have a single fee based on Band B. Retaining a higher Band A could result in challenge from an applicant for justification of the higher cost. There are currently no consents issued under Band A

Basis of charge (eg full cost recovery, statutory charge, subsidised service)

Full cost recovery based on inflation

Details of any discretionary discounts or concessions

None

Has any benchmarking or consultation been undertaken?

No

Equality Impact Assessment

No

Budget Impact

The number of street trading consents issued is 21. A 5% increase reflects the rate of inflation and the annual increase in costs and will ensure the fee income covers the cost. Due to low numbers it will have minimal impact on the budget. Removing Band A for static consents will have no budget

Community Services and Licensing Committee

Licensing - Taxis and Private Hire

Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
Driver licence - New Application 1 year	160.00	160.00	160.00	160.00	0.0%
Driver licence - New Application 3 year	280.00	280.00	298.00	298.00	6.4%
Driver licence - Renewal 1 year	89.00	89.00	94.00	94.00	5.6%
Driver licence - Renewal 3 year	225.00	225.00	238.00	238.00	5.8%
Written Knowledge Test - Taxi Driver only	65.00	65.00	66.00	66.00	1.5%
Replacement badge	10.50	10.50	14.00	14.00	33.3%
Vehicle Licence - New Application 1 Year (inc plate)	169.00	169.00	176.00	176.00	4.1%
Vehicle Licence - Renewal 1 year	140.00	140.00	148.00	148.00	5.7%
Transfer (ownership or HCV to PHV) of vehicle licence	34.00	34.00	34.00	34.00	0.0%
Change of Vehicle	50.00	50.00	52.00	52.00	4.0%
Change of Registration of Vehicle	28.00	28.00	28.00	28.00	0.0%
Replacement plate	15.00	15.00	16.00	16.00	6.7%
Bracket	11.00	11.00	11.00	11.00	0.0%
Plate Deposit	25.00	25.00	25.00	25.00	0.0%
Private Hire Plate Exemption	53.00	53.00	53.00	53.00	0.0%
Private Hire Plate Exemption Renewal	27.00	27.00	27.00	27.00	0.0%
Operator New App 1 year	148.00	148.00	148.00	148.00	0.0%
Operator New App 5 year	468.00	468.00	478.00	478.00	2.1%
Operator Renewal 1 year	122.00	122.00	122.00	122.00	0.0%
Operator Renewal 5 year	420.00	420.00	445.00	445.00	6.0%

Community Services and Licensing Committee
Licensing - Taxis and Private Hire
Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
On average between 5% and 6%

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
A costing exercise has been undertaken using an audit approved costing matrix which identifies costs for each licence application type. The fees for 2023-2024 have been increased to a level aimed to recover costs but not make any profit. Regulations prevent any profit being made from licensing fees. Taxi licence fees were frozen in 2021 and 2022 to support the taxi trade with the difficulties they faced during the covid-19 pandemic. Account has been taken of benchmarking and inflation to ensure that fees are not being increased in a single year by unreasonable amounts. However, taxi and private hire fees are still not completely covering costs but are slowly catching up. Some savings have been made in Officer time by outsourcing the making up of plates and badges although this has increased costs on consumables. The individual costings for each licence type reflect this.

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
Yes the proposed Stroud District Council fees have been benchmarked against other Gloucestershire Licensing Authorities and adjusted slightly to bring them closer in line with the other authorities. However Stroud District Council fees are primarily based on Stroud District Council costs.

Equality Impact Assessment
No

Budget Impact

The increase in fees will help to get income from taxi and private hire licence fees closer to the cost of administering the function

Community Services and Licensing Committee
Licensing - Pavement Licences
 Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
New Application	100.00	100.00	100.00	100.00	0.0%

Community Services and Licensing Committee

Licensing - Pavement Licences

Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year

This a temporary Licensing Regime introduced as part of the Governments Covid 19 recovery plans. There is a statutory cap of £100. The temporary regime will end September 2024. Government will be replacing it with a permanent Pavement Licensing regime which will have a higher fees cap and a renewal fee cap

Basis of charge (eg full cost recovery, statutory charge, subsidised service)

Statutory Cap

Details of any discretionary discounts or concessions

None

Has any benchmarking or consultation been undertaken?

In Gloucestershire Authorities all are set at the statutory Cap

Equality Impact Assessment

No

Budget Impact

The number of temporary pavement licences issued is 5. The fees is already set at the Statutory cap and cannot be increased, however, due to low numbers it will have minimal impact on the budget

Community Services and Licensing Committee
Museum in the Park
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Museum Admission (donations welcome)	0.00	0.00	0.00	0.00	N/A
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Venue Hire

Walled Garden & Pavilion Hire for Evening Functions & Parties (prices start at)	416.67	500.00	416.67	500.00	0.0%
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Learning Pavilion Venue Hire

- per half day	125.00	150.00	125.00	150.00	0.0%
- per day	250.00	300.00	250.00	300.00	0.0%

Gallery 2 Venue Hire

- per half day	79.17	95.00	79.17	95.00	0.0%
- per day	104.17	125.00	104.17	125.00	0.0%
- Evenings per hour (Monday-outside Museum opening hours)	50.00	60.00	50.00	60.00	0.0%
- Educational Course bookings	45.83	55.00	45.83	55.00	0.0%

Refreshments

- Tea & Coffee per person	2.08	2.50	3.33	4.00	60.0%
- Tea, Coffee & Biscuits per person	2.50	3.00	3.75	4.50	50.0%
Use of Flipchart stand, paper & pens	4.17	5.00	5.00	6.00	20.0%

Museum Venue Hire-Evening events-per hour

- Hire of Gallery 2	50.00	60.00	50.00	60.00	0.0%
- Hire of Garden Pavilion	50.00	60.00	50.00	60.00	0.0%
- Hire of above plus access to Mansion House	100.00	120.00	100.00	120.00	0.0%

Collection Charges

Deposition of archaeological archives-per unit	30.00	36.00	30.00	36.00	0.0%
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Charges vary for collections study group visits, photographic & research services and use of Museum for location filming/photo shoots

Appendix H

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Learning - e.g. Schools

Class visits per pupil, minimum charge £50, maximum pupils 30	4.00	4.00	4.00	4.00	0.0%
Remote Learning Package: per fortnight, per class	40.00	40.00	50.00	50.00	25.0%
Hire of Time Boxes - per fortnight	15.00	15.00	15.00	15.00	0.0%

Additional charges may apply if external educators are included in onsite or online sessions, or if more than one class uses the same remote learning package. Such additional charges will always be discussed in advance.

Group Visits, Tours & Community Outreach Talks

Self-guided group visit	0.00	0.00	0.00	0.00	0.0%
Self-guided group visit with tea, coffee, biscuits, welcome talk/local history slideshow (per person)	6.00	6.00	3.50	3.50	-41.7%
Evening group visit & museum tour/talk (per person)	10.00	10.00	7.50	7.50	-25.0%

Community Outreach talks and object handling

- per session between 9am and 5pm	50.00	50.00	50.00	50.00	0.0%
- per session outside hours above	60.00	60.00	60.00	60.00	0.0%

Gallery Hire for Art Exhibitions

Exclusive hire of Gallery one for Art Exhibitions (per week)	745.83	895.00	745.83	895.00	0.0%
Shared use of Gallery one for Art Exhibitions (per exhibition)	291.67	350.00	291.67	350.00	0.0%
Museum Freelance Technician/ Curator (per hour)	25.00	30.00	25.00	30.00	0.0%
Printing exhibition labels & A2 Introduction panel (per exhibition)	29.17	35.00	29.17	35.00	0.0%
Gallery hire for evening private view (per hour)	50.00	60.00	50.00	60.00	0.0%
Use of Gallery Two for 2D Art/ Local History Exhibitions	0.00	0.00	0.00	0.00	0.0%

Photocopying - per copy

- A4 B&W	0.08	0.10	0.13	0.15	50.0%
- A3 B&W	0.21	0.25	0.25	0.30	20.0%
- A4 Colour	0.42	0.50	0.42	0.50	0.0%
- A3 Colour	0.83	1.00	0.83	1.00	0.0%

Laminating - per sheet

- A4	0.83	1.00	0.96	1.15	15.0%
- A3	1.67	2.00	1.92	2.30	15.0%

Agenda Item 8f

Appendix H

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Community Services and Licensing Committee

Museum in the Park

Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
Increase to refreshments so in keeping with café increase in 23/24 Guided tours and refreshments split out meaning an overall increase in charges. Remote Learning raised to £50 to match minimum charge of class visit

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Charges are variable across the service, some set in consultation with other museums, some local, some in response to customer demand. Often they form the basis of discussion with customers (e.g. hire of gallery for exhibition). Corporate price increases are reflected in budget setting even if the fees and charges are not increased (i.e. 'sell' more to meet the target).

Details of any discretionary discounts or concessions
Art Fund Members get 10% off as part of National Art Pass Occasional offers for museum members. SDC staff and volunteers get 10% off in shop and café

Has any benchmarking or consultation been undertaken?
For some charges e.g. Archaeological deposits, price per head for pupils.

Equality Impact Assessment

Budget Impact

Community Services and Licensing Committee

The Pulse

Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - October 2024		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
School Swim-School swimming lessons per child	1.40	1.40	1.45	1.45	3.6%
School Swim-Price per school if they bring less than 22 children	29.45	29.45	30.50	30.50	3.6%
School fitness classes	2.20	2.20	2.30	2.30	4.5%
School instructor fee per 30 minutes	16.00	16.00	16.80	16.80	5.0%
Lifeguard hire for 30 minutes	14.00	14.00	14.70	14.70	5.0%
Standard swim price	3.75	4.50	5.00	5.00	11.1%
concessions swim price	2.25	2.70	3.00	3.00	11.1%
Monthly swim membership	24.50	29.40	34.00	34.00	15.6%
Annual swim card Adult	234.17	281.00	290.00	290.00	3.2%
Adult per lesson	6.60	6.60	7.20	7.20	9.1%
Child Swimming lesson	6.60	6.60	7.20	7.20	9.1%
Direct Debit fee for lessons	27.50	27.50	30.00	30.00	9.1%
Hire of instructor other	26.00	31.20	32.50	32.50	4.2%
Parent & Toddler	4.58	5.50	6.00	6.00	9.2%
Pool Hire (per hour)	51.17	61.40	54.17	65.00	4.9%
Party Pack (45 mins) standard	90.00	108.00	110.00	110.00	1.9%
Slippery slide and Aqua Glide	39.17	47.00	47.00	47.00	0.0%
Splat	21.67	26.00	26.00	26.00	0.0%
Rafts,shapes,stepping stones	18.00	21.60	22.00	22.00	1.9%
Exterminator	62.50	75.00	75.00	75.00	0.0%
Private Tuition (1:1 ratio)	16.90	16.90	18.00	18.00	6.5%
Private Tuition (1:2 ratio)	19.90	19.90	21.50	21.50	8.0%
Private Tuition (1:3 ratio)	22.90	22.90	23.50	23.50	2.6%
Water fitness classes	6.50	6.50	7.00	7.00	7.7%
Water Fitness class concessions	4.00	4.00	4.20	4.20	5.0%
Fitness classes at Pulse	7.20	7.20	8.00	8.00	11.1%
Fitness class concessions in Pulse	4.30	4.30	4.80	4.80	11.6%
Spin classes	6.80	6.80	8.00	8.00	17.6%
Spin express	5.15	5.15	5.50	5.50	6.8%
Yoga/Pilates/Tai chi	8.85	8.85	9.30	9.30	5.1%
Yoga/Pilates/Tai chi - concessions	5.35	5.35	5.60	5.60	4.7%
30 minute classes	4.65	4.65	4.90	4.90	5.4%
concessions	2.80	2.80	3.00	3.00	7.1%
Shower	4.42	5.30	5.50	5.50	3.7%
Inflatable Session	4.42	5.30	5.90	5.90	11.2%
Inflatable Session-concessions	2.75	3.30	3.60	3.60	9.1%
Prescribed exercise plan	21.00	21.00	22.00	22.00	4.8%
Exercise referral class	2.20	2.20	2.30	2.30	4.5%
Specialist class - cardiac and respiratory	3.70	3.70	3.90	3.90	5.4%
Monthly Leisure Pass (rolling DD)	35.00	42.00	45.00	45.00	7.1%
Student Leisure Pass	23.75	28.50	30.00	30.00	5.3%
Annual membership students	238.33	290.00	305.00	305.00	5.2%
Adult Annual Membership	364.17	437.00	460.00	460.00	5.3%
Couple Annual Membership	649.17	779.00	828.00	828.00	6.3%
Direct Debit joining fee	26.25	31.50	31.50	31.50	0.0%
Off Peak Membership monthly	31.67	38.00	40.00	40.00	5.3%
Off Peak annual new member	312.50	384.00	400.00	400.00	4.2%

Appendix H

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - October 2024		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
	One off monthly	40.75	48.90	52.00	
Induction	7.20	7.20	7.50	7.50	4.2%
Body trax consultation	22.50	22.50	22.50	22.50	0.0%
Body trax use of scales with results not analysed	5.75	5.75	5.75	5.75	0.0%
Studio Parties	62.50	75.00	79.00	79.00	5.3%
Gym Session	6.90	6.90	7.30	7.30	5.8%
Gym Session Concessions	4.15	4.15	4.40	4.40	6.0%

Community Services and Licensing Committee

The Pulse

Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year

A variable increase is proposed for fees this year in order to both counter rising operational costs and bring us in line with other leisure centres in the wider Gloucestershire area. Utility bills (for which we are a high use centre) have escalated now and going forward we have some uncertainty around Electricity useage following instalation of air source heat pumps. Price sampling has also taken place to include 3 local leisure centres to provide a comparison and increases suggested to bring us much closer the average of these other centres.

Basis of charge (e.g. full cost recovery, statutory charge, subsidised service)

We are a subsidised service however each year we aim to be operationally self sufficient. Chargeable income is being increased to match expected expenditure.

Details of any discretionary discounts or concessions

The concessions for swimming and classes is based upon Stroud District Councils district wide concessions scheme.

Has any benchmarking or consultation been undertaken?

The prices were benchmarked against 3 other leisure centres including Stratford Park Leisure Centres current prices.

Equality Impact Assessment

Percentage increases have only been implemented where our evidence based approach has shown us to be charging below other sites in our locality. 50% of our pricing structure will be below the 5% targeted increase. This approach has been taken during the 2024/25 years so as not to present barriers to participation or disadvantage any protected groups from participation during times of national financial uncertainty.

Budget Impact

Increases will have a direct correlation to income however at the time of writing it has been impossible to fully quantify the full impact from the continued cost of living crisis in terms of usage, utilities and staffing costs.

Environment Committee

Building Control

Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Building Control Fee Earning

1.1 Erection of 1 dwelling	639.17	767.00	670.83	805.00	5.0%
1.2 Erection of 2 dwellings	853.33	1,024.00	895.83	1,075.00	5.0%
1.3 Erection of 3 dwellings	1,065.00	1,278.00	1,118.33	1,342.00	5.0%
1.4 Erection of 4 dwellings	1,277.50	1,533.00	1,341.67	1,610.00	5.0%
1.5 Erection of 5 dwellings	1,526.67	1,832.00	1,603.33	1,924.00	5.0%
1.6 Erection of 6 dwellings	1,704.17	2,045.00	1,789.17	2,147.00	5.0%

1.7 For more than 6 houses please contact Building Control for a quote

Schedule 2 Domestic and Commercial Extensions

2.1 The erection or extension of a detached garage or carport or both having a floor area not exceeding 60m ² in total and is intended to be used in common with an existing building, and which is not an exempt building	360.83	433.00	360.83	433.00	0.0%
2.2 The conversion in total or part of an attached or integral garage to provide additional habitable accommodation	280.00	336.00	295.83	355.00	5.7%
2.3 The conversion in total or part of a loft where the total floor area of which does not exceed 20m ²	460.83	553.00	483.33	580.00	4.9%
2.4 The conversion in total or part of a loft where the total floor area of which exceeds 20m ² but does not exceed 80m ²	586.67	704.00	615.83	739.00	5.0%
2.5 Any extension where the total floor area of which does not exceed 20m ² including means of access and works in connection with that extension	460.83	553.00	483.33	580.00	4.9%
2.6 Any extension where the total floor area of which exceeds 20m ² but does not exceed 60m ² , including means of access and works in connection with that extension	639.17	767.00	670.83	805.00	5.0%
2.7 Any extension where the total floor area of which exceeds 60m ² but does not exceed 100m ² , including means of access and works in connection with that extension	775.00	930.00	808.33	970.00	4.3%

Schedule 3 Other Works

3.1 does not exceed £2,000	170.83	205.00	179.17	215.00	4.9%
3.2 exceeds £2,000 but does not exceed £5,000	245.00	294.00	257.50	309.00	5.1%
3.3 exceeds £5,000 but does not exceed £20,000	297.50	357.00	312.50	375.00	5.0%
Together with for every £1,000 (or part thereof) over £5,000	12.14	14.57	12.75	15.30	5.0%
3.4 exceeds £20,000 but does not exceed £80,000	481.67	578.00	505.83	607.00	5.0%
Together with for every £1,000 (or part thereof) over £20,000	6.07	7.28	6.42	7.70	5.8%
4.1 Replacement of up to 15 No. windows and doors	126.67	152.00	133.33	160.00	5.3%
4.2 Minor alterations carried out at the same time as a domestic extension to another part of the same building (with a cost of work not exceeding £2,000)	76.67	92.00	80.83	97.00	5.4%

Agenda Item 8f

Appendix H

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
	4.3 Domestic thermal insulation upgrade to an individual element (external walls, floor or roof)	170.83	205.00	179.17	
4.4 Inspections outside the scope of the notification framework (per inspection)	76.67	92.00	80.83	97.00	5.4%
4.5 Inspection of dormant projects over 3 years old	100.00	120.00	105.00	126.00	5.0%
4.6 Copy documents on IDOX upto 2006	31.67	38.00	33.33	40.00	5.3%
4.7 Copy documents prior to 2006 (reproduced for conveyance from microfiche) inline with 20 year GDPR retention policy	58.33	70.00	61.67	74.00	5.7%

Building Control Regularisations

1.1 Erection of 1 dwelling	958.75	958.75	1,006.25	1,006.25	5.0%
1.2 Erection of 2 dwellings	1,280.00	1,280.00	1,343.75	1,343.75	5.0%
1.3 Erection of 3 dwellings	1,597.50	1,597.50	1,677.50	1,677.50	5.0%
1.4 Erection of 4 dwellings	1,916.25	1,916.25	2,012.50	2,012.50	5.0%
1.5 Erection of 5 dwellings	2,290.00	2,290.00	2,405.00	2,405.00	5.0%
1.6 Erection of 6 dwellings	2,556.25	2,556.25	2,683.75	2,683.75	5.0%

1.7 For more than 6 houses please contact Building Control for a quote

Schedule 2 Domestic and Commercial Extensions

2.1 The erection or extension of a detached garage or carport or both having a floor area not exceeding 60m2 in total and is intended to be used in common with an existing building, and which is not an exempt building	541.25	541.25	541.25	541.25	0.0%
2.2 The conversion in total or part of an attached or integral garage to provide additional habitable accommodation	420.00	420.00	443.75	443.75	5.7%
2.3 The conversion in total or part of a loft where the total floor area of which does not exceed 20m2	691.25	691.25	725.00	725.00	4.9%
2.4 The conversion in total or part of a loft where the total floor area of which exceeds 20m2 but does not exceed 80m2	880.00	880.00	923.75	923.75	5.0%
2.5 Any extension where the total floor area of which does not exceed 20m2 including means of access and works in connection with that extension	691.25	691.25	725.00	725.00	4.9%
2.6 Any extension where the total floor area of which exceeds 20m2 but does not exceed 60m2, including means of access and works in connection with that extension	958.75	958.75	1,006.25	1,006.25	5.0%
2.7 Any extension where the total floor area of which exceeds 60m2 but does not exceed 100m2, including means of access and works in connection with that extension	1,162.50	1,162.50	1,212.50	1,212.50	4.3%

Schedule 3 Other Works

3.1 does not exceed £2,000	256.25	256.25	268.80	268.80	4.9%
3.2 exceeds £2,000 but does not exceed £5,000	367.50	367.50	386.30	386.30	5.1%
3.3 exceeds £5,000 but does not exceed £20,000	446.25	446.25	468.80	468.80	5.1%
together with for every £1,000 (or part thereof) over £5,000	18.21	18.21	19.10	19.10	4.9%
3.4 exceeds £20,000 but does not exceed £80,000	722.50	722.50	758.80	758.80	5.0%
together with for every £1,000 (or part thereof) over £20,000	9.11	9.11	9.60	9.60	5.4%

4.1 Replacement of upto 15 No. windows and doors	Schedule 3	Schedule 3	Schedule 3	Schedule 3	
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Appendix H

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
	4.2 Minor alterations carried out at the same time as a domestic extension to another part of the same building (with a cost of work not exceeding £2,000)	Schedule 3	Schedule 3	Schedule 3	
4.3 Domestic thermal insulation upgrade to an individual element (external walls, floor or roof)	Schedule 3	Schedule 3	Schedule 3	Schedule 3	
4.4 Inspections outside the scope of the notification framework (per inspection)	115.00	115.00	121.30	121.30	5.5%
4.5 Inspection of dormant projects over 3 years old	150.00	150.00	157.50	157.50	5.0%
4.6 Copy documents on IDOX upto 2006	38.00	38.00	40.00	40.00	5.3%
4.7 Copy documents prior to 2006 (reproduced conveyancy only copies from microfiche) inline with 20 year GDPR retention policy	70.00	70.00	74.00	74.00	5.7%

Environment Committee

Building Control

Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year

A 5% increase for 24/25 has been calculated following agreement by the shared service board at their meeting on the 25.10.2023. For building control a bi-annual increase has previously been agreed but with inflation at 5% an increase has been agreed. The fee charging element of building control is a competitive service.

Basis of charge (eg full cost recovery, statutory charge, subsidised service)

Full cost recovery of the building control budget (4010) which is ring fenced and required to be cost neutral over a 3-5 year period.

Details of any discretionary discounts or concessions

Works for the benefit of a disabled person whether a dwelling or a public building are not subject to cost recovery as set out in the building control scheme of charges

Has any benchmarking or consultation been undertaken?

Yes, a review of neighbouring local authority charges has been undertaken which indicates that the charges will be middle to upper end assuming our neighbours also increase their charges. It is not possible to obtain charges from our competitors.

Equality Impact Assessment

The charges were last increased in April 2023. Building Regulations apply to certain building work; the cost of the service is associated with the type of work being carried out. Where work is for the benefit of a disabled person a fee is not charged. This will continue and is set out in our scheme of charges.

Budget Impact

The increase in charges have been introduced to offset the inflationary and salary impacts on the service. Building Control income is ring-fenced with the aim of achieving full cost recovery of the fee earning element. The proposal to increase charges from their current level whilst aiming to remain competitive. Some charges are negotiated with customers. Being a competitive service customers have a choice, to appoint the Council or a private approved inspector.

Environment Committee
Community Services - Garden and Bulky Waste
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Bulky Waste – per collection	20.83	25.00	20.83	25.00	0.0%
RADAR Key – per key	2.08	2.50	2.08	2.50	0.0%

Description of Charge	Charge Dec 2023 - Nov 2024		Charge Dec 2024 - Nov 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
Garden Waste – annual charge	54.00	54.00	56.50	56.50	4.6%

Environment Committee
Community Services - Garden and Bulky Waste
Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
Garden waste increase as resolved by committee in 2022. No change to bulky waste fee, as increasing this has the potential to increase flytipping.

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Full cost recovery

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
Not this year - substantial benchmarking previously.

Equality Impact Assessment
N/A

Budget Impact
Revenue budget increased in line with subscription increase.

Environment Committee
Health and Wellbeing - Dog Warden Service
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Dangerous Wild Animals

First application	195.56	234.70	205.33	246.40	5.0%
Renewal	147.87	177.45	155.25	186.30	5.0%

Zoo Licence (no dispensation)

*(Plus additional necessary Veterinary or other Inspection Fees) Original Licence 4 years, renewed for 6 years

Application for grant of new licence	594.12	712.95	623.83	748.60	5.0%
Renewal	539.88	647.85	566.92	680.30	5.0%

Zoo Licence (s.14 (2) dispensation)

*(Plus additional necessary Veterinary or other Inspection Fees) Original Licence 4 years, renewed for 6 years

Application for grant of new licence	312.82	375.40	328.50	394.20	5.0%
Renewal	209.13	250.95	219.58	263.50	5.0%

Environment Committee
Health and Wellbeing - Dog Warden Service
Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
5.0%

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Cost recovery

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
Not carried out

Budget Impact
No significant impact

Environment Committee
Health and Wellbeing - Environmental Services
 Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
Private Water Sampling	63.45	76.15	66.67	80.00	5.1%
Private Water Supply Risk Assessment	43.31	52.00	45.48	54.60	5.0%

Environment Committee
Health and Wellbeing - Environmental Services
Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
5.0%

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Cost recovery

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
Not carried out

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
No significant impact

Environment Committee
Health and Wellbeing - Food Safety
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Food Export Health Certificates

Food Export Certificates (less that 120 a year)	45.00	54.00	47.25	56.70	5.0%
Where more than 120 certificates are issued per year	35.88	43.05	37.67	45.20	5.0%
For the issue of a Health Certificate where the inspection of a consignment is required	95.38	114.45	100.17	120.20	5.0%
Verification of Organic Shipments	45.06	54.10	47.33	56.80	5.0%

Registration of skin piercing establishments and practitioners: Accupuncture / Cosmetic-Piercing (inc Ear Piercing) Semi-Permanent Skin Colouring, Electrolysis / Tattooing

Premises	108.06	129.70	113.50	136.20	5.0%
Each person practicing	52.50	63.00	55.17	66.20	5.1%

Food Hygiene and Health & Safety Advice

General advisory visits (including advice on gaining or retaining a rating of 5 for food hygiene) (£70 an hour, minimum one hour and then £35 for each half an hour there after)	77.44	92.95	81.33	97.60	5.0%
Food Hygiene Rating Scheme re-score request (per request)	177.63	213.15	186.50	223.80	5.0%
Safer Food Better Business Packs (inc 3 month diary refill)	18.90	22.70	19.83	23.80	4.9%
Safer Food Better Business Diary Refill (12 months)	14.44	17.33	15.17	18.20	5.1%
Food Health and Safety: Primary Authority Partnership – establishing a long term single point of contact for your business to receive UK wide assured advice. The suggested cost is for; setting up, assessment of initial needs and the provision of 12 hours of officer time - Set up	739.38	887.25	776.33	931.60	5.0%
Annual Renewal Fee	193.81	232.58	203.50	244.20	5.0%
Hourly Rate	64.75	77.70	68.00	81.60	5.0%

Food Hygiene and Health & Safety Training Courses

Full day courses (approx 6 hours)	54.25	65.10	57.00	68.40	5.1%
Half Day Courses (approx 3 hours)	33.25	39.90	34.91	41.90	5.0%
On-site training courses: Rate per day (Charged pro-rata for shorter courses) plus the cost of materials and examination fees.	338.63	406.35	355.58	426.70	5.0%

Environment Committee
Health and Wellbeing - Food Safety
Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
5.0%

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Cost recovery

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
Not carried out

Budget Impact
No significant impact

Environment Committee
Health and Wellbeing - Pest Control
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Pest Control - DOMESTIC*Rats & Mice*

Standard	81.38	97.65	85.42	102.50	5.0%
(extra visit £32)	28.88	34.65	30.33	36.40	5.0%
Benefits – Standard	40.69	48.85	42.75	51.30	5.1%
(extra visit £16)	14.44	17.35	15.17	18.20	5.1%

Wasps

Standard	62.19	74.65	65.33	78.40	5.0%
Standard – additional	20.13	24.15	21.17	25.40	5.2%
Benefits - Single space	30.63	36.75	32.17	38.60	5.0%
Benefit – additional	10.06	12.10	10.58	12.70	5.1%

Fleas / Carpet Moth / Beetle / Cluster Flies / Ants

All Jobs	77.44	92.95	81.33	97.60	5.0%
Benefits	38.94	46.75	40.92	49.10	5.1%
Bedbugs / Cockroaches	30.63	36.75	32.17	38.60	5.0%
Survey - (Quote after visit)	30.63	36.75	32.17	38.60	5.0%

Pest Control - COMMERCIAL*Rats & Mice*

Standard	136.06	163.30	142.92	171.50	5.0%
(extra visit £50)	45.06	54.10	47.33	56.80	5.0%
Fleas / Carpet Moth / Beetle / Cluster Flies / Ants	113.75	136.50	119.42	143.30	5.0%

Wasps

Standard	90.13	108.15	94.64	113.56	5.0%
Standard – additional	34.13	40.95	35.84	43.00	5.0%

Bed Bugs

Survey - (Quote after visit)	35.88	43.05	37.67	45.20	5.0%
Call out	35.88	43.05	37.67	45.20	5.0%

Environment Committee
Health and Wellbeing - Pest Control
 Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
5%

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Cost recovery

Details of any discretionary discounts or concessions
Discount for recipients of certain benefits

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
Not carried out

Budget Impact
No significant impact

Environment Committee
Health and Wellbeing - Port Health
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Water Sampling PORT (cost per sample)

Bacteriological examination	109.81	131.80	115.33	138.40	5.0%
Legionella examination	122.50	147.00	128.67	154.40	5.0%
Chemical analysis	242.38	290.85	254.50	305.40	5.0%
Organic	43.31	52.00	45.50	54.60	5.1%

Ship Sanitation Inspection Charges

Gross Tonnage of Vessel

up to 1000	£125.00	£125.00	£125.00	£125.00	0.0%
1001 - 3000	£170.00	£170.00	£170.00	£170.00	0.0%
3001 - 10000	£250.00	£250.00	£250.00	£250.00	0.0%
10001- 20000	£325.00	£325.00	£325.00	£325.00	0.0%
20001 - 30000	£415.00	£415.00	£415.00	£415.00	0.0%
over 30000	£480.00	£480.00	£480.00	£480.00	0.0%
Vessels with 50 - 1000 persons	£380.00	£380.00	£380.00	£380.00	0.0%
Vessels with over 1000 persons	£820.00	£820.00	£820.00	£820.00	0.0%
Extensions	£95.00	£95.00	£95.00	£95.00	0.0%

Environment Committee
Health and Wellbeing - Port Health
Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
5% , Ship Sanitation Inspection Charges are set nationally by the Association of Port Health Authorities (not yet published).

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Cost recovery

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
Not carried out

Budget Impact
No significant impact

Environment Committee
Health and Wellbeing - Community Infrastructure Levy (CIL)
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge Jan 2023 - Dec 2023		Charge Jan 2024 - Dec 2024		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

From January 2024

Residential properties per m ²	102.9	102.9	110.43	110.43	7.3%
Supermarkets and Retail Warehouses per m ²	96.47	96.47	103.53	103.53	7.3%

Environment Committee
Health and Wellbeing - Community Infrastructure Levy (CIL)
Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
Schedule 1 of the CIL Regulations (as amended) requires collecting authorities to apply an index of inflation to each relevant CIL rate to keep the levy responsive to market conditions. From the 1st January 2020, the index is the RICS Building Index for CIL published by the Royal Institution of Chartered Surveyors. The annual index figure will be published on or around the 1st November each year and will apply from the 1st January of the following year.

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
see above

Details of any discretionary discounts or concessions

Has any benchmarking or consultation been undertaken?

Equality Impact Assessment

Budget Impact

Environment Committee

Land and Property

Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
Standard Search (LLC1 + CON29R)	148.00	172.60*	148.00	177.60	0.0%
LLC1 Only	25.00	25.00	25.00	25.00	0.0%
CON29R	123.00	147.60	123.00	147.60	0.0%
CON29O Enquiries Questions 4-21 each	11.00	13.20	11.00	13.20	0.0%
CON29O Enquiry 22 (Commons Registration)	22.00	26.40	22.00	26.40	0.0%
Property name change	35.00	35.00	35.00	35.00	0.0%
Official address for a new or existing property (each) - 1-5 properties	40.00	40.00	40.00	40.00	0.0%
Official address for a new or existing property (each) - 6-25 properties	35.00	35.00	35.00	35.00	0.0%
Official address for a new or existing property (each) - 26-75 properties	30.00	30.00	30.00	30.00	0.0%
Official address for a new or existing property (each) - 76+ properties	25.00	25.00	25.00	25.00	0.0%
Naming a new street (charge to the developer)	100.00	100.00	100.00	100.00	0.0%
Naming an existing unnamed street (charge to Parish or Town Council)	120.00	120.00	120.00	120.00	0.0%
Naming an existing unnamed street (charge to Parish or Town Council) - plus £30.00 for each affected property thereon	30.00	30.00	30.00	30.00	0.0%
Renaming an existing named street (charge to Parish or Town Council)	120.00	120.00	120.00	120.00	0.0%
Renaming an existing named street (charge to Parish or Town Council) - plus £30.00 for each affected property thereon	30.00	30.00	30.00	30.00	0.0%
Address amendments (e.g. revised street and postcode)	35.00	35.00	35.00	35.00	0.0%

Environment Committee
Land and Property
 Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
No increase

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Cost recovery

Details of any discretionary discounts or concessions
N/A

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
None

Budget Impact
None

Environment Committee

Planning Strategy

Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Local Plan

Stroud District Local Plan	£17.50	£21.00	18.33	22.00	4.7%
Stroud District Local Plan Review: Draft Local Plan for Public Consultation	£21.00	£25.20	22.00	26.40	4.8%

Environmental Information (EIR)

Charge per hour (staff time) to provide copies of TPOs, Section 106 Agreements, drawings, reports, and other documents considered environmental information, that do not form part of the planning register or pre-date 2005. No charge if officer time spent is less than 30 minutes.	£22.75	27.30	23.92	28.70	5.1%
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Disbursement Costs (EIR)

A4 Black & White	£0.09	0.11	0.10	0.12	5.0%
A3 Black & White	£0.23	0.28	0.24	0.29	5.0%
A4 Colour	£0.46	0.55	0.48	0.58	5.0%
A3 Colour	£0.92	1.10	0.97	1.16	5.0%

SATURN Highway Model - Stroud Local Plan forecasts

Access fee	£2,100.00	£2,520.00	2205.00	2646.00	5.0%
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Environment Committee
Planning Strategy
Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
5% in line with inflation

Basis of charge (eg full cost recovery, statutory charge, subsidised service)

Details of any discretionary discounts or concessions

Has any benchmarking or consultation been undertaken?

Equality Impact Assessment

Budget Impact

Environment Committee
Private Housing - Land Drainage Consenting
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
	Land Drainage Consenting Fee	50.00	50.00	50.00	

Environment Committee
Private Housing - Land Drainage Consenting
Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
No increase

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Stat charge

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
None

Budget Impact
None

Development Control Committee

Planning - Application Fees

Schedule of Fees and Charges from 6 December 2023

Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT
Operations				
<i>1. The erection of dwellinghouses (other than development in category 6)</i>				
(1) Where the application is for outline planning permission and—				
(a) the site area is less than 0.5 hectares, £578 for each 0.1 hectare (or part thereof) of the site area;			481.67	578.00
(b) the site area is at least 0.5 hectares but does not exceed 2.5 hectares, £624 for each 0.1 hectare (or part thereof) of the site area;			520.00	624.00
(c) the site area exceeds 2.5 hectares, £15,433 and an additional £186 for each 0.1 hectare (or part thereof) in excess of 2.5 hectares, subject to a maximum in total of £202,500.			12,860.83	15,433.00
			155.00	186.00
(2) Where the application is for permission in principle, £503 for each 0.1 hectare (or part thereof) of the site area.			419.17	503.00
(3) In any other case—				
(a) where the number of dwellinghouses to be created by the development is fewer than 10, £578 for each dwellinghouse;			481.67	578.00
(b) where the number of dwellinghouses to be created by the development is at least 10 but no more than 50, £624 for each dwellinghouse;			520.00	624.00
(c) where the number of dwellinghouses to be created by the development is more than 50, £30,860 and an additional £186 for each dwellinghouse in excess of 50, subject to a maximum in total of £405,000.			25,716.67	30,860.00
			155.00	186.00
<i>2. The erection of buildings (other than buildings in categories 1, 3, 4, 5 or 7)</i>				
(1) Where the application is for outline planning permission and—				
(a) the site area is less than 1 hectare, £578 for each 0.1 hectare (or part thereof) of the site area;			481.67	578.00
(b) the site area is at least 1 hectare but does not exceed 2.5 hectares, £624 for each 0.1 hectare (or part thereof) of the site area;			520.00	624.00
(c) the site area exceeds 2.5 hectares, £15,433 and an additional £186 for each 0.1 hectare (or part thereof) in excess of 2.5 hectares, subject to a maximum in total of £202,500.			12,860.83	15,433.00
			155.00	186.00
(2) Where the application is for permission in principle, £503 for each 0.1 hectare (or part thereof) of the site area.			419.17	503.00
(3) In any other case—				

Appendix H

Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT
(a) where no floor space is to be created by the development, £293;			244.17	293.00
(b) where the area of gross floor space to be created by the development does not exceed 40 square metres, £293;			244.17	293.00
(c) where the area of gross floor space created by the development exceeds 40 square metres but is less than 1000 square metres, £578 for each 75 square metres (or part thereof);			481.67	578.00
(d) where the area of gross floor space created by the development is at least 1000 square metres but does not exceed 3750 square metres, £624 for each 75 square metres (or part thereof);			520.00	624.00
(e) where the area of gross floor space created by the development exceeds 3750 square metres, £30,680 and an additional £186 for each 75 square metres (or part thereof) in excess of 3750 square metres, subject to a maximum in total of £405,000.			25,566.67	30,680.00
			155.00	186.00
3. The erection, on land used for the purposes of agriculture, or buildings used for agricultural purposes (other than buildings in category 4)				
(1) Where the application is for outline planning permission and—				
(a) the site area is less than 1 hectare, £578 for each 0.1 hectare (or part thereof) of the site area;			481.67	578.00
(b) the site area is at least 1 hectare but does not exceed 2.5 hectares, £624 for each 0.1 hectare (or part thereof) of the site area;			520.00	624.00
(c) the site area exceeds 2.5 hectares, £15,433 and an additional £186 for each 0.1 hectare (or part thereof) in excess of 2.5 hectares, subject to a maximum in total of £202,500.			12,860.83	15,433.00
			155.00	186.00
(2) Where the application is for permission in principle, £503 for each 0.1 hectare (or part thereof) of the site area.			419.17	503.00
(3) In any other case—				
(a) where the area of gross floor space to be created by the development does not exceed 465 square metres, £120;			100.00	120.00
(b) where the area of gross floor space to be created by the development exceeds 465 square metres but does not exceed 540 square metres, £578;			481.67	578.00
(c) where the area of gross floor space to be created by the development exceeds 540 square metres but is less than 1000 square metres, £578 and an additional £578 for each 75 square metres (or part thereof) in excess of 540 square metres;			481.67	578.00
			481.67	578.00
(d) where the area of gross floor space to be created by the development is at least 1000 square metres but does not exceed 4215 square metres,			520.00	624.00

Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT
£624 and an additional £624 for each 75 square metres (or part thereof) in excess of 1000 square metres;			520.00	624.00
(e) where the area of gross floor space to be created by the development exceeds 4215 square metres, £30,860 and an additional £186 for each 75 square metres (or part thereof) in excess of 4215 square metres, subject to a maximum in total of £405,000.			25,716.67	30,860.00
			155.00	186.00
<i>4. The erection of glasshouses on land used for the purposes of agriculture</i>				
(1) Where the area of gross floor space to be created by the development does not exceed 465 square metres, £120.			100.00	120.00
(2) Where the area of gross floor space to be created by the development exceeds 465 square metres but is less than 1000 square metres, £3,225.			2,687.50	3,225.00
(3) Where the area of gross floor space to be created by the development is 1000 square metres or more, £3,483.			2,902.50	3,483.00
<i>5. The erection, alteration or replacement of plant or machinery</i>				
(1) Where the site area is less than 1 hectare, £578 for each 0.1 hectare (or part thereof) of the site area.			481.67	578.00
(2) Where the site area is at least 1 hectare but does not exceed 5 hectares, £624 for each 0.1 hectare (or part thereof) of the site area.			520.00	624.00
(3) Where the site area exceeds 5 hectares, £30,860 and an additional £186 for each 0.1 hectare (or part thereof) in excess of 5 hectares, subject to a maximum in total of £405,000.			25,716.67	30,860.00
			155.00	186.00
<i>6. The enlargement, improvement or other alteration of existing dwellinghouses</i>				
(1) Where the application relates to a single dwellinghouse, £258.			215.00	258.00
(2) Where the application relates to two or more dwellinghouses, £509.			424.17	509.00
<i>7. The carrying out of operations (including the erection of a building) within the curtilage of an existing dwellinghouse, for purposes ancillary to the enjoyment of the dwellinghouse as such, or the erection or construction of gates, fences, walls or other means of enclosure along a boundary of the curtilage of an existing dwellinghouse.</i>			215.00	258.00
<i>8. The construction of car parks, service roads and other means of access on land used for the purposes of a single undertaking, where the development is required for a purpose incidental to the existing use of the land</i>			244.17	293.00
<i>9. The carrying out of any operations connected with exploratory drilling for oil or natural gas.</i>				

Appendix H

Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT
(1) Where the site area does not exceed 7.5 hectares, £686 for each 0.1 hectare (or part thereof) of the site area.			571.67	686.00
(2) Where the site area exceeds 7.5 hectares, £51,395 and an additional £204 for each 0.1 hectare (or part thereof) of the site area in excess of 7.5 hectares, subject to a maximum in total of £405,000.			42,829.17	51,395.00
			170.00	204.00
10. The carrying out of any operations (other than operations coming within category 9) for the winning and working of oil or natural gas.				
(1) Where the site area does not exceed 15 hectares, £347 for each 0.1 hectare (or part thereof) of the site area.			289.17	347.00
(2) Where the site area exceeds 15 hectares, £52,002 and an additional £204 for each 0.1 hectare (or part thereof) in excess of 15 hectares, subject to a maximum in total of £105,300.			43,335.00	52,002.00
			170.00	204.00
11. The carrying out of any operations not coming within any of the above categories.				
(1) In the case of operations for the winning and working of minerals—				
(a) where the site area does not exceed 15 hectares, £316 for each 0.1 hectare (or part thereof) of the site;			263.33	316.00
(b) where the site area exceeds 15 hectares, £47,161 and an additional £186 for each 0.1 hectare (or part thereof) in excess of 15 hectares, subject to a maximum in total of £105,300.			39,300.83	47,161.00
			155.00	186.00
(2) In any other case, £293 for each 0.1 hectare (or part thereof) of the site area, subject to a maximum in total of £2,535.			244.17	293.00
Uses of Land				
12. The change of use of a building to use as one or more separate dwellinghouses.				
(1) Where the change of use is from a previous use as a single dwellinghouse to use as two or more single dwellinghouses—				
(a) where the change of use is to use as fewer than 10 dwellinghouses, £578 for each additional dwellinghouse;			481.67	578.00
(b) where the change of use is to use as at least 10 but no more than 50 dwellinghouses, £624 for each additional dwellinghouse;			520.00	624.00
(c) where the change of use is to use as more than 50 dwellinghouses, £30,860 and an additional £186 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £405,000.			25,716.67	30,860.00
			155.00	186.00
(2) In all other cases—				

Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT
(a) where the change of use is to use as fewer than 10 dwellinghouses, £578 for each dwellinghouse;			481.67	578.00
(b) where the change of use is to use as at least 10 but no more than 50 dwellinghouses, £624 for each dwellinghouse;			520.00	624.00
(c) where the change of use is to use as more than 50 dwellinghouses, £30,860 and an additional £186 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £405,000.			25,716.67	30,860.00
			155.00	186.00
13. The use of land for— <i>(a) the disposal of refuse or waste materials,</i> <i>(b) the deposit of material remaining after minerals have been extracted from land, or</i> <i>(c) the storage of minerals in the open.</i>				
(1) Where the site area does not exceed 15 hectares, £316 for each 0.1 hectare (or part thereof) of the site area.			263.33	316.00
(2) Where the site area exceeds 15 hectares, £47,161 and an additional £186 for each 0.1 hectare (or part thereof) of the site area in excess of 15 hectares, subject to a maximum in total of £105,300.			39,300.83	47,161.00
			155.00	186.00
14. The making of a material change in use of a building or land (other than a material change of use in category 12 or 13(a), (b) or (c))			481.67	578.00

Development Control Committee
Planning - Application Fees
 Schedule of Fees and Charges from 6 December 2023

Proposed increase in fee/charge from previous year
Fees set nationally 25-35% increase from 6th December 2023

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Fees set nationally

Details of any discretionary discounts or concessions
Fees set nationally

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
No

Budget Impact
Fees set nationally. Increases will have a direct correlation to income however we are unsure how the cost of living will effect our income in the coming year.

Development Control Committee
Planning Application Fees 2023/24
 Schedule of Fees and Charges from 1 April 2023

Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT
<i>Outline Applications</i>				
£462 per 0.1 hectare for sites up to and including 2.5 hectares	385.00	462.00		
£11432 + £138 for each 0.1 in excess of 2.5 hectares to a maximum of £150,000	9,526.67	11,432.00		
<i>Household Applications</i>				
Alterations/extensions to single dwellinghouse, including works within boundary	171.67	206.00		
<i>Full Applications</i>				
Alterations/extensions to two or more dwellinghouses, including works within boundaries	339.17	407.00		
New dwellinghouses (up to 50 and including 50)	385.00	462.00		
New dwellinghouses (for more than 50) £22,859 + £138 per additional dwellinghouse in excess of 50 up to a maximum fee of £300,000	19,049.17	22,859.00		
<i>Erection of Buildings (not dwellinghouses, agricultural, glasshouses, plant nor machinery)</i>				
Gross floor space to be created by development - No increase in floor space or no more than 40 sq m	195.00	234.00		
Gross floor space to be created by development - More than 40 sq m but no more than 75 sq m	385.00	462.00		
Gross floor space to be created by development - More than 75 sq m but no more than 3,750 sq m	385.00	462.00		
Gross floor space to be created by development - More than 3,750 sq m	19,049.17	22,859.00		
<i>Erection of Buildings (on land used for agricultural purposes)</i>				
Gross floor space to be created by development - Not more than 465 sq m	80.00	96.00		
Gross floor space to be created by development - More than 465 sq m not more than 540 sq m	385.00	462.00		
Gross floor space to be created by development - More than 540 sq m not more than 4,215 sq m	385.00	462.00		
Gross floor space to be created by development - More than 4,215 sq m	19,049.17	22,859.00		
<i>Erection of Glasshouses (on land used for the purposes of agriculture)</i>				
Gross floor space to be created by development - Not more than 465 sq m	80.00	96.00		

Agenda Item 8f

Appendix H

Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT
Gross floor space to be created by development - More than 465 sq m	2,150.00	2,580.00		

Appendix H

Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT
<i>Erection/Alterations/replacement of Plant & Machinery</i>				
Site area - Not more than 5 hectares (£462 for each 0.1 hectare, or part thereof)	385.00	462.00		
Site area - More than 5 hectares (£22,859 + additional £138 for each 0.1 hectare, or part thereof, in excess of 5 hectares to a maximum of £300,000)	19,049.17	22,859.00		
<i>Car parks, service roads or other access - for existing uses</i>				
<i>Waste (use of land for disposal of refuse or waste materials or deposit of material remaining after extraction or storage of minerals)</i>				
Site area - Not more than 15 hectares (£234 for each 0.1 hectare, or part thereof)	195.00	234.00		
Site area - More than 15 hectares (£34,934 + £138 for each 0.1 hectare, or part thereof, in excess of 15 hectares up to a maximum of £78,000)	29,111.67	34,934.00		
<i>Operations connected with exploratory drilling for oil or natural gas</i>				
Site area - Not more than 75 hectares	423.33	508.00		
Site area - More than 7.5 hectares (£38,070 + additional £151 for each 0.1 hectare, or part thereof, in excess of 7.5 hectares up to a maximum of £300,000)	31,725.00	38,070.00		
<i>Operations (other than exploratory drilling) for the winning and working of oil or natural gas</i>				
Site area - Not more than 15 hectares (£257 for each 0.1 hectare, or part thereof)	214.17	257.00		
Site area - More than 15 hectares (£38,520 + £151 for each 0.1 hectare, or part thereof, in excess of 15 hectares up to a maximum of £78,000)	3,208.33	3,850.00		
<i>Other Operations (winning and working of minerals) excluding natural oil and gas</i>				
Site area - Not more than 15 hectares (£234 for each 0.1 hectare, or part thereof)	195.00	234.00		
Site area - More than 15 hectares (£34,934 + £138 for each 0.1 hectare, or part thereof, in excess of 15 hectares up to a maximum of £78,000)	29,111.67	34,934.00		
<i>Other Operations (not coming with any of the above categories)</i>				
Site area - Any site area (£234 for each 0.1 hectare, or part thereof, up to a maximum of £2,028)	195.00	234.00		
<i>Lawful Development Certificate</i>				

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Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT
Existing use or operation				
Existing use or operation - lawful not to comply with any condition or limitation	195.00	234.00		
Proposed use or operation	Half the normal planning fee			

Development Control Committee
Planning Application Fees 2023/24
 Schedule of Fees and Charges from 1 April 2023

Proposed increase in fee/charge from previous year
Nationally set planning fees

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Nationally set planning fees

Details of any discretionary discounts or concessions
As set out (none)

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
No

Budget Impact
N/A

Development Control Committee
Planning - Pre-Application Fees
 Schedule of Fees and Charges from 1 January 2024

Description of Charge	Charge April 2023 - Dec 2023		Charge January 2024 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT

Pre-application Advice, Enquiries & Documents Online 2023/24

Planning permission for dropped kerb	23.33	28.00		
Scheme support indication	57.50	69.00		
Householder proposal enquiry	57.50	69.00		
Non-Householder proposal enquiry	75.42	90.50		
30 Minutes with planner (via a virtual meeting)	68.33	82.00		
60 Minutes with planner (via a virtual meeting)	135.83	163.00		
30 Minutes with planner at applicants property where social distancing can be achieved (not a listed building)	113.75	136.50		
60 Minutes with planner at applicants property (not a listed building)	170.00	204.00		
30 Minutes with a conservation specialist at applicants property where social distancing can be achieved (listed building)	165.83	199.00		
Major housing or commercial projects. First hour of each meeting (additional research £60 per hour)	293.75	352.50		
Planning research	62.08	74.50		
Works to protected trees (history of a site and constraints) per hour and part of thereof	94.17	113.00		
Works to protected trees (TPO and Conservation Areas)	28.75	34.50		
Ecological response on proposed action	45.00	54.00		
Planning Administration Charges (e.g. copy documents) (£20 per half hour plus additional if printed)	19.58	23.50		

Pre-application Advice, Enquiries & Documents Online 2024/25

Householder				
- Fee for written response			70.83	85.00
Householder listed building				
- Fee for written response			125.00	150.00
- Fee for additional meeting (per additional officer input)			83.33	100.00
- Fee for additional specialist input (per specialist)			83.33	100.00
Listed building non-householder				
- Fee for written response			333.33	400.00
- Fee for office/remote meeting with written response			416.67	500.00
- Fee for additional meeting (per officer)			166.67	200.00
Category A Residential 1-2 dwellings or non-residential gross floor area up to 200sqm, development site areas less than 0.25ha				
- Fee for office/remote meeting with written response*			375.00	450.00

Appendix H

Description of Charge	Charge April 2023 - Dec 2023		Charge January 2024 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT
- Fee for additional meeting (per officer)			166.67	200.00
Category B Residential 3-9 dwellings or non-residential gross floor area 201-999sqm, development site area 0.25-0.49 ha				
- Fee for office/remote meeting with written response*			666.67	800.00
- Fee for additional meeting (per officer)			208.33	250.00
Category C Residential 10-49 dwellings or non-residential gross floor area 1000-9999sqm, development site area 0.5-1.5 ha				
- Fee for office/remote meeting with written response*			1,000.00	1,200.00
- Fee for additional meeting (per officer)			416.67	500.00
- Fee for additional specialist input (per specialist)			166.67	200.00
Category D Residential 50-199 dwellings or non-residential gross floor area 10000-20000sqm, development site area 1.5-2.5 ha				
- Fee for office/remote meeting with written response*			2,500.00	3,000.00
- Fee for additional meeting (per officer)			750.00	900.00
- Fee for additional specialist input (per specialist)			166.67	200.00
Category E Residential 200-1000 dwellings or non-residential gross floor area 20000 or more sqm, development site area more than 2.5ha				
- Fee for office/remote meeting with written response* or PPA			3,333.33	4,000.00
- Fee for additional meeting (per officer)			833.33	1,000.00
- Fee for additional specialist input (per specialist)			250.00	300.00
Category F Residential 1000+ dwellings			Bespoke fee or PPA	
Fee Concessions				
- Advice for disabled related development buy a registered disabled person			0.00	0.00
- Advice for Town and Parish Council's			50% of relevant fee	
- Advice for 100% affordable housing development (no cross-subsidy)			25% of relevant fee	
BNG				
- BNG pre-app advice for category A&B			416.67	500.00
- BNG pre-app advice for category C-E			833.33	1,000.00
- BNG advice category F—please contact the LPA to discuss			Bespoke fee	
- High Hedges per case			458.33	550.00
Enforcement				
- Confirmation of compliance with an enforcement notice			41.67	50.00
- Post enforcement notice advice:				

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Appendix H

Description of Charge	Charge April 2023 - Dec 2023		Charge January 2024 - March 2025	
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT
Householder development			62.50	75.00
Minor development (plus additional specialist fee(s))			166.67	200.00
Major development (plus additional specialist fee(s))			416.67	500.00
Listed Building			250.00	300.00
Other advice related charges				
- PD Enquiry (old 'DIN'):				
Householder			62.50	75.00
Other PD			100.00	120.00
(Requests beyond PD to be directed to the submit a formal certificates)				
Other administrative charges				
- Returning an invalid application			66.67	80.00
- Extra administration fee for processing email or paper application submissions			20.83	25.00
- Site/case search			66.67	80.00
- S106 compliance			66.67	80.00
- Discharge of condition confirmation			66.67	80.00

*Specialist advice included (with the exception of BNG advice)

Note: where fees between dwelling nos. or floor area conflict with site area, the larger fee will apply.

PPA – Planning performance agreement

BNG – Biodiversity Net Gain

PD – Permitted Development

Development Control Committee
Planning - Pre-Application Fees
 Schedule of Fees and Charges from 1 January 2024

Proposed increase in fee/charge from previous year
Varies. Benchmarked against other local authorities.

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Full cost recovery

Details of any discretionary discounts or concessions
N/A

Has any benchmarking or consultation been undertaken?
Yes. Fees have been benchmarked against other local authorities

Equality Impact Assessment
No

Budget Impact
Increases will have a direct correlation to income however we are unsure how the cost of living will effect our income in the coming year.

Development Control Committee
Planning - Prior Approval
Schedule of Fees and Charges from 6 December 2023

Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Prior Approval

Agricultural and Forestry buildings & operations or demolition of buildings	80.00	96.00	100.00	120.00	25.0%
Communications (previously referred to as 'Telecommunications Code Systems Operators')	385.00	462.00	481.67	578.00	25.1%
Proposed Change of Use to State Funded School or Registered Nursery	80.00	96.00	100.00	120.00	25.0%
Proposed Change of Use of Agricultural Building to a State-Funded School or Registered Nursery	80.00	96.00	100.00	120.00	25.0%
Proposed Change of Use of Agricultural Building to a flexible use within Shop, Financial and Professional Services, Restaurants and Cafes, Business, Storage or Distribution, Hotels, or Assembly or Leisure	80.00	96.00	100.00	120.00	25.0%
Proposed Change of Use of Agricultural building from Office (Use Class B1) Use to a use falling within Use Class C3 (Dwellinghouses)	80.00	96.00	100.00	120.00	25.0%
Proposed Change of Use of Agricultural Building to a Dwellinghouses (Use Class C3), where there are no Associated Building Operations	80.00	96.00	100.00	120.00	25.0%
Proposed Change of Use of Agricultural Building to a Dwellinghouses (Use Class C3), and Associated Building Operations	171.67	206.00	215.00	258.00	25.2%
Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (Dwellinghouses), where there are no Associated Building Operations	80.00	96.00	100.00	120.00	25.0%
Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (Dwellinghouses), and Associated Building Operations	171.67	206.00	215.00	258.00	25.2%
Notification for Prior Approval for a Change Of Use from Storage or Distribution Buildings (Class B8) and any land within its curtilage to Dwellinghouses (Class C3)	80.00	96.00	100.00	120.00	25.0%
Notification for Prior Approval for a Change Of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwellinghouses (Class C3)	80.00	96.00	100.00	120.00	25.0%
Notification for Prior Approval for a Change Of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwellinghouses (Class C3), and Associated Building Operations	171.67	206.00	215.00	258.00	25.2%

Appendix H

Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
	Notification for Prior Approval for Change Of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Generis Uses) to Restaurants and Cafes (Class A3)	80.00	96.00	100.00	
Notification for Prior Approval for Change Of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Generis Uses) to Restaurants and Cafes (Class A3), and Associated Building Operations	171.67	206.00	215.00	258.00	25.2%
Notification for Prior Approval for Change Of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Generis Uses) to Assembly and Leisure Uses (Class D2)	80.00	96.00	100.00	120.00	25.0%
Notification for Prior Approval for Development Consisting of the Erection or Construction of a Collection Facility within the Curtilage of a Shop	80.00	96.00	100.00	120.00	25.0%
Notification for Prior Approval for the Temporary Use of Buildings or Land for the Purpose of Commercial Film-Making and the Associated Temporary Structures, Works, Plant or Machinery required in connection with that use	80.00	96.00	100.00	120.00	25.0%
Notification for Prior Approval for the Installation, Alteration or Replacement of other Solar Photovoltaic (PV) equipment on the Roofs of Non-domestic Buildings, up to a Capacity of 1 Megawatt	80.00	96.00	100.00	120.00	25.0%

Reserved Matters

Application for approval of reserved matters following outline approval	385.00	462.00	481.67	578.00	25.1%
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Approval/Variation/discharge of condition

Application for removal or variation of a condition following grant of planning permission	195.00	234.00	244.17	293.00	25.2%
Request for confirmation that one or more planning conditions have been complied with (£34 per request for householder otherwise £116 per request)	28.33	34.00			
Request for confirmation that one or more planning conditions have been complied with (£43 per request for householder otherwise £145 per request)			35.83	43.00	26.5%

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Appendix H

Description of Charge	Charge April 2023 - 5 Dec 2023		Charge 6 Dec 2023 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Change of Use

Number of dwellinghouses - Not more than 50 dwellinghouses (£462 for each)	385.00	462.00			
Number of dwellinghouses - More than 50 dwellinghouses (£22,859 + £138 for each in excess of 50 up to a maximum of £300,00)	19,049.17	22,859.00			
Change of use of a building to use as dwellinghouse(s). Where the change of use is from a previous use as a single dwellinghouse to use as two or more single dwellinghouses -					
(a) Fewer than 10 dwellinghouses, £578 for each additional dwellinghouse;			481.67	578.00	New
(b) at least 10 but no more than 50 dwellinghouses, £624 for each additional dwellinghouse			520.00	624.00	35.1%
(c) more than 50 dwellinghouses, £30,860 and an additional £186 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £405,000			25,716.67	30,860.00	35.0%
In all other cases -					
(a) Where the change of use is to use as fewer than 10 dwellinghouses, £578 for each dwellinghouse;			481.67	578.00	New
(b) at least 10 but no more than 50 dwellinghouses, £624 for each dwellinghouse			520.00	624.00	35.1%
(c) more than 50 dwellinghouses, £30,860 and an additional £186 for each dwellinghouse in excess of 50 dwellinghouses, subject to a maximum in total of £405,000			25,716.67	30,860.00	35.0%
Other Changes Of Use of a building or land	385.00	462.00	481.67	578.00	25.1%

Advertising

Relating to the business on the premises	110.00	132.00	137.50	165.00	25.0%
Advance signs which are not situated on or visible from the site, directing the public to a business	110.00	132.00	137.50	165.00	25.0%
Other advertisements	385.00	462.00	481.67	578.00	25.1%

Application for a Non-material Amendment Following a Grant of Planning Permission

Applications in respect of householder developments	28.33	34.00	35.83	43.00	26.5%
Applications in respect of other developments	195.00	234.00	244.17	293.00	25.2%

Application for Permission in Principle

Site area - £402 for each 0.1 hectare (or part thereof)	335.00	402.00	419.17	503.00	25.1%
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Development Control Committee
Planning - Prior Approval
Schedule of Fees and Charges from 6 December 2023

Proposed increase in fee/charge from previous year
Fees set nationally 25-35% increase from 6th December 2023

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Fees set nationally

Details of any discretionary discounts or concessions
Fees set nationally

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
No

Budget Impact
Fees set nationally. Increases will have a direct correlation to income however we are unsure how the cost of living will effect our income in the coming year.

Housing Committee
Private Housing - Caravan Site Licensing
 Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Caravan Site Licensing Fee (VAT exempt) hourly rate charge	57.47	57.47	61.20	61.20	6.5%
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Housing Committee
Private Housing - Caravan Site Licensing
 Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
6.5%

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Cost recovery

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
No

Equality Impact Assessment
Not carried out

Budget Impact
No significant impact

Housing Committee
Private Housing - HMO Licensing
 Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
Application for Licence Fee for HMO	288.00	288.00	397.00	397.00	37.8%
Management & Enforcement Fee for HMO - (only applicable once licence approved and due to be paid before licence issued)	688.00	688.00	983.00	983.00	42.9%

Housing Committee
Private Housing - HMO Licensing
 Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
42.9%

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Cost recovery

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
No, set procedure for calculating fees

Equality Impact Assessment
None carried out

Budget Impact
No significant impact

Housing Committee
Private Housing - Immigration Accommodation Certificate
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
Immigration Certificate	133.40	160.00	177.50	213.00	33.1%

Housing Committee
Private Housing - Immigration Accommodation Certificate
Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
33.1%

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Cost recovery

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
None

Equality Impact Assessment
Not carried out

Budget Impact
No significant impact

Housing Committee
Housing Strategy - Self Build
 Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
Self Build and Custom Housebuilding Register - Part 1	25.00	25.00	25.00	25.00	0%
Self Build and Custom Housebuilding Register - Part 2	10.00	10.00	10.00	10.00	0%

Housing Committee

Housing Strategy - Self Build

Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
No increase

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
The Council has a statutory duty to hold a Self Build and Custom Housebuilding Register. Fee charges are permissible in relation to the reasonable costs associated with running the register and associated duties. Registrees do not receive a direct service from the Council

Details of any discretionary discounts or concessions
N/A

Has any benchmarking or consultation been undertaken?
The introduction of fee charges was agreed at Environment Committee 29th June 2017; with a subsequent revision of the fees (reduction) agreed through an Officer Decision Report/Notice on 13th October 2020.

Equality Impact Assessment
Council reports relating to fee setting have not considered this necessary

Budget Impact
The Council has a statutory duty to hold a register and any increase in fees would have a minimal impact on budget setting. Registrees do not obtain a direct service from the Council

Strategy and Resources Committee
Community Services - Car Parking
 Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge		Charge		Change %
	April 2023 - March 2024		April 2024 - March 2025		
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

London Road MSCP

1hr	0.75	0.90	0.75	0.90	0.0%
2hrs	1.25	1.50	1.25	1.50	0.0%
3hrs	1.67	2.00	1.67	2.00	0.0%
4hrs	1.83	2.20	1.83	2.20	0.0%
4hrs +	2.50	3.00	2.50	3.00	0.0%

London Road Surface

1hr	0.75	0.90	0.75	0.90	0.0%
2hrs	1.25	1.50	1.25	1.50	0.0%
3hrs	1.67	2.00	1.67	2.00	0.0%
4hrs	1.83	2.20	1.83	2.20	0.0%
4hrs +	2.50	3.00	2.50	3.00	0.0%

Cheapside

1hr	0.75	0.90	0.75	0.90	0.0%
2hrs	1.25	1.50	1.25	1.50	0.0%
3hrs	1.67	2.00	1.67	2.00	0.0%
4hrs	1.83	2.20	1.83	2.20	0.0%
24hrs	2.50	3.00	2.50	3.00	0.0%
48hrs	5.00	6.00	5.00	6.00	0.0%
72hrs	7.50	9.00	7.50	9.00	0.0%

Church Street

1hr	1.25	1.50	1.42	1.70	13.6%
2hrs	1.84	2.20	2.08	2.50	13.0%
3hrs	3.75	4.50	3.92	4.70	4.5%

Rowcroft

1hr	1.25	1.50	1.42	1.70	13.6%
2hrs	1.84	2.20	2.08	2.50	13.0%
3hrs	2.50	3.00	3.08	3.70	20.0%

Parliament Street

1hr	0.75	0.90	0.75	0.90	0.0%
2hrs	1.25	1.50	1.25	1.50	0.0%
3hrs	1.67	2.00	1.67	2.00	0.0%

Appendix H

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	
	4hrs	1.83	2.20	1.83	
4hrs +	2.50	3.00	2.50	3.00	0.0%

Strategy and Resources Committee
Community Services - Car Parking
 Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
No change to long stay tariffs

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Full cost recovery

Details of any discretionary discounts or concessions
Concessions to Blue Badge Holders - Free of charge parking

Has any benchmarking or consultation been undertaken?
Yes

Equality Impact Assessment
N/A

Budget Impact
Revisions expected to increase revenues overall by circa. 5%.

Strategy and Resources Committee
Community Services - Old Town Hall
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Commercial Rates

8hrs	98.75	118.50	103.67	124.40	5.0%
Hourly rate	20.42	24.50	21.50	25.80	5.3%
Monday – Friday (no evening use)	450.00	540.00	472.50	567.00	5.0%
Monday – Friday (evening use)	633.33	760.00	665.00	798.00	5.0%
7 days (no evening use)	575.00	690.00	603.75	724.00	5.0%
7 days (evening use)	787.50	945.00	826.92	992.30	5.0%

Non Commercial Rates

8hrs	66.67	80.00	70.00	84.00	5.0%
Hourly rate	14.17	17.00	14.88	18.00	5.0%
Monday – Friday (no evening use)	333.33	400.00	350.00	420.00	5.0%
Monday – Friday (evening use)	500.00	600.00	525.00	630.00	5.0%
7 days (no evening use)	416.67	500.00	437.50	525.00	5.0%
7 days (evening use)	612.50	735.00	643.17	771.80	5.0%

Strategy and Resources Committee
Community Services - Old Town Hall
 Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
Roughly 5%

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Cost recovery

Details of any discretionary discounts or concessions
Non-commercial bookings pay lower rate

Has any benchmarking or consultation been undertaken?
Fees are comparable with other venues

Equality Impact Assessment
N/A

Budget Impact
Negligible

Strategy and Resources Committee
Community Services - Shambles Market
Schedule of Fees and Charges from 1 April 2024

Description of Charge	Charge April 2023 - March 2024		Charge April 2024 - March 2025		Change %
	£ Exc VAT	£ Inc VAT	£ Exc VAT	£ Inc VAT	

Small Stall	8.34	10.00	8.75	10.50	4.9%
Large Stall	14.17	17.00	15.00	18.00	5.9%

Strategy and Resources Committee
Community Services - Shambles Market
 Schedule of Fees and Charges from 1 April 2024

Proposed increase in fee/charge from previous year
Roughly 5%.

Basis of charge (eg full cost recovery, statutory charge, subsidised service)
Cost recovery

Details of any discretionary discounts or concessions
None

Has any benchmarking or consultation been undertaken?
Fees still very reasonable against comparable markets.

Equality Impact Assessment
N/A

Budget Impact
Negligible.

Appendix I – Details of Council Tax Charges for the District

Gloucestershire County Council will set its budget on 21 February 2024. The proposed precept to be issued on this Council for 2024/25 is £75,211,218, which equates to a Band D rate of £1,599.82. This is an increase of 4.99% on the 2023/24 Band D rate, consisting of a 2.00% Adult Social Care levy and 2.99% council tax increase. An update will be issued if there are any changes by Gloucestershire County Council.

The Police and Crime Commissioner for Gloucestershire set its budget on 6 February 2024 and has issued a precept on this Council for 2024/25 of £14,483,549, which equates to a Band D rate of £308.08. This is an increase of 4.41% on the Band D rate for 2023/24.

Stroud District Council's precept on the Collection Fund for 2024/25 is £11,095,946, which equates to a Band D rate of £236.02. This is an increase of 2.99% from the 2023/24 Band D rate.

The parish and town councils have issued precepts for 2024/25 totalling £5,467,447 including special expenses, which equates to an average Band D of £116.30. This represents an increase of 8.74% on the average 2023/24 Band D of £106.95.

Further details of Council Tax charges are shown in the text and tables below.

1. It should be noted that the Council has calculated:
 - (a) the Council Tax Base 2024/25 for the whole Council area as 47,012.3 [Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (the "Act")] and,
 - (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Table 1.
2. Calculate that the Council Tax requirement for the for the Council's own purposes for 2024/25 (excluding Parish precepts) is £11,095,946.
3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 30 to 36 of the Act:
 - (a) £104,382,647 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act taking into account all precepts issued to it by Parish Councils.
 - (b) £87,819,254 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act.
 - (c) £16,563,393 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
 - (d) £352.32 being the amount at 3(c) above (Item R), all divided by Item T (1(a)) above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (Basic Band 'D' including Parish precepts).
 - (e) £5,467,447 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per Table 1).

(f) £236.02 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1 (a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates. (Basic Band 'D' excluding Parish/Town Councils).

4. That it be noted that for the year 2024/25 Gloucestershire County Council and The Police and Crime Commissioner for Gloucestershire have stated the following amounts in precepts issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings shown below:

Valuation Bands	Gloucestershire County Council			Office of the Police and Crime Commissioner for Gloucestershire
	(£)			(£)
	ASC	General	Total	
DisrA**	127.40	761.39	888.79	171.16
A	152.88	913.67	1,066.55	205.39
B	178.36	1,065.94	1,244.30	239.62
C	203.84	1,218.22	1,422.06	273.85
D	229.32	1,370.50	1,599.82	308.08
E	280.28	1,675.06	1,955.34	376.54
F	331.24	1,979.61	2,310.85	445.00
G	382.20	2,284.17	2,666.37	513.47
H	458.64	2,741.00	3,199.64	616.16

*Band DisrA provides for a discount for disabled people living in a band A property

5. That, having calculated the aggregate in each case of the amounts at 3(d) and 4 above, the Council in accordance with Section 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts of Council Tax for the year 2024/25 for each of the categories of dwellings shown in Table 2.

6. The Council has determined that its relevant basic amount of Council Tax for 2024/25 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2024/25 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

Table 1: Calculation of Council Tax Rate – 2024/25

Area Name	Parish Precept (£)	Tax Base	Parish Band D (£)	Change in Band D Charge
Alderley	0	46.55	0.00	0.00%
Alkington	10,478	346.73	30.22	0.00%
Arlingham	4,600	227.01	20.26	16.38%
Berkeley	156,714	908.65	172.47	1.21%
Bisley-with-Lypiatt	73,362	1,073.12	68.36	8.76%
Brimscombe and Thrupp	60,000	745.13	80.52	8.30%
Brookthorpe-with-Whaddon	16,000	167.88	95.31	-15.28%
Cainscross	318,370	2,156.55	147.63	5.46%
Cam	314,602	3,325.84	94.59	2.41%
Chalford	215,329	2,481.44	86.78	9.19%
Coaley	15,000	362.62	41.37	4.33%
Cranham	9,750	246.08	39.62	8.90%
Dursley	537,000	2,478.56	216.66	-0.00%
Eastington	97,080	617.12	157.31	90.79%
Elmore	2,472	92.15	26.83	-0.79%
Frampton-on-Severn	18,900	549.12	34.42	4.83%
Fretherne-with-Saul	16,900	280.67	60.21	4.38%
Frocester	1,100	74.99	14.67	-1.23%
Great Oldbury	38,430	859.43	44.72	New
Ham and Stone	11,388	353.79	32.19	9.47%
Hamfallow	31,400	398.14	78.87	4.23%
Hardwicke	56,272	1,480.83	38.00	0.93%
Harescombe	5,250	109.09	48.13	2.15%
Haresfield	11,654	153.33	76.01	2.60%
Hillesley & Tresham	8,800	305.96	28.76	19.97%
Hinton	49,605	421.19	117.77	9.97%
Horsley	40,700	362.96	112.13	9.64%
Hunts Grove	54,000	1,018.69	53.01	-6.53%
Kings Stanley	57,830	989.78	58.43	18.45%
Kingswood	128,294	578.10	221.92	6.50%
Leonard Stanley	37,104	668.06	55.54	3.95%
Longney & Epney	5,000	142.97	34.97	23.87%
Minchinhampton	199,653	2,572.66	77.61	82.18%
Miserden	12,057	193.63	62.27	7.99%
Moreton Valence	7,100	84.25	84.27	-3.64%
Nailsworth	435,876	2,161.04	201.70	20.36%
North Nibley	20,500	397.85	51.53	4.90%
Nymphsfield	12,000	168.04	71.41	18.98%
Owlpen	0	21.34	0.00	0.00%
Painswick	136,300	1,803.85	75.56	9.62%
Pitchcombe	6,000	137.20	43.73	38.02%
Randwick & Westrip	17,850	562.41	31.74	-5.17%
Rodborough	117,884	2,005.61	58.78	-0.21%
Slimbridge	70,900	477.23	148.57	7.17%
Standish	15,863	250.11	63.42	0.00%
Stinchcombe	6,380	220.41	28.95	6.44%
Stonehouse	383,870	2,305.75	166.48	6.83%
Stroud	966,355	4,360.88	221.60	11.00%
Uley	33,488	529.81	63.21	38.99%
Upton St Leonards	46,810	1,201.56	38.96	10.55%
Whiteshill & Ruscombe	44,030	475.89	92.52	2.14%
Whitminster	17,800	365.27	48.73	-0.16%
Woodchester	16,590	574.85	28.86	4.76%
Wotton-under-Edge	496,384	2,120.13	234.13	6.83%
Total parishes	5,467,074	47,012.30		
Special Expenses				
Ham and Stone Burial Area	373.00	104.46	3.57	8.53%
Total including special expense	5,467,447			

Appendix J

Table 2: Council Tax Rates 2024/25

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Alderley									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Alderley Parish	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,191.07	1,429.29	1,667.49	1,905.71	2,143.92	2,620.35	3,096.77	3,573.21	4,287.84
Alkington									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Alkington Parish	16.79	20.15	23.50	26.86	30.22	36.93	43.65	50.37	60.44
Total	1,207.86	1,449.44	1,690.99	1,932.57	2,174.14	2,657.28	3,140.42	3,623.58	4,348.28
Arlingham									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Arlingham Parish	11.26	13.51	15.76	18.01	20.26	24.77	29.27	33.77	40.53
Total	1,202.33	1,442.80	1,683.25	1,923.72	2,164.18	2,645.12	3,126.04	3,606.98	4,328.37
Berkeley									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Berkeley Town	95.82	114.98	134.14	153.31	172.47	210.80	249.12	287.45	344.94
Total	1,286.89	1,544.27	1,801.63	2,059.02	2,316.39	2,831.15	3,345.89	3,860.66	4,632.78
Bisley-with-Lypiatt									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Bisley-with-Lypiatt Parish	37.98	45.58	53.17	60.77	68.36	83.56	98.75	113.94	136.73
Total	1,229.05	1,474.87	1,720.66	1,966.48	2,212.28	2,703.91	3,195.52	3,687.15	4,424.57
Brimscombe & Thrupp									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Brimscombe & Thrupp Parish	44.73	53.68	62.63	71.58	80.52	98.42	116.31	134.20	161.05
Total	1,235.80	1,482.97	1,730.12	1,977.29	2,224.44	2,718.77	3,213.08	3,707.41	4,448.89
Brookthorpe-with-Whaddon									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Brookthorpe-with-Whaddon	52.95	63.54	74.13	84.72	95.31	116.49	137.66	158.84	190.61
Total	1,244.02	1,492.83	1,741.62	1,990.43	2,239.23	2,736.84	3,234.43	3,732.05	4,478.45
Cainscross									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Cainscross Parish	82.02	98.42	114.82	131.23	147.63	180.44	213.24	246.05	295.26
Total	1,273.09	1,527.71	1,782.31	2,036.94	2,291.55	2,800.79	3,310.01	3,819.26	4,583.10
Cam									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Cam Parish	52.55	63.06	73.57	84.08	94.59	115.61	136.63	157.66	189.19
Total	1,243.62	1,492.35	1,741.06	1,989.79	2,238.51	2,735.96	3,233.40	3,730.87	4,477.03
Chalford									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Chalford Parish	48.21	57.85	67.49	77.13	86.78	106.06	125.34	144.63	173.55
Total	1,239.28	1,487.14	1,734.98	1,982.84	2,230.70	2,726.41	3,222.11	3,717.84	4,461.39

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Coaley									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Coaley Parish	22.98	27.58	32.17	36.77	41.37	50.56	59.75	68.94	82.73
Total	1,214.05	1,456.87	1,699.66	1,942.48	2,185.29	2,670.91	3,156.52	3,642.15	4,370.57
Cranham									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Cranham Parish	22.01	26.41	30.82	35.22	39.62	48.43	57.23	66.04	79.24
Total	1,213.08	1,455.70	1,698.31	1,940.93	2,183.54	2,668.78	3,154.00	3,639.25	4,367.08
Dursley									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Dursley Town	120.37	144.44	168.52	192.59	216.66	264.81	312.96	361.11	433.33
Total	1,311.44	1,573.73	1,836.01	2,098.30	2,360.58	2,885.16	3,409.73	3,934.32	4,721.17
Eastington									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Eastington Parish	87.40	104.87	122.35	139.83	157.31	192.27	227.23	262.19	314.62
Total	1,278.47	1,534.16	1,789.84	2,045.54	2,301.23	2,812.62	3,324.00	3,835.40	4,602.46
Elmore									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Elmore Parish	14.90	17.88	20.86	23.85	26.83	32.79	38.75	44.71	53.65
Total	1,205.97	1,447.17	1,688.35	1,929.56	2,170.75	2,653.14	3,135.52	3,617.92	4,341.49
Frampton-on-Severn									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Frampton-on-Severn Parish	19.12	22.95	26.77	30.59	34.42	42.07	49.72	57.36	68.84
Total	1,210.19	1,452.24	1,694.26	1,936.30	2,178.34	2,662.42	3,146.49	3,630.57	4,356.68
Fretherne-with-Saul									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Fretherne-with-Saul	33.45	40.14	46.83	53.52	60.21	73.59	86.97	100.36	120.43
Total	1,224.52	1,469.43	1,714.32	1,959.23	2,204.13	2,693.94	3,183.74	3,673.57	4,408.27
Frocester									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Frocester Parish	8.15	9.78	11.41	13.04	14.67	17.93	21.19	24.45	29.34
Total	1,199.22	1,439.07	1,678.90	1,918.75	2,158.59	2,638.28	3,117.96	3,597.66	4,317.18
Great Oldbury									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Great Oldbury Parish	24.84	29.81	34.78	39.75	44.72	54.65	64.59	74.53	89.43
Total	1,215.91	1,459.10	1,702.27	1,945.46	2,188.64	2,675.00	3,161.36	3,647.74	4,377.27
Ham & Stone									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Ham & Stone Parish	17.88	21.46	25.04	28.61	32.19	39.34	46.49	53.65	64.38
Total	1,208.95	1,450.75	1,692.53	1,934.32	2,176.11	2,659.69	3,143.26	3,626.86	4,352.22

Appendix I

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Ham & Stone Burial Area									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Ham & Stone Parish	17.88	21.46	25.04	28.61	32.19	39.34	46.49	53.65	64.38
Ham & Stone Parish Burial Area	1.98	2.38	2.78	3.17	3.57	4.36	5.16	5.95	7.14
Total	1,210.93	1,453.13	1,695.31	1,937.49	2,179.68	2,664.05	3,148.42	3,632.81	4,359.36
Hamfallow									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Hamfallow Parish	43.81	52.58	61.34	70.10	78.87	96.39	113.92	131.44	157.73
Total	1,234.88	1,481.87	1,728.83	1,975.81	2,222.79	2,716.74	3,210.69	3,704.65	4,445.57
Hardwicke									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Hardwicke Parish	21.11	25.33	29.56	33.78	38.00	46.44	54.89	63.33	76.00
Total	1,212.18	1,454.62	1,697.05	1,939.49	2,181.92	2,666.79	3,151.66	3,636.54	4,363.84
Harescombe									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Harescombe Parish	26.74	32.08	37.43	42.78	48.13	58.82	69.51	80.21	96.25
Total	1,217.81	1,461.37	1,704.92	1,948.49	2,192.05	2,679.17	3,166.28	3,653.42	4,384.09
Haresfield									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Haresfield Parish	42.23	50.67	59.12	67.56	76.01	92.90	109.79	126.68	152.01
Total	1,233.30	1,479.96	1,726.61	1,973.27	2,219.93	2,713.25	3,206.56	3,699.89	4,439.85
Hillesley & Tresham									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Hillesley & Tresham Parish	15.98	19.17	22.37	25.57	28.76	35.15	41.55	47.94	57.52
Total	1,207.05	1,448.46	1,689.86	1,931.28	2,172.68	2,655.50	3,138.32	3,621.15	4,345.36
Hinton									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Hinton Parish	65.43	78.52	91.60	104.69	117.77	143.95	170.12	196.29	235.55
Total	1,256.50	1,507.81	1,759.09	2,010.40	2,261.69	2,764.30	3,266.89	3,769.50	4,523.39
Horsley									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Horsley Parish	62.30	74.76	87.21	99.67	112.13	137.05	161.97	186.89	224.27
Total	1,253.37	1,504.05	1,754.70	2,005.38	2,256.05	2,757.40	3,258.74	3,760.10	4,512.11
Hunts Grove									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Hunts Grove Parish	29.45	35.34	41.23	47.12	53.01	64.79	76.57	88.35	106.02
Total	1,220.52	1,464.63	1,708.72	1,952.83	2,196.93	2,685.14	3,173.34	3,661.56	4,393.86
Kings Stanley									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Kings Stanley Parish	32.46	38.95	45.44	51.94	58.43	71.41	84.39	97.38	116.85
Total	1,223.53	1,468.24	1,712.93	1,957.65	2,202.35	2,691.76	3,181.16	3,670.59	4,404.69

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Kingswood									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Kingswood Parish	123.29	147.95	172.61	197.27	221.92	271.24	320.56	369.87	443.85
Total	1,314.36	1,577.24	1,840.10	2,102.98	2,365.84	2,891.59	3,417.33	3,943.08	4,731.69
Leonard Stanley									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Leonard Stanley Parish	30.86	37.03	43.20	49.37	55.54	67.88	80.22	92.57	111.08
Total	1,221.93	1,466.32	1,710.69	1,955.08	2,199.46	2,688.23	3,176.99	3,665.78	4,398.92
Longney & Epney									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Longney & Epney Parish	19.43	23.31	27.20	31.09	34.97	42.74	50.52	58.29	69.94
Total	1,210.50	1,452.60	1,694.69	1,936.80	2,178.89	2,663.09	3,147.29	3,631.50	4,357.78
Minchinhampton									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Minchinhampton Parish	43.11	51.74	60.36	68.98	77.61	94.85	112.10	129.34	155.21
Total	1,234.18	1,481.03	1,727.85	1,974.69	2,221.53	2,715.20	3,208.87	3,702.55	4,443.05
Miserden									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Miserden Parish	34.59	41.51	48.43	55.35	62.27	76.11	89.94	103.78	124.54
Total	1,225.66	1,470.80	1,715.92	1,961.06	2,206.19	2,696.46	3,186.71	3,676.99	4,412.38
Moreton Valence									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Moreton Valence Parish	46.82	56.18	65.55	74.91	84.27	103.00	121.73	140.45	168.55
Total	1,237.89	1,485.47	1,733.04	1,980.62	2,228.19	2,723.35	3,218.50	3,713.66	4,456.39
Nailsworth									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Nailsworth Parish	112.05	134.46	156.88	179.29	201.70	246.52	291.34	336.16	403.39
Total	1,303.12	1,563.75	1,824.37	2,085.00	2,345.62	2,866.87	3,388.11	3,909.37	4,691.23
North Nibley									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
North Nibley Parish	28.63	34.35	40.08	45.80	51.53	62.98	74.43	85.88	103.05
Total	1,219.70	1,463.64	1,707.57	1,951.51	2,195.45	2,683.33	3,171.20	3,659.09	4,390.89
Nymphsfield									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Nymphsfield Parish	39.67	47.61	55.54	63.48	71.41	87.28	103.15	119.02	142.82
Total	1,230.74	1,476.90	1,723.03	1,969.19	2,215.33	2,707.63	3,199.92	3,692.23	4,430.66
Owlpen									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Owlpen Parish	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,191.07	1,429.29	1,667.49	1,905.71	2,143.92	2,620.35	3,096.77	3,573.21	4,287.84

Appendix I

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Painswick									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Painswick Parish	41.98	50.37	58.77	67.16	75.56	92.35	109.14	125.93	151.12
Total	1,233.05	1,479.66	1,726.26	1,972.87	2,219.48	2,712.70	3,205.91	3,699.14	4,438.96
Pitchcombe									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Pitchcombe Parish	24.30	29.15	34.01	38.87	43.73	53.45	63.17	72.89	87.46
Total	1,215.37	1,458.44	1,701.50	1,944.58	2,187.65	2,673.80	3,159.94	3,646.10	4,375.30
Randwick & Westrip									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Randwick and Westrip Parish	17.63	21.16	24.69	28.21	31.74	38.79	45.84	52.90	63.48
Total	1,208.70	1,450.45	1,692.18	1,933.92	2,175.66	2,659.14	3,142.61	3,626.11	4,351.32
Rodborough									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Rodborough Parish	32.65	39.18	45.72	52.25	58.78	71.84	84.90	97.96	117.55
Total	1,223.72	1,468.47	1,713.21	1,957.96	2,202.70	2,692.19	3,181.67	3,671.17	4,405.39
Slimbridge									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Slimbridge Parish	82.54	99.04	115.55	132.06	148.57	181.58	214.59	247.61	297.13
Total	1,273.61	1,528.33	1,783.04	2,037.77	2,292.49	2,801.93	3,311.36	3,820.82	4,584.97
Standish									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Standish Parish	35.23	42.28	49.33	56.38	63.42	77.52	91.61	105.70	126.84
Total	1,226.30	1,471.57	1,716.82	1,962.09	2,207.34	2,697.87	3,188.38	3,678.91	4,414.68
Stinchcombe									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Stinchcombe Parish	16.08	19.30	22.51	25.73	28.95	35.38	41.81	48.24	57.89
Total	1,207.15	1,448.59	1,690.00	1,931.44	2,172.87	2,655.73	3,138.58	3,621.45	4,345.73
Stonehouse									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Stonehouse Town	92.49	110.99	129.49	147.99	166.48	203.48	240.48	277.47	332.97
Total	1,283.56	1,540.28	1,796.98	2,053.70	2,310.40	2,823.83	3,337.25	3,850.68	4,620.81
Stroud									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Stroud Town	123.11	147.73	172.35	196.97	221.60	270.84	320.08	369.33	443.19
Total	1,314.18	1,577.02	1,839.84	2,102.68	2,365.52	2,891.19	3,416.85	3,942.54	4,731.03
Uley									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Uley Parish	35.12	42.14	49.16	56.18	63.21	77.25	91.30	105.35	126.42
Total	1,226.19	1,471.43	1,716.65	1,961.89	2,207.13	2,697.60	3,188.07	3,678.56	4,414.26

Part of the Council's area	Disr A (£)	Band A (£)	Band B (£)	Band C (£)	Band D (£)	Band E (£)	Band F (£)	Band G (£)	Band H (£)
Upton St. Leonards									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Upton St. Leonards Parish	21.64	25.97	30.30	34.63	38.96	47.61	56.27	64.93	77.92
Total	1,212.71	1,455.26	1,697.79	1,940.34	2,182.88	2,667.96	3,153.04	3,638.14	4,365.76
Whiteshill & Ruscombe									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Whiteshill & Ruscombe Parish	51.40	61.68	71.96	82.24	92.52	113.08	133.64	154.20	185.04
Total	1,242.47	1,490.97	1,739.45	1,987.95	2,236.44	2,733.43	3,230.41	3,727.41	4,472.88
Whitminster									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Whitminster Parish	27.07	32.49	37.90	43.32	48.73	59.56	70.39	81.22	97.46
Total	1,218.14	1,461.78	1,705.39	1,949.03	2,192.65	2,679.91	3,167.16	3,654.43	4,385.30
Woodchester									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Woodchester Parish	16.03	19.24	22.45	25.65	28.86	35.27	41.69	48.10	57.72
Total	1,207.10	1,448.53	1,689.94	1,931.36	2,172.78	2,655.62	3,138.46	3,621.31	4,345.56
Wotton-under-Edge									
Stroud District	131.12	157.35	183.57	209.80	236.02	288.47	340.92	393.37	472.04
Gloucestershire County	888.79	1,066.55	1,244.30	1,422.06	1,599.82	1,955.34	2,310.85	2,666.37	3,199.64
Gloucestershire Police	171.16	205.39	239.62	273.85	308.08	376.54	445.00	513.47	616.16
Wotton-under-Edge Parish	130.07	156.09	182.10	208.11	234.13	286.16	338.19	390.22	468.26
Total	1,321.14	1,585.38	1,849.59	2,113.82	2,378.05	2,906.51	3,434.96	3,963.43	4,756.10

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STROUD DISTRICT COUNCIL

COUNCIL

THURSDAY 22 FEBRUARY 2024

Report Title	Housing Revenue Account – Revised 2023/24 And Original 2024/25 and Housing Revenue Account (HRA) Medium Term Financial Plan 2023/24 – 2027/28			
Purpose of Report	To present to the committee the Housing Revenue Account revised budget estimates for 2023/24 and the original estimates for 2024/25			
Decision(s)	<p>Council RESOLVES that:</p> <p>a) The revised HRA revenue budget for 2023/24 and original budget 2024/25 are approved</p> <p>b) The movement to and from HRA balances and capital reserves as detailed in Appendix B and section 9 are approved</p> <p>c) That from 1 April 2024:</p> <ul style="list-style-type: none"> i. Social rents and affordable rents are increased by 7.7%, in line with national rent guidance ii. Garage rents are increased by 7.7% iii. Landlord service charges are increased by 7.7%, except Independent Living Scheme charges and district heating charges which are increased as set out in Appendix A iv. Shared ownership rents are increased as set out in each lease <p>d) That the HRA Capital Programme for 2023/24 to 2027/28, as detailed in Appendix C, be included in the Council’s Capital Programme.</p> <p>e) That rents for new tenancies in dwellings with energy ratings of SAP A are charged at 105% of formula rent for social housing or 80% of market rents for Affordable Rented properties, where allowable.</p> <p>As recommended by the Strategy and Resources Committee</p>			
Consultation & Feedback	Budget holders and senior managers Member briefing			
Report Author	Lucy Clothier, Accountancy Manager Tel: 01453 754343 Email: lucy.clothier@stroud.gov.uk Jon Coldridge, Principal Accountant Tel: 01453 744030 Email: jon.coldridge@stroud.gov.uk			
Options	<p>Recommend to Council:</p> <p>a) Reduced or increased capital or revenue expenditure</p> <p>b) Reduced dwelling rents</p> <p>c) Reduced or increased landlord service charges and garage rents</p> <p>d) Not charge higher rents in energy efficient A rated properties or charge higher rents at a lower EPC rating</p>			
Background Papers	None			
Appendices	A – HRA rents and service charges B – HRA MTFP C – HRA Capital Programme and funding			
Implications (further details - end of report)	Financial	Legal	Equality	Environmental
	No	No	No	No

1. Background

- 1.1 The Budget Strategy report to Strategy and Resources Committee in October 2023 set out the way in which the Council would approach setting budgets for the forthcoming financial year.
- 1.1 The Committee's service revenue budgets have been prepared in accordance with the budget framework set out in the Budget Strategy report. They are presented in draft format and are subject to further change as the budget setting process progresses. Any subsequent changes will be included in the MTFP report to Council.
- 1.2 **It would be helpful where members have questions on matters of detail if they could be referred to the report author or the appropriate service manager before the meeting.**

2. Summary

- 2.1 This report sets out the revised budgets for 2023/24 and the proposed base budgets for 2024/25 for the Housing Revenue Account (HRA), as recommended by Housing Committee at their meeting on 5 December 2023.
- 2.2 Housing Revenue Account
- 2.3 A revised budget for 2023/24 to take into account the pay award in 2023/24 includes a transfer from HRA general reserves of £1.689m. A transfer from general reserves of £0.648m will be needed to fund the proposed budget for 2024/25.
- 2.4 It is proposed that weekly rents increase by 7.7% in line with national rent guidance limits. Service charges for Independent Living and district heating systems are proposed at amounts appropriate for each individual scheme, with other charges and garage rents to increase by 7% in line with rents.
- 2.5 The revised capital programme for 2023/24 is £21.620m, with a proposed base budget in 2024/25 of £18.310m.
- 2.6 Due to continuing pressure on costs and previously capped levels of income, the current financial position of the HRA is not sustainable, with significant savings needed to be found to bridge the gap between expenditure and income.
- 2.7 A balanced budget can be maintained for 2024/25, and the Strategic Director of Communities and Strategic Head of Housing will lead a full review of the service, in consultation with members and tenants, in order to find a long term solution.
- 2.8 Changes from budget proposed by Housing Committee in December 2023
- 2.9 There are no changes to the overall budget from those proposed by Housing Committee. There are two movements included within this report. One is subject to approval by Housing Committee in February 2024.
- 2.10 Staffing restructure – there has been a staffing restructure which comes into effect from 1 March 2024. This has led to some movement of staffing budget between Repairs and Maintenance (Property Care) and Supervision and Management of £106k.
- 2.11 District Heating and Independent Living Service Charges – a paper is being presented at Housing Committee on 6 February setting out a proposed change in service charges for District Heating systems in five Independent Living scheme, with an offsetting change to the Independent Living Service Charge. This is to better reflect the split of heating between the communal areas and tenant's homes. Further detail is included in paras 4.17-4.19.

3. Housing Revenue Account (HRA)

- 3.1 The HRA base budget for 2023/24 included a transfer from HRA general reserves of £1.814m. The proposed revised budget for 2023/24 has a transfer from general reserves of £1.869m with additional budget requirement of £55k identified for the 2023/24 pay award which was higher than was included in the base budget.
- 3.2 The base budget for 2024/25 has expenditure of £29.469m funded by income of £27.630m and a transfer from earmarked reserves of £1.190m, leaving a transfer from general reserves required of £0.648m.
- 3.3 Although this is a much improved position for 2024/25 from previous estimates, it does not change the long term position of the HRA significantly.
- 3.4 Table 1 shows a summary of the budget changes from 2023/24 to 2024/25. It should be noted that some of these changes were previously planned and so do not represent a significant change from the long term position. There are, however, some inflationary pressures that do affect the long term position.
- 3.5 Further detail on the changes is included in the sections after the table. The impact of these changes on the MTFP is shown in section 9.

Table 1 – Summary of HRA Budget Changes

HRA Budget Setting 2024/25	Para	Budget Changes	Budget Changes
Transfer to reserves 2023/24 - base			1,814
Pay Award Adjustments 2023/24			54
Transfer to reserves 2023/24 - revised			1,868
Rents and service charges	4	(1,360)	
Pay and Price inflation:			
Contract Inflation	5.2	200	
Utilities	5.3	(509)	
Pay Inflation	5.1	312	
Service changes:			
Tenant Support Fund	6.2	(50)	
Property Care	6.3	112	
Supervision and Management	6.3	109	
Systems	6.4	169	
Counter Fraud	6.5	30	
Housing Regulator	6.6	30	
Central changes:			
Investment income	7.1	(50)	
Contribution to Independent Living Modernisation	7.2	60	
Provision for repaying debt	7.3	19	
Contribution to capital spend	7.4	(139)	
Support Service Charges	7.5	(147)	
Other minor changes (net)		(6)	
Total changes			(1,220)
Transfer from reserves 2024/25			648

4. Proposed Rents and Service Charges 2024/25

- 4.1 Rents and service charges provide the funding for all services provided within the landlord service, including tenancy management and the maintenance of the housing.
- 4.2 Appendix A sets out the proposed changes to in rents and charges for the HRA.
- 4.3 Dwelling rents
- 4.4 Following a cap on rents from April 2023, there is no proposed cap for April 2024 and rents are permitted to increase by Consumer Price Index (CPI) +1%. CPI for September 2023 was 6.7%, and so rent increases of 7.7% (6.7% + 1%) are included from April 2024.
- 4.5 A 7.7% increase would increase the average weekly rent from £95.28pw to £102.62pw, an increase of £7.34pw.
- 4.6 On becoming vacant, dwellings at social rent are being relet at the Formula Rent (also known as Target Rent), a national rent calculation for social housing which is designed to give fair and consistent rents across all local authority and housing association stock.
- 4.7 Currently only 6% of tenants have rents equivalent to the Formula Rent, with 94% with rents lower than Formula Rent. This is a significant decrease from 2022 (in which approximately 64% of rents were at Formula Rent) due to the cap put in place for existing tenants for 2023/24. The average social rent is £5.30 per week lower than Formula (average Formula rents will be £106.29 per week and average social rents based on the above uplifts would be £100.99 per week). This equates to reduced income of approximately £1.3m per year which is a significant financial pressure for the HRA.
- 4.8 In light of the overall financial position of the HRA, alongside the cost of the extensive energy efficiency works programme, it is proposed that rents in very highly energy efficient properties are slightly higher to recover a small proportion of the cost. For social rented properties, there is flexibility for rents can be charged at up to 105% of Formula Rent (or 110% in supported housing). For Affordable Rented housing rents have been capped at the Local Housing Allowance (LHA) rates, which do not currently reflect the cost of housing in Stroud District, but could be charged at up to 80% of market rents. For both social and affordable homes this would still represent a considerable reduction when compared to market rents, and would only be charged in properties where the higher energy efficiency means that running costs of the home for tenants of those properties should be lower than elsewhere in our stock.
- 4.9 It is therefore proposed that rents for new tenancies in properties which are A rated or above would be charged at 105% of Formula Rent for social rented properties, or full Affordable Rents (80% of market rents including all service charges), subject to there being no restrictions from external funding eg Homes England restrictions.
- 4.10 There are currently 55 properties in our stock which are EPC A rated (92+ SAP points) which includes the new builds at Ringfield Close, Broadfield Road and Summersfield Road. There are also some retrofitted properties including those at Hamfallow Court. Members could choose to extend this to properties that are B rated. There are a further 241 properties that meet this criteria.
- 4.11 Shared ownership rents
- 4.12 Shared ownership rents will increase by the inflationary uplifts set out in each lease. These are set at Retail Price Index (RPI) +0.5%. Many of the leases are set using September RPI, which was 8.9% and would lead to rent increases of 9.4%.
- 4.13 District Heating charges
- 4.14 There are five Independent Living schemes which have district heating systems, where a central boiler provides heat and hot water for all of the residential units and the communal area. In this instance Stroud District Council pays for the gas and recharges the cost to the tenants.

- 4.15 Due to increases in gas costs the charges to tenants were increased significantly from April 2023 to partially offset the cost. Charges to tenants were reduced from August 2023, due to a reduction in the residential gas cap – which although doesn't impact on the price paid by SDC, was a commitment made that tenant charges would be capped at this price and the additional cost subsidised by the HRA.
- 4.16 This residential cap subsidy is expected to extend into 2024/25, although a reduction in gas prices reduces this subsidy to approximately £52k for the year, based on a current estimate of gas prices from April 2024.
- 4.17 A paper is being presented to Housing Committee on 6 February 2024 setting out changes from the December budget setting paper. It sets out a redistribution of gas charges for heating and hot water in tenant's homes, and those used for communal areas. This would amend the charges for both district heating and the Independent Living service charges, but would leave the overall charge the same (in all but Dryleaze House where there are tenants who have access to the communal areas, but are not on the district heating network).
- 4.18 It is important that these charges are kept in line with the estimated usage as the charges for the communal areas are eligible for Universal Credit and Housing Benefit, whereas the gas used in the home is not.
- 4.19 This paper includes the changes proposed at Housing Committee, but if Housing Committee does not approve of these changes, the charges presented to Council will include the original charges. There is no change to the budget due to these amendments.
- 4.20 The revised charges, which average £14.27 per week (down from £18.49 per week from August 2023, a reduction of 22.9% - of which 10.9% reflects the movement within service charges) also continue to be based on a reduced usage of gas as set out in last year. A reduction in usage has been seen in the first half of the year, but the true position won't be known until after the higher usage period over winter.
- 4.21 Any changes in gas prices or energy usage – either up or down – will be reviewed during the year, and if necessary, a revised charge could be applied in year.
- 4.22 Independent Living Scheme charges
- 4.23 The cost of providing services in Independent Living has been recalculated and has been affected mostly by staffing costs (from the pay award for 2023/24 and 2024/25) and also electricity cost and usage. 2023/24 charges included an element of subsidy due to the cost of electricity, but this has dropped out this year.
- 4.24 Electricity cost has been reset for each individual scheme based on usage over the last year. This has led to a some variability in cost for different schemes, with some seeing an increase and some seeing a decrease. Where costs has risen significantly it is proposed that the increase is capped at 10% from 2023/24 charges, to limit increases for those tenants.
- 4.25 Independent Living Scheme charges are eligible for Housing Benefit and Universal Credit. In line with previous years it is proposed that tenants on protected service charges (where the tenancy started before April 2020) are increased by the average uplift across all schemes of 3.5%.
- 4.26 Amendments have been made to the five schemes with a district heating system to reflect the change in apportionment between communal areas and tenant's homes, as set out in paras 4.17-4.19.
- 4.27 A full list of HRA charges is included in Appendix A.
- 4.28 Garage rents and service charges
- 4.29 It is proposed that garage rents and all other service charges increase by 7.7% in line with rents. A review of service charges is underway and should any changes be proposed for 2024/25, an additional paper will be presented to Housing Committee in February 2024.

5. Pay and Price Inflation

- 5.1 There has also been an adjustment to the 2023/24 budget for the pay award which has been agreed at £1,925 or 3.88%, whichever is higher, an average increase of 5.6% (which is more than the 5% included within the base budget). An equivalent uplift has been included for 2024/25, with future increases at 3% for two years, then 2% ongoing.
- 5.2 Non pay contract inflation has been included at 5% other than repairs and maintenance contracts, which have been included at 6% and Ubico which has an adjustment linked to the local government pay award.
- 5.3 The cost of gas and electricity has reduced significantly from those experienced in late 2022/23 and have been included at an expected contract price from April 2024.

6. Service Changes

- 6.1 There are a number of changes to the service budgets for 2023/24.
- 6.2 Tenant Support Fund – The Tenant Support Fund was introduced in the 2023/24 budget (as recommended by Housing Committee in December 2022). The report set out that the initial allocation of £200k would reduce to nil over a period of four years, with a planned reduction of £50k per annum. The annual amount and the length of the fund will be reviewed during 2024/25 to ensure the maximum benefit is gained from the pot for tenants and the HRA.
- 6.3 Property Care and Supervision and Management – The additional budget request relates to the cost of providing the current service, this incorporates legislative changes and best practise since the initial business case was produced in 2019. The Department for Levelling up Homes and Communities (DLUHC) is in consultation within the sector on proposed changes particularly around damp and mould and compliance. The budget request incorporates changes of legislation that have been imposed already such as Carbon monoxide alarms.

In order to prepare for the anticipated changes the budget request incorporates best practise alongside the existing service. Some examples include moving towards LD2 electrical upgrades to smoke alarms in domestic dwellings, additional work required to existing servicing regimes such as water quality testing for gas servicing and installation work and reinforced landlord responsibilities of damp and mould incorporating additional ventilation upgrades as well as treatments of the mould itself.

Other impacts that are included in the requested budget is the inhouse delivery of the electrical contract, annual servicing of heat pumps with associated remedial works and a increase in costs within the sector not only on the materials but also labour when support is required through a subcontractor.

The budget presented to Housing Committee included a total increase of £221k against Property Care. Following a restructure which comes into effect on 1 March 2024 this has been split between Property Care and Supervision and Management. The change in Supervision and Management largely relates to the Quality Assurance Team, with a smaller addition to Tenancy Management.

- 6.4 Systems – Much of this cost is part of the planned upgrade to the housing management system (NEC) which is being implemented over the next 2 years. There are some additional costs (£60k) where two legacy systems are being kept for longer than originally planned during the implementation. These costs are all fixed term during the implementation and will not form part of the ongoing budget.
- 6.5 Counter Fraud – This is in relation to counter fraud and enforcement work done by the CFEU, working in partnership with councils across Gloucestershire, social housing providers and organisations to detect and prevent fraud and loss. The capacity for Counter Fraud Work and Enforcement work is increasing in 2024/25 and although this will bring significant benefits to the Council an upfront cost is created which must be budgeted for.

- 6.6 Housing regulator – From April 2024 local authorities landlords will join housing associations and be regulated by the Regulator of Social Housing. This coincides with increased regulation and new rules for protecting tenants set out in the Social Housing (Regulation) Act. An annual fee of £30k payable to the Regulator is included in the budget.
- 6.7 The Social Housing (Regulation) Act lays the foundations for changes to how social housing is managed. Many of the provisions in the Act are in response to the tragedies of the 2017 Grenfell Tower fire and the death of two year old Awaab Ishak in 2020 who died from exposure to severe mould. The Act includes increased regulation of social landlords and new rules for protecting tenants from serious hazards in their homes. The Act gives the Social Housing Regulator greater powers, including the power to impose unlimited fines.
- 6.8 The Social Housing Regulator had previously only been able to use its powers where it had reasonable grounds to suspect that a social landlord has breached the consumer standards and this breach had or could cause, serious detriment to a tenant. The Act removes this 'serious detriment' test and allows the Regulator to act before people are put at risk. This will include routine inspections of local authority housing providers. Whilst full detail of these inspections has yet to be confirmed, it is anticipated that these will be Ofsted style, where the Council must be able to evidence and demonstrate that it is compliant with the code.
- 6.9 Where a social housing provider is non-compliant they may be put under notice by the regulator and require the implementation of an improvement plan. All social housing providers are required to submit annual tenant satisfaction measures (TSMs). The first collection is in April 2024 covering the 2023/24 reporting period. The TSMs are made up of 22 measures. 12 of which are collected from tenant perception surveys and focus on satisfaction. The remaining 10 are generated from the Councils management information.
- 6.10 Any additional costs identified during the self assessment or regulator inspections will be reported to Housing Committee when known.

7. Central Changes

- 7.1 Investment income - interest received on HRA balances is expected to increase despite reducing levels of reserves, due to interest rates which currently remain high.
- 7.2 Provision for repayment of debt – the HRA is due to increase by £19k. This is in line with the proposal agreed by Housing Committee to repay the existing borrowing (predominantly the self financing debt) over 60 years.
- 7.3 Revenue cost of the capital programme – the amount put aside from revenue contributions towards capital spend has reduced by £139k for 2024/25. This excludes the Independent Living Modernisation Programme which is funded from an earmarked reserve and so has a net nil impact on the HRA revenue position.
- 7.4 Support Service Charges from the General Fund - There is a decrease of £147k in the support service charges from the General Fund to the HRA.

8. Earmarked Reserves

- 8.1 The following table sets out the planned transfers to and from earmarked reserves in 2023/24 and 2024/25.
- 8.2 The Independent Living Modernisation programme and provision for repayment of borrowing are budgeted to continue as proposed.

Table 2 – Summary of HRA Earmarked Reserve Transfers

	2023/24				2024/25			
	Opening Balance	Transfers in	Transfers out	Closing Balance	Opening Balance	Transfers in	Transfers out	Closing Balance
	£k	£k	£k	£k	£k	£k	£k	£k
Independent Living Modernisation	3,194	1,000	(1,041)	3,153	3,153	1,060	(2,197)	2,016
Transformation	248	0	(53)	195	195	0	(53)	142
HRA General Contingency	100	0	0	100	100	0	0	100
Staffing	168	0	0	168	168	0	0	168
Provision for repayment of debt	2,896	1,026	0	3,922	3,922	1,045	0	4,967
Retrofit	168	0	0	168	168	0	0	168
Carry forwards	332	0	(332)	0	0	0	0	0
2022/23 Underspend	330	0	(330)	0	0	0	0	0
Total Earmarked Reserves	7,436	2,026	(1,754)	7,706	7,706	2,106	(2,250)	7,561

9. HRA Medium Term Financial Plan (MTFP) and 30 Year Position

Current Position and Outlook

- 9.1 The social housing sector is facing increasing demands and pressures. In addition to the Social Housing (Regulation) Act 2023 receiving royal ascent in July 2023 and leading to an overhaul of the social housing sector, as set out in para 6.6, the sector has seen major scrutiny on several key areas, including damp and mould, increased exposure to disrepair and compensation claims and increased Social Housing Ombudsman scrutiny. The sector expects further change and challenge as the Social Housing (Regulation) Act is implemented and the anticipated updated Decent Homes Standard. This is governments set of required standards for conditions of all social homes. Whilst the review of these standards is ongoing, it is unknown what impact these reviewed standards may have on the Council or the financial position of the HRA.
- 9.2 Over the last year work has commenced to position the service in the best place to start implementing changes. A number of projects have been initiated to ensure the Council are compliant with changes to regulation and the changing demands of the sector. For example, a project group has been formed to review our response to damp and mould. Damp and Mould has been presented to this Committee on multiple occasions over the last 6 months, including the approval of a new Damp & Mould Policy. The Council are taking our responsibilities towards these important areas seriously and have improved service delivery as a result.
- 9.3 The Social Housing (Regulation) Act completely changes the landscape of how local authority housing providers are regulated. This is a major shift, with huge ramifications for how we deliver our services. We have initiated a project group to focus on the new regulations, to undertake a self-assessment to assess where we are currently compared with the regulators consumer standards and changes introduced by the new Act. The project group will initiate required changes as a result. Positive steps to prepare for the changes have already been taken, for example, during the recent Council Plan refresh, we have included a new action CW2.7 “Ensure our Council Homes meet legislative and regulatory compliance standards”. This ensures that several of the 10 council management information TSMs are presented to Housing Committee as part of the quarterly performance monitoring report. This ensures that Housing Committee have oversight, governance and accountability

of how the housing team are performing against these vital compliance areas that are designed to keep residents safe.

- 9.4 In addition, an internal officers Housing Oversight Board has been established. This board is designed to oversee housing projects within SDC, be accountable and to ensure a professional housing service is delivered. The board will help in identifying barriers and enablers to assist in ensuring project objectives and outcomes are achieved.
- 9.5 An internal change to prepare for the new regulations has been started through a review of the staffing structure within the Tenancy Management functions. This review has been carried out and as a result proposals for a new structure have been put to staff during a period of consultation. The focus of this review is service improvement, to ensure that the ongoing staffing costs of providing the service are budgeted appropriately, to improve the customer experience, ensure staff and resources are appropriately aligned and to ensure we are ready to respond to the emerging changes in the sector.
- 9.6 The proposed service review has a focus on the 12 tenant perception TSMs. The TSM will gather data on whether tenants are satisfied that the landlord listens to them and acts upon their views, that the landlord keeps them informed about things that matter to them and whether they feel the landlord treats them with respect. As a result, the service review enhances provision for tenant engagement, participation and consultation. We are aware that we need to engage with our residents differently and this team will ensure that we are supporting our residents, giving them a voice in things that matter to them and ensuring that our service delivers for them. In addition, the TSMs gather satisfaction with our approach to handling antisocial behaviour and if we make a positive contribution to neighbourhoods. The proposed structure retains a dedicated ASB & Enforcement officer to respond to concerns and work with the wider Council as part of our One Council ethos to ensure that issues identified are taken seriously. Consultation for this review is ongoing with a view to implementing positive change in the near future.
- 9.7 The housing team are committed to providing an excellent service to our tenants and have sharp focus on the 12 tenant perception TSMs. The team understand the value of pets to our residents and the importance of responsible pet ownership. Combining the two resulted in being awarded the RSPCA the PawPrints Bronze award earlier this year. The introduction of the Tenant Support Fund, para 8.2, will give protection to tenants facing financial hardship and the provision of our “love where you live” events have led to positive outcomes for tenants.
- 9.8 There is a drive and commitment from the Council to successfully achieve these positive outcomes but it needs to be recognised that there is a huge task ahead of us to ensure that we’re ready for the new regulatory regime from April 2024, whilst also having a clear understanding of the financial pressures facing the Council.

Financial Position

- 9.9 The following table sets out the forecast position of HRA reserves, if expenditure and income continue as they are.

Table 3 – HRA Medium Term Financial Plan Summary

	2023/24 Budget £000s	2024/25 Forecast £000s	2025/26 Forecast £000s	2026/27 Forecast £000s	2027/28 Forecast £000s
Income	(26,230)	(27,630)	(28,615)	(29,343)	(29,905)
Expenditure	13,073	13,398	13,601	13,303	13,390
Support service charges from the GF	2,650	2,503	2,578	2,614	2,666
Other income and expenditure	12,702	13,567	18,279	17,568	16,570
Total Housing Revenue Account	2,195	1,838	5,844	4,142	2,722
Transfers to/(from) earmarked reserves	(326)	(1,190)	(1,541)	(480)	0
Transfers to/(from) general reserves	(1,869)	(648)	(4,303)	(3,662)	(2,722)
Total Housing Revenue Account	0	0	0	0	0
General Reserves					
Opening balance	4,118	2,592	1,944	(2,359)	(6,021)
Transfers to/(from)	(1,869)	(648)	(4,303)	(3,662)	(2,722)
Forecast HRA underspend 2023/24	343				
Closing Balance	2,592	1,944	(2,359)	(6,021)	(8,742)

9.10 A full breakdown of the MTFP can be found in Appendix B.

9.11 The Budget Setting report for 2023/24 (Housing Committee December 2022) set out that the financial position of the HRA is under pressure, and that changes would need to be implemented in order to resolve this.

9.12 The table shows that a balanced budget can be set for 2024/25, remaining in line with minimum recommended balances (£1.6m), which gives a buffer should any significant event happen. This is an improved position from the forecast in December 2022, where it was not expected that minimum recommended balances would be met. However, from 2025/26 this is no longer possible, and the cost of providing these services exceeds the available resource. This position is not legally possible and measures will need to be put in place before April 2025 to prevent this from happening.

9.13 There are things that can be put in place to temporarily prevent this problem such as additional borrowing to fund the capital programme, delaying the repayment of borrowing, and repurposing earmarked reserves and capital receipts but these would not address the long term financial position.

9.14 The steep decline in reserves can largely be attributed to a combination in the increase in the cost of maintenance and major works, including the energy efficiency works, alongside capped increases in income.

9.15 As the cost of major works has risen beyond the capital funding (plus the borrowing already approved for the programme), additional funding is required from revenue. This is included in the 'Other income and expenditure' table above. These costs are not currently supportable from the rental income and expected external grant income.

9.16 Rental income, where reduced by 1% for four years from 2016/17 to 2021/20 and capped at 7% in 2023/24, has fallen below inflation and so is not able to support the same level of expenditure as it would have been able to. The current 10 year rent agreement of CPI+1% increases ends in 2024/25. It is not currently known what rent increases will be allowable from April 2025. The MTFP currently includes increases of CPI only and any agreement in excess of this would benefit the MTFP and long term position. Each increase of 0.5% would increase the rental income by approximately £127k pa.

- 9.17 As set out in paragraph 6.7, social rents are currently largely below Formula Rent (which is the national calculation used for social rents). The income lost is in the region of £1.3m per year. It is possible that rent convergence, which aims to increase rents to Formula Rent in a gradual way, could be included in a rent settlement, but this is not yet known. This would considerably help towards funding the cost of maintaining and managing the properties, but would be a gradual increase in income.
- 9.18 Even if income were to increase from current assumptions over the longer term it will be necessary to implement changes to maintain the short term financial position. It should be expected that although any impact on tenants would be considered and minimised where possible, it is likely that service delivery could be affected in order to balance the position.
- 9.19 In order to ensure a financially sustainable HRA, areas of consideration will continue to include:
- Reviewing the level of capital works, including major works such as kitchens and bathrooms, as well as the retrofit programme
 - Reviewing revenue repairs, cyclical works, and the lettable standard for void properties
 - Establishing the level of service offered to tenants through the Tenancy Management and Income teams, and charging the full cost of additional services where appropriate
 - Maximising grant and other income, especially for the retrofit programme
 - Reviewing the repayment of borrowing.
- 9.20 In order to ensure ongoing Member involvement, two papers will be reported to Housing Committee over the next year, prior to the budget setting paper for 2025/26 in December. These will give an update on position of the service and set out any options for Members to consider. There will also be monthly updates to the chair and vice chair of Housing Committee.

10. Borrowing

- 10.1 The HRA currently has borrowing of £108.233m, of which £97.717m is externally borrowed (from the Public Works Loans Board) and £10.516m is internally borrowed (ie reducing the reserves held by the HRA).
- 10.2 Additional borrowing of £19.974m is planned for the existing New Homes and Development Programme 2023/24 – 2027/28.
- 10.3 Borrowing of £17.106m is planned for the energy efficiency works programme, as has been previously reported.

11. Material Assumptions Made in the HRA MTFP

- 11.1 The MTFP forecast is made under a number of assumptions. The key assumptions of note are summarised below:
- Rents to rise by CPI +1% for 2024/25, and then reduce to CPI only increases. More information about future rent increases is included from paragraph 9.16 and 12.2.
 - Void levels of 2% in general needs and 5% in Independent Living
 - Inflation of 3% for 2025/26 and 2026/27 and 2% thereafter
 - 25 Right to Buy sales a year have been assumed in terms of rent loss
 - Major works have been included on a standard replacement basis, plus the retrofit programme approved by Housing Committee in September 2021.
 - The existing borrowing held (primarily self financing debt) is to be repaid (through an annual provision made) over 60 years, with the new retrofit borrowing and new build and development borrowing to be repaid over 30/45 years.

12. Risks and Uncertainties

12.1 The HRA still faces a number of risks and uncertainties over the medium to long term. These include:

12.2 Rent uplifts – as included in para 11.16 the rent regulations, which set out allowable rent increases, from April 2025 are not yet known. Any agreement over CPI only would be beneficial to the long term financial position.

12.3 Inflation – if the cost of works continues to rise at a higher rate than the inflationary uplift on rents and charges, this could further affect the funding available to run the service and deliver works on the properties.

12.4 Right to Buy Receipts – there is a risk that the development programme could slip, or some schemes may not be possible to deliver. Therefore, because of changes to timing, receipts could need to be repaid. This risk has reduced following a change in the retention agreement, allowing a longer period to use Right to Buy receipts.

There is also a potential risk that the receipts may not be sufficient to fund the capital programme over the longer term. If this were to happen, alternative funding would need to be found. This could include Homes England grant funding.

12.5 Interest Rates - the HRA is largely sheltered from increases in interest rates in the short term as all of the current borrowing is at fixed interest rates. As loans become repayable, advice will be sought from our treasury advisors on the most advantageous approach to refinancing.

As new borrowing is taken out for the new homes programme and for the energy efficiency programme, the HRA will be subject to the market rates at the time of borrowing.

Investment income is directly linked to interest rates on balances held. Lower interest rates would reduce the investment income, higher interest rates would increase the amount the HRA receives on reserve balances.

12.6 Legislative changes – a number of legislative changes are expected in social housing over the coming years including in compliance, electrical testing and the decent homes standard. The actual changes are not yet known and so cannot be fully planned, but the service is starting to gear up where possible. It is likely that additional resource will be needed in order to comply with the changes.

12.7 Stock Condition – the information held on the condition of the stock continues to grow, with data being collected regularly. As more data is collected, the longer term forecasts are revised and could mean that more, or less, spend is required compared to the current forecast.

12.8 Staffing – the ability to attract and retain staff, especially in specialist areas such as development, repairs and maintenance and tenancy management, is extremely important. Any significant gaps could result in a reduced service to tenants, and/or a financial pressure in recruiting agency staff.

12.9 Internal Council Changes – any major changes to the Council could impact on the HRA medium/long term position. This could include benefits in reduced HRA contributions as well as pressures from higher costs.

13. HRA Capital Programme

13.1 The proposed capital programme includes a revised budget for 2023/24 is £21.620m, and a budget for 2024/25 of £18.310m.

13.2 A full breakdown of the capital programme and capital financing is included in Appendix C.

13.3 Major Works

13.4 The HRA major works programme has been reset to a total of £13.783m in 2023/24, and a base budget of £10.116m in 2024/25. This budget includes a total of £6.754m for Social Housing Decarbonisation works across the two years as well as many other works to increase the energy efficiency of our properties, including new heating systems, doors and windows and insulation. The Wave 2 budgets are included across individual reporting lines based on the type of works being undertaken. The 2024/25 budget also includes £1.8m for significant works to improve Nouncells Cross in Stroud.

13.5 New Homes and Regeneration Programme

13.6 The New Homes and Regeneration Programme has been reprofiled based on the current forecast of delivery. This is in line with the Member/Officer Report included at this Committee meeting.

13.7 Following the Strategy and Resources Committee decision to appropriate the canalside site (former Ship Inn site) to the General Fund, it has been removed from the New Homes and Regeneration programme.

13.8 Acquisitions of Land and Housing

13.9 Following a period of additional acquisitions in 2023/24 including for the Local Authority Housing Fund for the resettlement of Ukrainian and Afghan households, the property acquisition budget will reduce back to the substantive value of £2m per year.

13.10 The £3m one off budget for the acquisition of land to be used for development has been profiled into 2024/25.

13.11 These budgets are opportunity budgets and will depend on the availability of land and properties and so may not be used in any given year.

13.12 The ongoing acquisitions programme includes the purchase of properties at Brimscombe Port to be used as affordable housing, in line with the separate report being considered at this Committee. It has been included at an estimate of the cost of the acquisitions and it is possible that a revision of cost will need to return to Committee when the site plan and costs are agreed. Should the report not be approved this line would not be included in the recommendation to Strategy and Resources Committee.

13.13 Independent Living Modernisation

13.14 The Independent Living Modernisation programme has been reprofiled across financial years, but the overall project remains on target and within the allocated funding. Three schemes are due to be completed in 2023/24, and three schemes in 2024/25.

14. IMPLICATIONS

14.1 Financial Implications

This report sets out the draft HRA budgets for 2023/24 and 2024/25. This will form part of the budget setting process Council in February 2024.

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14.2 Legal Implications

None directly arising in respect of the budget estimates and revisions other than to note that this report forms part of the budget setting process for 2022/23 which involves the Council calculating capital and revenue estimates for its General Fund.

Under Section 8 of the Housing Act 1985 (the "Act") the Council have a duty to consider housing conditions and the needs of the district with respect to the provision of further

housing accommodation. Under Section 24 of the Act, the Council may make reasonable charges for the tenancy and occupations of their houses which shall be reviewed from time to time, and may make such changes to those rents as circumstances may require.

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14.3 Equality Implications

There are not any specific changes to service delivery proposed within this decision. Further analysis would need to be undertaken if any changes were recommended.

14.4 Environmental Implications

There are no significant implications within this category. The HRA capital programme includes a significant amount of works to increase energy efficiency of the housing.

Proposed HRA Rents and Service Charges 2024/25

Draft Proposed level of rents and service charges (on a weekly basis over 52 weeks)	Current 2023/24 £	Proposed 2024/25 £	Increase/ Decrease £	Increase/ Decrease %
Rents				
Dwelling rents (average)	95.28	102.62	7.34	7.7%
Garage rents (excl VAT which is chargeable to non tenants only)	14.80	15.94	1.14	7.7%
Landlord service charges (charged where applicable)				
TV relay (communal aerals-basic IRS)	0.43	0.46	0.03	7.7%
IRS)	1.05	1.13	0.08	7.7%
Cleaning charges (average)	2.91	3.13	0.22	7.7%
District heating (average)*	18.49	14.25	-4.24	-22.9%
Water charges (average)	3.07	3.31	0.24	7.7%
Scooter store	2.05	2.21	0.16	7.7%
Independent Living service charges				
Archway Gardens	26.31	25.65	-0.66	-2.5%
Ashcroft House	39.18	43.10	3.92	10.0%
Ashwell House	24.81	25.37	0.56	2.3%
Broadfield Road	15.66	16.59	0.93	5.9%
Burdett House	35.57	37.84	2.27	6.4%
Chapel Lane	36.72	34.69	-2.03	-5.5%
Concord	31.99	35.19	3.20	10.0%
Draycott	32.97	32.94	-0.03	-0.1%
Dryleaze House*	25.79	28.37	2.58	10.0%
George Pearce House	20.75	19.70	-1.05	-5.1%
Glebelands	16.20	16.43	0.23	1.4%
Grange View*	30.78	33.47	2.69	8.7%
Grove Park Road	27.99	28.10	0.11	0.4%
Hamfallow Court	36.76	40.29	3.53	9.6%
Hazelwood*	34.70	41.29	6.59	19.0%
Jenner Court	26.37	22.42	-3.95	-15.0%
Malvern Gardens	35.47	23.87	-11.60	-32.7%
Sherborne House	35.04	34.13	-0.91	-2.6%
Springfields Court	25.45	24.66	-0.79	-3.1%
St Nicholas Court*	27.91	32.43	4.52	16.2%
Tanners Piece (1 bedroom)	21.43	23.57	2.14	10.0%
Tanners Piece (2 bedroom)	27.88	30.67	2.79	10.0%
The Beeches	34.07	37.48	3.41	10.0%
The Corriett	26.73	23.89	-2.84	-10.6%
Vizard Close	39.56	40.36	0.80	2.0%
Walter Preston Court*	31.61	35.27	3.66	11.6%
Willow Road	24.97	21.20	-3.77	-15.1%
Tenants in all schemes on protected rate	31.28	32.37	1.09	3.5%

* These lines have been amended since Housing Committee in December 2023

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HRA Medium Term Financial Plan 2023/24 to 2027/28

Appendix B

	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast	2026/27 Forecast	2027/28 Forecast
Income					
Dwelling rents and service charges	(25,777)	(27,070)	(28,088)	(28,838)	(29,403)
Other charges and income	(654)	(694)	(668)	(653)	(656)
Provision for bad debt	200	133	142	148	154
Total Income	(26,230)	(27,630)	(28,615)	(29,343)	(29,905)
Expenditure					
Supervision and management	4,946	5,218	5,235	5,136	5,066
Repairs and maintenance	5,709	6,052	6,238	6,449	6,572
Independent living service	1,253	925	953	976	995
Other expenditure	789	707	728	743	758
Independent living modernisation programme	377	497	448	0	0
Total Expenditure	13,073	13,398	13,601	13,303	13,390
Other income and expenditure					
Support service charges from GF	2,650	2,503	2,579	2,614	2,667
Revenue Funding of Capital Programme (Depreciation and RCCO)	8,497	9,393	13,079	11,535	10,193
Provision for repayment of debt	1,026	1,045	1,253	1,448	1,562
Interest payable/receivable	3,179	3,129	3,947	4,585	4,815
Total other income and expenditure	15,352	16,071	20,858	20,182	19,237
Net HRA Expenditure and Income	2,195	1,839	5,844	4,143	2,723
Transfers to/(from) earmarked reserves	(326)	(1,190)	(1,541)	(480)	0
Transfers to/(from) general reserves	(1,869)	(649)	(4,303)	(3,663)	(2,723)
Total Housing Revenue Account	0	0	0	0	0

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HRA Capital Programme 2023/24 - 2027/28

Capital Programme	2023/24 Original Budget £k	2023/24 Revised Budget £k	2024/25 Original Budget £k	2025/26 Estimate £k	2026/27 Estimate £k	2027/28 Estimate £k
Central Heating	2,136	1,000	1,194			
Disabled Adaptations	155	155	238			
Kitchens and Bathrooms	487	1,150	732			
Major Works - Voids	879	879	636			
Compliance	196	196	217			
Doors and Windows	1,169	1,064	911			
Electrical Works	668	668	875			
Environmental Works	1,830	1,830	689			
Door Entry	44	111	212			
External Works	3,651	3,651	2,080			
Fire Risk Works	122	612	530			
Decarbonisation Projects	0	2,467	0			
Special Projects	0	0	1,802			
Major Works				15,870	14,931	14,069
Total Major Works	11,337	13,783	10,116	15,870	14,931	14,069
New Homes Contingency	50	50	50	50	50	
Glebelands	3,580	166	750	4,383	1,269	
Cambridge House	3,201	181	680	3,235		
Queens Drive, Cashes Green	14	11	162	1,842		
Gloucester St and Bradley St, WuE	1,875	52	779	1,705		
May Lane, Dursley	0	33				
Total New Build and Development	8,720	493	2,421	11,215	1,319	0
Independent Living Modernisation	652	624	773	985	480	
Total Independent Living Modernisation	652	624	773	985	480	0
Acquisitions	4,000	6,720	2,000	2,000	2,000	2,000
Opportunity Land Acquisition Pot	3,000	0	3,000			
Brimscombe Port Acquisitions	0	0	0	7,535		
Total Acquisitions	7,000	6,720	5,000	9,535	2,000	2,000
Total Capital Expenditure	27,709	21,620	18,310	37,605	18,730	16,069

Appendix C

Capital Financing	2023/24 Original Budget £k	2023/24 Revised Budget £k	2024/25 Original Budget £k	2025/26 Estimate £k	2026/27 Estimate £k	2027/28 Estimate £k
Revenue Funding (including earmarked reserves)	2,631	1,575	2,543	6,092	4,408	2,923
Major Repairs Reserve	8,130	10,369	6,850	6,988	7,127	7,270
Capital Receipts (including Right to Buy receipts)	4,264	919	3,357	6,499	1,900	800
Grant Funding	3,065	4,919	1,169	3,423	0	0
Borrowing	7,619	3,838	4,391	14,603	5,295	5,076
Total Funding	25,709	21,620	18,310	37,605	18,730	16,069

DRAFT CIVIC TIMETABLE 2024/25

Meetings will be held in the Council Chamber	Environment Thu 7pm	Housing Tue 7pm	Community Services & Licensing Thu 7pm	Audit & Standards Tue 7pm	Strategy & Resources Thu 7pm	COUNCIL Thu 7pm	DCC Tues 6pm
May 2024						23 (AGM)	
June 2024	20	25	27				11
July 2024				16	11	18	9
Aug 2024							
Sep 2024	19	17	26	24			10
Oct 2024					10	24	22
Nov 2024				19	21		
Dec 2024	5 (Budget)	10 (Budget)	12 (Budget)			19	3
Jan 2025	23		30	28			21
Feb 2025		04			6 (Budget)	13 (Budget/CTax)	
Mar 2025	6	25	13				4
Apr 2025				1	3	10	8
May 2025						22 (AGM)	

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